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Frank Edelblut
Commissioner

Christine M. Brennan
Deputy Commissioner

STATE OF NEW HAMPSHIRE
DEPARTMENT OF EDUCATION
101 Pleasant Street
Concord, N.H. 03301
TEL. (603) 271-3495
FAX (603) 271-1953

January 19, 2023

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

REQUESTED ACTION

Authorize the Department of Education, Bureau of Vocational Rehabilitation (VR) to enter into a **sole source** contract with Big Brothers Big Sisters of New Hampshire (BBBSNH) Stratham, NH (Vendor Code 204381), in an amount not to exceed \$776,049, to provide Mentor 2.0, an evidence-based one-on-one mentoring program for students with disabilities, effective upon Governor and Council approval through June 30, 2025. 100% Federal Funds.

Funds to support this request are available in the account titled VR Field Programs-Federal in FY2023 and are anticipated to be available in FY2024 and FY2025 upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust encumbrances between State Fiscal years within the price limitation through the Budget Office, without further Governor and Council approval, if needed and justified.

06-56-56-565010-25380000-102-500731	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>Total</u>
Contracts for Program Services	\$171,588	\$254,830	\$349,631	\$776,049

EXPLANATION

This request is **sole source** because BBBSNH already has a well-established, prominent mentoring program with a service area that includes a large portion of New Hampshire and is prepared to launch this additional program in the fall of 2022. They have successfully implemented this model in 17 other states. Approval of this funding will support an evidence-based one-on-one mentoring program for students with disabilities. The program will follow a cohort model where mentors are matched with high school students, typically freshmen, and work with them through a curriculum that builds skills for college and career success.

BBBSNH has a proven strategy that will be offered to VR students who are eligible and potentially eligible for services. BBBSNH will take referrals and assess which program would best fit the VR

His Excellency, Governor Christopher T. Sununu
and the Honorable Executive Council
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student. BBBSNH will provide and coordinate match activities for all matches to build stronger interpersonal relationships, further leadership, and advocacy skills, be exposed to new learning opportunities and experiences. These activities will take place during the school year as well as over the summer to facilitate a strong bond between the mentor and mentee. BBBSNH will be responsible for offering at least four (4) of these activities each year.

Providing youth with a one-to-one mentoring relationship is all BBBSNH does in their work. All the efforts, service delivery systems, child safety procedures, volunteer training, parent coaching/support and match activities are focused solely on achieving positive outcomes for children through mentoring. They partner with parents/guardians, volunteers and others in the community and hold themselves accountable for each child in the program, so they achieve higher aspirations, greater confidence, better relationships, avoidance of risky behaviors, and educational success.

Respectfully Submitted,



Frank Edelblut
Commissioner of Education

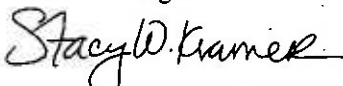
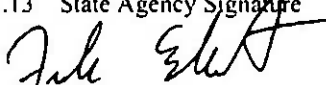
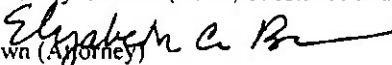
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name NH Department of Education		1.2 State Agency Address 25 Hall St. Concord, NH 03301	
1.3 Contractor Name Big Brothers Big Sisters of New Hampshire		1.4 Contractor Address Portsmouth Ave. #2 Stratham, NH 03885	
1.5 Contractor Phone Number (603) 430-1140	1.6 Account Number See Exhibit C	1.7 Completion Date June 30, 2025	1.8 Price Limitation \$776,049
1.9 Contracting Officer for State Agency Lisa Hinson-Hatz		1.10 State Agency Telephone Number 603-419-0086	
1.11 Contractor Signature  Date: 01/17/2023		1.11 Name and Title of Contractor Signatory Stacy W. Kramer – Chief Executive Officer	
1.13 State Agency Signature  Date: 2/3/2023		1.14 Name and Title of State Agency Signatory Frank Edelblut, Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel <i>(if applicable)</i> By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) <i>(if applicable)</i> By: Elizabeth Brown (Attorney)  On: 2/7/2023			
1.17 Approval by the Governor and Executive Council <i>(if applicable)</i> G&C Item number: _____ G&C Meeting Date: _____			

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.

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

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

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

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

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

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

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

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

7. PERSONNEL.

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

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

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

9. TERMINATION.

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

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

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

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

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

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

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

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

14. INSURANCE.

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

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

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

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

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

15. WORKERS' COMPENSATION.

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

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

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

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

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

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

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

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

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

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

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

EXHIBIT A
SPECIAL PROVISIONS

Additional exhibits D-G.

Federal Certification 2 CFR 200.415

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

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

EXHIBIT B

SCOPE OF SERVICES

BIG BROTHERS AND BIG SISTERS OF NEW HAMPSHIRE (BBBSNH) will provide the following services to the New Hampshire Department of Education, Bureau of Vocational Rehabilitation (VRNH), effective upon Governor and Council approval through June 30, 2025:

Enter a multi-year contract with the Bureau of Vocational Rehabilitation (VR) to implement evidence-based one-on-one mentoring program for High School students aged 14-18 identified statewide for VRNH services. The budget will be utilized for personnel related costs, including new hires, and supporting existing staff implementing mentoring programs, plus enrollment and matching materials, match activity materials/experiential learning opportunities and transportation. A VR/BBBSNH will collaborate to develop a process that maps out the process from referral of the student with a disability to service provision so that VRNH regional office staff and BBBSNH staff have a smooth process for service delivery, reporting and student success.

The contractor, BIG BROTHERS BIG SISTERS OF NEW HAMPSHIRE, will:

1. Identify participating mentors through active recruitment. Report on mentor recruitment monthly (\$2,000 per recruitment for staff time, materials, travel)
2. Work with VRNH and NHED Career Services to identify businesses that are already working with the programs to identify possible volunteer mentors for these programs: Mentor 2.0, Community-Based, and Site/School/Workplace based mentoring. Report on business recruitment every month (\$1,000 to research, identify, meet and report)
3. Work with VRNH to refer students to the program. Report on students referred to BBBSNH programs monthly (\$500 to meet with VRNH to identify, meet with VR staff to refer students)
4. Enroll the mentors and mentees by conducting thorough interviews of each including writing assessments and profiling to make the optimal match pairing. Report monthly on student and mentor match rationale (\$3,500 to interview, train, complete assessment, reference checks and report)
5. Conduct orientation and training for the mentors and mentees. Report monthly on trainings completed (\$300 for orientation and ongoing training modules conducted by BBBSNH to include trauma informed training, etc.)
6. Conduct layered background checks including reference checks of mentors. Report monthly on the number of background checks completed and the number of reference checks completed (\$1,000 per volunteer interested, may be more than actually enrolled)
7. Provide ongoing support and referrals for families of participating VRNH students. Report monthly on family supports provided (this is conducted through regularly scheduled check-ins with family, youth, and mentor. (\$1,500 for the year)

EXHIBIT B CONTINUED

8. Provide ongoing coaching and training for the mentors and mentees. Report monthly on mentor and mentee participation and progress. (\$1,500)
 - o Provide and coordinate activities for matches to participate in that are educational and fun, not limited to: touring college campuses, visits with businesses to explore career development opportunities, attending job fairs, and other career skill building activities (FT staff person to coordinate with businesses and schools match as well as for transportation \$60,000 per year)
9. Conduct child-safety check-ins for the entire duration of the match. Report on outcomes of child-safety check-ins monthly. (\$1,500)
10. Submit invoices in a timely manner to VRNH on the schedule outlined in Exhibit C (Admin FT staff person to coordinate and submit data and invoices \$25,000 per year)
11. The following meeting schedule for the contract will be set upon contract approval:
 - o A kick-off meeting will occur with the leadership team of VRNH and BBBSNH that defines the work plan for the implementation of the contract within two weeks of the contract approval.
 - o A monthly progress meeting will be set once the implementation plan is complete. The VRNH Director, Field Service Administrator and Contract Manager will attend monthly meetings along with identified BBBSNH staff.
 - o A quarterly meeting will occur with the VRNH Director, Field Service Administrator, Contract Manager, and identified BBBSNH staff to review quarterly data and progress with the contract deliverables.
 - o Additional meetings can be scheduled if needed.
12. VRNH and BBBSNH will evaluate the effectiveness of the staff and services provided and will determine on a yearly basis if the objectives of the contract are being met including VRNH students served: 10-20 year one and up to 75 by year three.

EXHIBIT C

METHOD OF PAYMENT

Item	Unit Cost	FY23	FY24	FY25	Total
		Contract Maximum	Contract Maximum	Contract Maximum	
Mentor Recruitment (Staff time, materials, travel)	\$2,000/recruitment	\$5,000	\$12,830	\$14,631	\$32,461
Identification of Business volunteer mentors (Research, identify, meet and report)	\$500-\$1,000/business	\$3,000	\$10,000	\$16,000	\$29,000
Monthly reporting on VRNH referral of students	\$500/report	\$3,000	\$6,000	\$9,000	\$18,000
Mentor and Mentee Matching (Interview, train, complete assessment, reference checks and report)	\$3,500/match	\$15,000	\$52,500	\$84,500	\$152,000
Orientation and training for mentors and mentees	\$300/service	\$2,000	\$6,000	\$9,000	\$17,000
Background checks for mentors.	\$1,000/request	\$5,000	\$15,000	\$25,000	\$45,000
Family support and referrals for participating VRNH students (scheduled check-ins)	\$1,500/service	\$3,000	\$22,500	\$35,500	\$61,000
Coaching and Training for mentors and mentees.	\$1,500/service	\$5,000	\$22,500	\$35,500	\$63,000
Full time staff member to coordinate with business and school/matches for transportation.	Staff Expense/year	\$15,000	\$60,000	\$60,000	\$135,000
Child safety check-ins for duration of each match.	\$1,500/service	\$4,000	\$22,500	\$35,500	\$62,000
Administration costs to submit data and invoices.	Staff Expense/year	\$11,588	\$25,000	\$25,000	\$61,588
Start-Up costs	\$100,000	\$100,000	\$0	\$0	\$100,000
Total		\$171,588	\$254,830	\$349,631	\$776,049

Limitation on Price: Upon mutual agreement between the state contracting officer and the contractor, line items in this budget may be adjusted one to another, but in no case shall the total budget exceed the price limitation of \$776,049.

Funding Source: Funds to support this request are available in the account titled VR Field Programs-Federal in FY2023 and are anticipated to be available in FY2024 and FY2025 upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust encumbrances between State Fiscal years within the price limitation through the Budget Office, without further Governor and Council approval, if needed and justified.

06-56-56-565010-25380000-102-500731	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>Total</u>
Contracts for Program Services	\$171,588	\$254,830	\$349,631	\$776,049

Method of Payment: Payment will be made upon the submittal of monthly invoices that are received by the 10th day of the following month and is supported by a summary of activities/completed deliverables that have taken place in accordance with the terms of the contract, along with a detailed listing of expenses incurred. If otherwise correct and acceptable, payment will be made for 100% of the expenditures listed. A final invoice is due within 30 days of the end of this contract. Invoices and receipts shall be submitted electronically to:

Bill Gaffney
William.G.Gaffney@doe.nh.gov
Cc: Susan.S.Roma@doe.nh.gov
Vocational Rehabilitation
NH Department of Education
21 S. Fruit Street, Suite 20
Concord, NH 03301

EXHIBIT D

Contractor Obligations

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

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

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

Breach

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

Fraud and False Statements

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

Environmental Protection

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

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

Procurement of Recovered Materials

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

Contractor
Initials SWK
Date 01/17/2023

Exhibit E

Federal Debarment and Suspension

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

Contractor Initials SWK
Date 01/17/2023

Exhibit F

Anti-Lobbying

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

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

- a. No federal appropriated funds have been paid or shall be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence any officer or employee of any State or Federal Agency, a Member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any Federal contract, the making of any federal grant, the making of any federal loan, the entering into any cooperative agreement, and the extension, continuation, renewal amendment, or modification of any Federal contract grant, loan, or cooperative agreement.
- b. If any funds other than federally appropriated funds have been paid or shall be paid to any person for influencing or attempting to influence an officer or employee of any Federal Agency, a Member of Congress, and officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit the "Disclosure of Lobbying Activities" form in accordance with its instructions (<http://www.whitehouse.gov/omb/grants/sfllin.pdf>).
- c. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making and entering into this transaction imposed by Section 1352, Title 31 and U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.
- d. The Contractor also agrees, by signing this contract that it shall require that the language of this certification be included in subcontracts with all Sub-Contractor(s) and lower-tier Sub-Contractors which exceed \$100,000 and that all such Sub-Contractors and lower-tier Sub-Contractors shall certify and disclose accordingly.
- e. The DOE shall keep the firm's certification on file as part of its original contract. The Contractor shall keep individual certifications from all Sub-Contractors and lower-tier Sub-Contractors on file. Certification shall be retained for three (3) years following completion and acceptance of any given project.

Contractor Initials SWK
Date 01/17/2023

Exhibit G

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

Rights to Inventions Made Under a Contract or Agreement

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

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

Confidentiality

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

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

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

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

Ownership of Intellectual Property

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

Contractor Initials SWK
Date 01/17/2023

**State of New Hampshire
Department of State**

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that **BIG BROTHERS BIG SISTERS OF NEW HAMPSHIRE** is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on March 14, 1977. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 65238

Certificate Number : 0005303677



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 19th day of March A.D. 2021.

A handwritten signature in black ink, appearing to read "William M. Gardner".

William M. Gardner
Secretary of State

Certificate of Attestation

I, Amir Rosenthal, hereby certify that I am a duly appointed representative of
(Name)

Big Brothers Big Sisters of NH. I hereby certify that Stacy Kramer, CEO, is duly
(Name of Business) (Name & Title of person who signed contract)

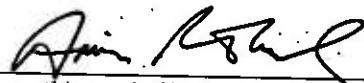
authorized to execute contracts on behalf of Big Brothers Big Sisters of NH and may bind the
(Name of Business)

organization thereby.

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

Dated: 01/17/2023

Attest:


(Name & Title)



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

01/17/2023

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

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

PRODUCER John L. Kirby & Associates, Inc. 4196 Herschel Street Jacksonville FL 32210	CONTACT NAME: John L Kirby	
	PHONE (A/C No, Ext): (904) 387-9798	FAX (A/C, No): (904) 387-9270
E-MAIL ADDRESS: alison@jlkirby.com		
INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A: Great American Assurance Co.		26344
INSURER B: Great American Alliance Ins.		26832
INSURER C:		
INSURER D:		
INSURER E:		
INSURER F:		

INSURED
 Big Brothers Big Sisters of New Hampshire
 3 Portsmouth Avenue, Suite 2
 Stratham NH 03885

COVERAGES

CERTIFICATE NUMBER: Cert ID 7166

REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:				01/01/2023	01/01/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 Empl Benefits Liab \$ 1,000,000
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY				01/01/2023	01/01/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
B	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ None				01/01/2023	01/01/2024	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000 Prod/Co Op \$ 1,000,000 PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below			N/A			
A	Professional/Abuse/Molest				01/01/2023	01/01/2024	Claims Made Per Incident \$ 1,000,000 Aggregate Limit \$ 3,000,000

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

CERTIFICATE HOLDER**CANCELLATION**

New Hampshire Department of Education
 25 Hall Street
 Concord NH 03301

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

AUTHORIZED REPRESENTATIVE



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

02/11/2022

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

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

PRODUCER Tobey & Merrill Insurance 20 High Street Hampton NH 03842-2214		CONTACT NAME: Edward Jackson AAI PHONE (A/C No. Ext.): (603) 926-7655 E-MAIL ADDRESS: edward@tobeymerill.com		FAX (A/C No.): (603) 926-2135
INSURED Big Brothers Big Sisters Of New Hampshire 3 Portsmouth Ave Ste 2 Stratham NH, 03885-2520		INSURER(S) AFFORDING COVERAGE		NAIC # 29459
		INSURER A: Twin City Fire		
		INSURER B:		
		INSURER C:		
		INSURER D:		
		INSURER E:		
		INSURER F:		

COVERAGES

CERTIFICATE NUMBER: CL2221108607

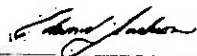
REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADD SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJEC <input type="checkbox"/> LOC <input type="checkbox"/> OTHER					EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS COMP/OP AGG \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY					COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$					EACH OCCURRENCE \$ AGGREGATE \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	YIN	N/A	03/02/2022	03/02/2023	PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000

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

CERTIFICATE HOLDER**CANCELLATION**

New Hampshire Dept of Education 25 Hall Street Concord NH 03301-3860	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE 



TOGETHER, WE ARE DEFENDERS OF POTENTIAL

3 Portsmouth Ave. #2
Stratham, NH 03885

www.bbbsnh.org

Big Brothers Big Sisters of New Hampshire (BBBSNH) is the premier JEDI (Justice, Equity, Diversity and Inclusion) focused youth mentoring organization, established to provide guidance and friendship to youth who lack supportive surroundings and face significant adversities in their lives.

Our mission is to create and support one-to-one mentoring relationships that ignite the power and promise of youth.

BOARD OF DIRECTORS

Amir Rosenthal, President
Joan Brodsky, Vice President
Roy Ballentine, Vice President
Aaron Sharabaika, Treasurer
Andrew Gibson
Rachel Therrien
Matthew Becker
Judith Jolton
Eleanor Dahar
Steve Catalano, Ph.D
Victoria Auger
Dr. James Fuller
Michael White
Nicole M. T. Paul
Michael O'Reilly
Raphael Roman
Kent Summers
Mark Brave

BIG BROTHERS BIG SISTERS OF NEW HAMPSHIRE

FINANCIAL STATEMENTS

DECEMBER 31, 2020

AND

INDEPENDENT AUDITORS' REPORT



86 West Street, PO Box 623, Keene, NH 03431
Phone: (603) 352-4500 Fax: (603) 352-8558

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Big Brothers Big Sisters of New Hampshire:

We have audited the accompanying financial statements of Big Brothers Big Sisters of New Hampshire (a not-for-profit New Hampshire corporation) which are comprised of the statement of financial position as of December 31, 2020 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. 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 auditors consider 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 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 Big Brothers Big Sisters of New Hampshire as of December 31, 2020, and the results of its operations 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 Big Brothers Big Sisters of New Hampshire's 2019 financial statements and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 15, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Oster & Wheeler, P.C.

Keene, New Hampshire
June 27, 2021

BIG BROTHERS BIG SISTERS OF NEW HAMPSHIRE
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2020
(WITH COMPARATIVE TOTALS AS OF DECEMBER 31, 2019)

<u>ASSETS</u>	<u>2020</u>	<u>2019</u>
CURRENT ASSETS:		
Cash and cash equivalents	\$ 336,694	\$ 165,649
Grants receivable	29,179	14,130
Prepaid expenses	-	<u>7,403</u>
Total current assets	<u>365,873</u>	<u>187,182</u>
PROPERTY AND EQUIPMENT, at cost:		
Property and equipment	196,220	194,475
Less - accumulated depreciation	<u>189,156</u>	<u>186,000</u>
Net property and equipment	<u>7,064</u>	<u>8,475</u>
OTHER ASSETS:		
Investments	655	-
Beneficial interest held in foundation assets	15,848	14,650
Security deposit	<u>1,825</u>	<u>1,825</u>
Total other assets	<u>18,328</u>	<u>16,475</u>
Total assets	<u>\$ 391,265</u>	<u>\$ 212,132</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES:		
Accounts payable	\$ 7,134	\$ 4,138
Accrued expenses	10,433	5,426
Current portion of long-term debt	406	-
Deferred revenues	<u>2,500</u>	<u>1,500</u>
Total current liabilities	<u>20,473</u>	<u>11,064</u>
LONG-TERM LIABILITIES:		
Long-term debt, net of current portion	<u>32,994</u>	-
Total long-term liabilities	<u>32,994</u>	-
Total liabilities	<u>53,467</u>	<u>11,064</u>
NET ASSETS:		
Without donor restrictions	321,950	186,418
With donor restrictions	<u>15,848</u>	<u>14,650</u>
Total net assets	<u>337,798</u>	<u>201,068</u>
Total liabilities and net assets	<u>\$ 391,265</u>	<u>\$ 212,132</u>

BIG BROTHERS BIG SISTERS OF NEW HAMPSHIRE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2019)

	<u>2020</u>			<u>2019</u>
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Totals</u>	<u>Totals</u>
REVENUES, GAINS AND OTHER SUPPORT				
United Way	\$ 41,275	\$ -	\$ 41,275	\$ 46,131
Grant income	585,595	-	585,595	478,497
Contributions	503,849	-	503,849	355,199
Fundraising and special events net of direct expenses	77,102	-	77,102	280,474
Change in fair market value of beneficial interest in foundation assets	-	1,849	1,849	1,733
Interest and investment income	1,727	-	1,727	1,447
Other income	2,666	-	2,666	-
Revenues, gains and other support before reclassifications	<u>1,212,214</u>	<u>1,849</u>	<u>1,214,063</u>	<u>1,163,481</u>
Net assets released from restrictions:	<u>651</u>	<u>(651)</u>	<u>-</u>	<u>-</u>
Total revenues, gains and other support	<u>1,212,865</u>	<u>1,198</u>	<u>1,214,063</u>	<u>1,163,481</u>
OPERATING EXPENSES				
Program expenses	703,312	-	703,312	753,885
Management and general	243,804	-	243,804	274,158
Fundraising	130,217	-	130,217	133,089
Total operating expenses	<u>1,077,333</u>	<u>-</u>	<u>1,077,333</u>	<u>1,161,132</u>
CHANGE IN NET ASSETS	135,532	1,198	136,730	2,349
NET ASSETS, beginning of year	<u>186,418</u>	<u>14,650</u>	<u>201,068</u>	<u>198,719</u>
NET ASSETS, end of year	\$ <u>321,950</u>	\$ <u>15,848</u>	\$ <u>337,798</u>	\$ <u>201,068</u>

BIG BROTHERS BIG SISTERS OF NEW HAMPSHIRE
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2020
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2019)

	2020				2019
	Program Services	Management and General	Fundraising	Totals	Totals
EXPENSES:					
Salaries	\$ 564,271	\$ 173,622	\$ 130,217	\$ 868,110	\$ 887,260
Professional fees	41,694	41,694	-	83,388	129,345
Program expense	39,278	-	-	39,278	42,167
Administration and other expenses	12,724	23,630	-	36,354	40,887
Occupancy	25,239	-	-	25,239	27,906
Insurance	18,068	951	-	19,019	18,139
Depreciation and amortization	-	3,156	-	3,156	4,002
Marketing	1,160	290	-	1,450	2,738
Travel expenses	878	-	-	878	8,688
Interest expense	-	461	-	461	-
Total expenses	<u>\$ 703,312</u>	<u>\$ 243,804</u>	<u>\$ 130,217</u>	<u>\$ 1,077,333</u>	<u>\$ 1,161,132</u>

BIG BROTHERS BIG SISTERS OF NEW HAMPSHIRE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2020
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2019)

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ <u>136,730</u>	\$ <u>2,349</u>
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation and amortization	3,156	4,002
Change in fair market value of beneficial interest in foundation assets	(1,849)	(1,733)
(Increase) decrease in the following assets:		
Contributions and grants receivables	(15,049)	(14,130)
Prepaid expenses	7,403	(5,763)
Increase (decrease) in the following liabilities:		
Accounts payable	2,996	(16,453)
Accrued expenses	5,007	3,713
Deferred revenue	1,000	(850)
Total adjustments	<u>2,664</u>	<u>(31,214)</u>
Net cash flows provided by (used in) operating activities	<u>139,394</u>	<u>(28,865)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of investments	(655)	-
Distribution of foundation assets	651	650
Purchases of property, plant and equipment	<u>(1,745)</u>	<u>(2,371)</u>
Net cash flows used in investing activities	<u>(1,749)</u>	<u>(1,721)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Borrowings on notes payable	33,400	-
Forgiveness of notes payable	<u>-</u>	<u>(18,750)</u>
Net cash flows provided by (used in) financing activities	<u>33,400</u>	<u>(18,750)</u>
NET CHANGE IN CASH	171,045	(49,336)
CASH, beginning of year	<u>165,649</u>	<u>214,985</u>
CASH, end of year	\$ <u>336,694</u>	\$ <u>165,649</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for interest	\$ <u>461</u>	\$ <u>-</u>

BIG BROTHERS BIG SISTERS OF NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

1. Summary of significant accounting policies:

Big Brothers Big Sisters of New Hampshire, (the Organization) is a non-profit corporation whose mission is to provide children facing adversity with strong and enduring professionally supported one-to-one relationships that change their lives for the better. The Organization partners with parents or guardians, volunteers, and others in the community to help each child to achieve higher aspirations, greater confidence, better relationships and educational success.

Accounting for contributions and financial statement presentation – The Organization presents its financial statements in accordance with *Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 958 Not-For-Profit Entities*. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Non-cash contributions are recorded at fair market value on the date of the donation. Income earned on net assets, including net realized appreciation on investments, is reflected as a change in net assets without donor restrictions or net assets with donor restrictions in accordance with donor stipulations.

Amounts related to the Organization's financial position and activities are reported in two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions are available for use in general operations and not subject to donor or certain grantor restrictions.

Net assets with donor restrictions consist of assets whose use is limited by donor-imposed time or purpose restrictions. Donor-imposed restrictions are released when a restriction expires, that is, when a stipulated time restriction ends, or purpose restriction is accomplished. When a donor restriction expires the net assets are reclassified as net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions. Some net assets with donor restrictions include a stipulation that assets provided be maintained permanently (perpetual in nature) while permitting the Organization to expend the income generated by the assets in accordance with the provisions of additional donor-imposed stipulations or a board-approved spending policy. Restricted contributions that are received and utilized in accordance with donor stipulations in the same year are reported as contributions without donor restrictions. The Organization follows a similar policy for investment return on these funds.

Basis of accounting - Revenues and expenses are reported on the accrual basis of accounting. Under this basis, revenues, other than contributions, and expenses are reported when incurred without regard to the date of receipt or payment of cash. Contributions are reported in accordance with FASB ASC Topic 958-605-25 *Recognition-Contributions Received*.

Cash and cash equivalents – For purposes of the statement of cash flows, the Organization considers all liquid investments with a maturity of three months or less to be cash equivalents.

BIG BROTHERS BIG SISTERS OF NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Grants receivable – The Organization receives grants from federal governments, municipalities, charitable organizations, individuals, and corporations. Grants receivable totaled \$29,179 and \$14,130 as of December 31, 2020 and 2019, respectively. Grants receivable approximate fair value due to their short collection periods and accordingly, such receivables have not been discounted to present value. Management has evaluated the grants receivables balance at December 31, 2020 and 2019 and determined that no allowance for doubtful accounts is required.

Property and equipment – All acquisitions of property and equipment purchased in excess of \$500 are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. The Organization charges to expense annual amounts of depreciation which allocate the cost of operating property and equipment over their estimated useful lives. The Organization uses the straight-line method for computing depreciation. The ranges of estimated useful lives used are:

	<u>Years</u>
Vehicle	3 – 5
Equipment	3 – 10
Furniture and fixtures	7
Building	39

Repairs and maintenance are expensed when incurred and betterments are capitalized. Assets sold or otherwise disposed of are removed from the accounts, along with the related depreciation allowances, and any gain or loss is recognized. No impairment loss has been noted during the year.

Contributions and grant income – Contributions, including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor conditions. A contribution or promise to give contains a donor or grantor condition when both of the following are present: (1) An explicit identification of a barrier, that is more than trivial, that must be overcome before the revenue can be earned and recognized (2) An implicit right of return of assets transferred or a right of release of a donor or grantor's obligation to transfer assets promised, if the condition is not met. Conditional contributions are recognized when the barrier(s) to entitlement are overcome. Unconditional contributions are recognized as revenue when received.

Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award. Grant awards that are contributions are evaluated for conditions and recognized as revenue when conditions in the award are satisfied. Unconditional awards are recognized as revenue when the award is received. Amounts received in which conditions have not been met are reported as a refundable advance liability. Grant awards that are exchange transactions are those in which the resource provider or grantor receives a commensurate value in exchange for goods or services transferred. There were no grants or awards that were considered exchange transactions during the years ended December 31, 2020 and 2019.

BIG BROTHERS BIG SISTERS OF NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Revenue recognition – Contributions are recognized as revenue when they are received or unconditionally pledged.

Donated assets – Donated marketable securities and other non-cash donations are recorded as contributions at their estimated fair values at the date of donation. There were no amounts reflected in the financial statements for donated assets for the years ended December 31, 2020 and 2019.

Donated materials – Donated materials greater than \$500 are recorded as contributions at their estimated fair values at the date of donation. There were no amounts reflected in the financial statements for donated materials for the years ended December 31, 2020 and 2019.

Donated services – The Organization pays for most services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Organization with specific programs, solicitations and various committee assignments. Contributions of services are recognized when they are received if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not donated. There were no amounts reflected in the financial statements for donated services for the years ended December 31, 2020 and 2019.

Income taxes – The Organization qualifies as an organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC). The Organization has evaluated its significant tax positions, including their tax-exempt status, and determined that they do not need to recognize a liability for any uncertain tax positions for interest, penalties or potential taxes. Accordingly, no provision for income taxes is required. The Organization's annual federal return filings (Form 990) and state filings (Form NHCT-2A) remain subject to examination by major tax jurisdictions for the standard three-year statute of limitations.

Functional allocation of expense - The costs of providing the various program and supporting services 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. Expenses are charged to programs and supporting services on the basis of periodic expense reviews and management estimates. Expenses directly attributable to a specific functional area of the Organization are reported as expenses of those functional areas. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

Use of 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 could differ from those estimates.

BIG BROTHERS BIG SISTERS OF NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

Accounting pronouncements adopted – In June 2018, the FASB issued ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (Topic 958)*. The amendments in this update assist entities in evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) or as exchange (reciprocal) transactions and determining whether a transaction is conditional. The contribution guidance requires an entity to determine whether a transaction is conditional, which affects the timing of the revenue recognized. The amendments in this ASU apply to both resources received by a recipient and resources given by a resource provider. The accounting guidance is effective for fiscal years beginning after December 15, 2018. The Organization adopted this guidance as of January 1, 2019, as required by the standard. The Organization applied Topic 958 on a retrospective basis. There was no change to opening balances of net assets and no prior period results were restated.

During 2016, the FASB issued ASU 2016-18, *Statement of Cash Flows*, to provide guidance on the presentation of restricted cash or restricted cash equivalents in the Statement of Cash Flows. The accounting guidance is effective for fiscal years beginning after December 15, 2018. The guidance is to be applied using a retrospective transition method to each period presented. The Organization adopted this guidance as of January 1, 2019 as required by the standard.

Accounting pronouncements to be adopted in future periods – In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*. ASU 2016-02 establishes a comprehensive new lease accounting model. The new standard clarifies the definitions of a lease, requires a dual approach to lease classification similar to current lease classifications, and causes lessees to recognize leases on the balance sheet as a lease liability with a corresponding right-of-use asset for leases with a lease term of more than twelve months. In July 2019, the FASB issued a proposed ASU that would defer the effective date for ASU 2016-02 to interim and annual periods beginning after December 15, 2020. The Organization is currently evaluating the period in which it intends to adopt the new standard. The new standard originally required a modified retrospective transition for capital or operating leases existing at or entered into after the beginning of the earliest comparative period presented in the financial statements, but it does not require transition accounting for leases that expire prior to the date of the initial application. In July 2018, the FASB issued ASU No. 2018-11 *Leases (Topic 842)* which provided another transition method in addition to the existing transition method by allowing entities to initially apply the new leases standard at the adoption date and recognize a cumulative-effect adjustment to the opening balance of retained earnings in the period of adoption. The Organization has not yet determined the effects, if any, that the adoptions of ASU 2016-02 and ASU 2018-11 may have on its financial position, results of operations, cash flows, or disclosures.

BIG BROTHERS BIG SISTERS OF NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

2. **Liquidity:**

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

	<u>2020</u>	<u>2019</u>
Financial assets:		
Cash and cash equivalents	\$ 336,694	\$ 165,649
Contributions and grants receivable	29,179	14,130
Investments	655	-
Beneficial interest held in foundation assets	<u>15,848</u>	<u>14,650</u>
Total financial assets available within one year	382,376	194,429
Less:		
Amounts unavailable for general expenditures within one year, due to:		
Restricted by donors with purpose restrictions	<u>(15,848)</u>	<u>(14,650)</u>
	<u>\$ 366,528</u>	<u>\$ 179,779</u>

The Organization maintains a policy of structuring its financial assets to be available as its general expenditures, liabilities and other obligations come due.

3. **Property and equipment:**

The original cost and accumulated depreciation of property and equipment is as follows as of December 31:

	<u>2020</u>	<u>2019</u>
Furniture and fixtures	\$ 158,759	\$ 158,759
Equipment	<u>37,461</u>	<u>35,715</u>
	196,220	194,474
Less: accumulated depreciation	<u>189,156</u>	<u>186,000</u>
Net property and equipment	<u>\$ 7,064</u>	<u>\$ 8,474</u>

Depreciation expense totaled \$3,156 and \$3,987 for the years ended December 31, 2020 and 2019, respectively.

BIG BROTHERS BIG SISTERS OF NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

4. Beneficial interest held by others:

The Organization is a beneficiary of an agency fund at the New Hampshire Charitable Foundation (NHCF).

Pursuant to the terms of the resolution establishing the fund with NHCF, property contributed to the foundation is held in a fund designated for the benefit of the Organization. In accordance with its spending policy, NHCF makes distributions from the funds to the Organization. The distributions are approximately 4.5% of the market value of funds per year. The funds are included in temporarily restricted net assets (please refer to note 8 of the financial statements). The market value of the fund asset was \$15,848 and \$14,650 at December 31, 2020 and 2019, respectively. Distributions from the fund during the years ended December 31, 2020 and 2019 totaled \$651 and \$650, respectively.

5. Long-term debt:

Long-term debt consists of the following as of December 31:

	<u>2020</u>	<u>2019</u>
Economic Injury Disaster Loan payable with interest only accruing until June 2021 at 2.75%. The loan is then paid in monthly installments of \$144, including interest at 2.75%, maturing June 2050. This loan was fully paid off in June 2021. (Note 12)	\$ 33,400	\$ -
Less current portion	<u>406</u>	<u>-</u>
	\$ <u>32,994</u>	\$ <u>-</u>

Maturities of long-term debt are as follows:

2021 (current portion)	\$ 406
2022	828
2023	851
2024	875
2025	899
Subsequent years	<u>29,541</u>
	\$ <u>33,400</u>

BIG BROTHERS BIG SISTERS OF NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

6. Net assets with donor restrictions:

At December 31, 2020 and 2019, the Organization had no net assets with permanent donor restrictions. Net assets with temporary donor restrictions consisted of funds held in an agency fund held at New Hampshire Charitable Foundation. At December 31, 2020 and 2019 temporarily restricted net assets totaled \$15,848 and \$14,650, respectively.

7. Fair value of financial instruments:

FASB ASC 820 establishes a framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described below.

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.

Level 2 - Inputs to the valuation methodology include quoted prices of similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in inactive markets, inputs other than quoted prices that are observable for that asset or liability, inputs that are derived principally from or corroborated for the asset or liability, or if the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The estimated fair value of the Organization's financial instruments is presented in the following table as of December 31, 2020:

	Carrying <u>Value</u>	Fair <u>Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments	\$ <u>655</u>	\$ <u>655</u>	\$ <u>655</u>	\$ <u>-</u>	\$ <u>-</u>
Beneficial interest	\$ <u>15,848</u>	\$ <u>15,848</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>15,848</u>

BIG BROTHERS BIG SISTERS OF NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

The estimated fair value of the Organization's financial instruments is presented in the following table as of December 31, 2019:

	Carrying <u>Value</u>	Fair <u>Value</u>	<u>Level 3</u>	<u>Level 3</u>	<u>Level 3</u>
Beneficial interest	\$ <u>14,650</u>	\$ <u>14,650</u>	\$ <u> -</u>	\$ <u> -</u>	\$ <u>14,650</u>

The fair market value of the beneficial interest (Level 3) is estimated based on the fair market value reported by the New Hampshire Charitable Foundation as of December 31, 2020 and 2019.

8. CARES Act grant:

In April 2020, the Organization was the recipient of an award from the Small Business Administration's (SBA) Paycheck Protection Program (PPP) as a result of legislation passed to assist businesses in navigating the Coronavirus pandemic. The total amount of the award was \$161,709, and it was to be used for eligible payroll and operating expenses. Should the conditions of the award not be substantially met, all or a portion of the award would need to be paid back with 1.00% interest. In November 2020, after the Organization paid back \$409, the SBA determined that all conditions of the remaining award have been substantially met. These funds are included under Grants reported on the Statement of Activities.

9. Fundraising and special event revenue:

For the years ended December 31, 2020 and 2019, fundraising and special event revenue is presented net of direct expenses in the amount of \$15,501 and \$40,277, respectively. Gross fundraising revenues for the years ended 2020 and 2019 were \$92,603 and \$320,751, respectively.

10. Operating lease:

The Organization rents four office spaces from third-parties under different rental agreements.

The Organization rented its Keene offices under tenant-at-will arrangements, with a monthly lease payment amount of \$500 through March 2020.

The Organization rents a conference room and parking from The Youth Council in Nashua under a one-year lease agreement, beginning April 2020, with the option to renew. The lease payment for this premises is \$180 per month.

BIG BROTHERS BIG SISTERS OF NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

The Organization rents its Manchester office under a one-year lease agreement, beginning September 2019, with the option to renew. In September 2020, the lease was renewed for an additional year. The lease payment for the Manchester office is \$725 per month.

The Organization rents its Stratham office under a two-year lease agreement, beginning June 2018, with the option to renew. In June 2020, the lease was renewed for an additional two years. The base lease payment for the Stratham office is \$1,100 per month with annual increases of 3% thereafter.

The future minimum lease payments due in subsequent years related to the conference room, Manchester and Stratham offices are as follows:

2021	\$ 20,589
2022	<u>6,010</u>
	\$ <u>26,599</u>

Rent expense for the years ended December 31, 2020 and 2019 totaled \$25,239 and \$27,906, respectively.

11. Uncertainty regarding the impact of COVID-19:

In March 2020, the World Health Organization recognized the novel strain of coronavirus, COVID-19, as a pandemic. The coronavirus outbreak has severely restricted the level of economic activity around the world. In response to this coronavirus outbreak, the governments of many countries, states, cities and other geographic regions have taken preventative or protective actions, such as imposing restrictions on travel and business operations and advising or requiring individuals to limit or forgo their time outside of their homes. Temporary closures of businesses had been ordered and numerous other businesses have temporarily closed voluntarily or restricted access to their premises. As a result, the coronavirus outbreak may have a material adverse impact on the Organization's financial position, operations, and cash flows. Given the uncertainty regarding the spread of the coronavirus, the related financial impact cannot be reasonably predicted or estimated at this time.

12. Subsequent events:

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through June 27, 2021, the date the financial statements were available to be issued.

At June 3, 2021, it was determined that the Organization had sufficient funds to pay off the remaining Economic Injury Disaster Loan balance. This loan has been closed as of the payoff date.

BIG BROTHERS BIG SISTERS OF NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

No additional subsequent events were noted that would require disclosure in the Organization's financial statements as of this date.

13. Reclassifications:

Certain amounts have been reclassified in the prior year financial statements to conform with the current year presentation. These reclassifications had no effect on net assets or changes in net assets as previously reported.



Board of Directors

Amir Rosenthal, *President*
The Granite Group, CFO
North Hampton

Eleanor Dahar
Dahar Law Firm, Attorney
Manchester

Joan Brodsky, *Vice-President*
The Studio Within, Owner
Manchester

Stephen Catalano, Ph.D.
Psychologist
Gilford

Roy Ballentine, *Vice-President*
Executive Chairman and Founder,
Ballentine Partners, LLC
Wolfeboro

Victoria Auger
Owner, Auger Building Company
Eliot, Maine

Aaron Sharibaika, *Treasurer*
The Baldwin & Clarke Companies,
Managing Director
Bedford

Nicole Paul
Orr & Reno, Attorney
Rye

Andrew Gibson, *Secretary*
Pakira, Inc., Founder & President
Cambridge, Massachusetts

Dr. James Fuller, MD
Concord Hospital
Concord

Michael White
POP Yachts, Regional Sale Executive
Hampton

Mike O'Reilly
Bangor Savings Bank, Senior VP
Scarborough, Maine

Rachel Therrien
Self-Employed, Accountant
Auburn

Raphael Roman
Attorney, Roman Law Group
Rye

Matthew Becker
Morgan Stanley Wealth Management, VP
Rye

Kent J. Summers
13b LLC Owner,
Harvard Advanced Leadership Initiative, Executive
Coach MIT Venture Mentoring Service,
Mentor and Instructor
MA

Judith Jolton
Philanthropist
Manchester



Senior Staff

Stacy Kramer, MSW

CEO

- Former Vice President of Operations and Development BBBSNH (2015-2018)
- Master of Social Work
- BA Psychology/Associate in Addictions
- Past Executive Director of BBBS of Greater Seacoast
- More than 10 years with BBBSNH, 18 years working in non-profit organizations and youth services

Melissa Goerbig-Frizzell, MSW

Vice President of Programs

- Master of Social Work
- BA Social Work
- More than 13 years with BBBS, including past Executive Director and past Chief Operating Officer of BBBS of Greater Nashua & Salem

Nicole McShane, CFRE

Vice President of Philanthropy

- Certified Fund Raising Executive
- BA Liberal Studies/Associate in Behavioral Science
- More than 7 years with BBBSNH, 20 years of working/fundraising in non-profit organizations

Melissa E. Goerbig



Seeking *Director* position in a **NON-PROFIT ORGANIZATION**

Profile: Committed, non-profit administrator, with a variety of non-profit experience. Successful in revenue raising volunteer recruitment and retention and corporate development.

Core Skills: Organizational, development, leadership, and project management skills; proven written and verbal communications.

Qualified to perform:

- *Mission Planning and Implementation*
- *Organizational Development*
- *Marketing and Media Relations*
- *Public Relations*
- *Corporate Relations*
- *Fundraising*
- *Community Outreach*
- *Member Development and Retention*
- *Member Communications*
- *Volunteer Recruitment*
- *Special Events Management*

EDUCATION

Master of Social Work *May 2005*
Major Method: *Administration*
University of Connecticut, West Hartford, CT

Bachelor of Social Work *June 2001*
Western Michigan University,
Kalamazoo, MI

PROFESSIONAL EXPERIENCE

Big Brothers Big Sister of Greater Nashua

January 2007-current

CHIEF OPERATING OFFICER

- Lead, motivate and develop staff
- Ensure an effective performance management system for all employees that includes annual objective setting, coaching, feedback and evaluation
- Ensure a comprehensive recruitment and retention strategy to support Big Brothers Big Sisters' commitment to build a sustainable organization
- Ensure programmatic excellence is achieved by using performance metrics, establishing operational benchmarks, and making improvements to operations
- Actively participate, best practices and quality standards

St. Thomas More School, Oakdale, CT

SCHOOL COUNSELOR

July 2006-January 2007

- Student advocacy, individual crisis intervention, as-needed individual and follow-up counseling
- Coordinates residential life program, community service program and drug and alcohol program
- Develop and implements advisor curriculum
- Establish and administers faculty in-service training
- Maintain mental health coordination with the Dean of Students, Assistant Headmaster, faculty, students, parents, and outside consultants
- Perform weekly duty team responsibilities
- Taught summer school Algebra 1 and performed summer school faculty duties

Melissa E. Goerbig

Big Brothers Big Sisters of SE CT, Oakdale, CT

PARTNERSHIP DEVELOPMENT COORDINATOR *May 2005-June 2006*

- Implemented major agency fundraising activities such as: corporate giving, grant proposal initiatives, individual giving and special events planning as illustrated by the increase in grant funding by 104%, increased Distinguished Citizen Dinner revenue by 82% and increased annual golf tournament revenue by 35%
- Led in the development of community and site-based mentoring programs
- Worked directly with the Executive Board and Finance Committee in the strategic planning of major fundraising and new partnership inauguration
- Ability to multitask as both Match Support Specialist and Partnership Development Coordinator during the transition to a permanent role as Partnership Development Coordinator. Successfully oversaw and implemented critical achievement goals with these simultaneous roles

United Community and Family Services, Norwich, CT

MASTER of SOCIAL WORK ADMINISTRATION INTERN *Sept. 2004-April 2005*

- Collaborated with the Director of Behavioral Health in grant proposal writing and policy implementation
- Participated in Connecticut Managed Service System and Northeast Systems of Care Collaborative sub-committees
- Spearheaded the development of a comprehensive social service catalog while using geographical mapping software to assess service gaps in the community

Big Brothers Big Sister of SE CT, Groton, CT

MATCH SUPPORT SPECIALIST *March 2003-May 2005*

- Oversaw nine mentoring programs
- Recruited, interviewed and trained volunteers and clients
- Supervised and supported up to 180 mentor matches monthly
- Chart Auditing and Program Outcome Evaluations (POE)

The Bair Foundation Therapeutic Foster Care, Dallas, TX

CASE MANAGER

September 2001-January 2003

- Provided direct care case management services to therapeutic foster children and foster families
- Wrote individual service plans, maintained client files, documented client progress, monitored foster home operations, arranged services for client health, social, emotional well-being, and maintained daily administrative procedures of the foster care agency

Melissa E. Goerbig

[REDACTED]

VOLUNTEER EXPERIENCE

United Action, universal healthcare initiative SE CT, 2006
Habitat for Humanity, New London, CT *July 2004- May2005*
Staircase, Ludington, MI *Summer 1997*
Women's Shelter, Ludington, MI *Summer 1996*

PROFESSIONAL DEVELOPMENT

BBBS Performance Management Training 2007
Seminar for Independent School Counselors 2006
United Way Program Outcomes Evaluation Seminar 2005
NASW Program Outcomes Evaluation Seminar 2005
Big Brothers Big Sisters National Conference and SDM Training 2004
Corporate Governance for the Nonprofit Board 2004

PROFESSIONAL ASSOCIATIONS

National Association of Social Workers, Since 1999
ETA ETA SIGMA, Student Volunteer Association, 2001
PHI ALPHA, National Social Work Honors Society, 2001

References

Executive Director
Joseph Petroff
Big Brothers Big Sisters

[REDACTED]

Program Director
Carolyn Geyer
Big Brothers Big Sisters

[REDACTED]

Chief Executive Officer
Joy Barrett
Big Brothers Big Sisters
Of Greater Nashua

[REDACTED]

Professor
Lynne Healy, Ph.D.
University of Connecticut
School of Social Work

[REDACTED]

ABIGALE W. SPRACKLAND

SUMMARY OF QUALIFICATIONS

Bachelor of Arts honors degree in Communication and Media Studies with a professional concentration. Seeking opportunities in development, grant management and fundraising in the non-profit sector.

Developed proficiencies in the following areas: non-profit development, fundraising, donor relations, event planning, public relations, grant management.

EDUCATION

Plymouth State University

Plymouth, NH

- Bachelor of Arts, Communication and Media Studies, Magna Cum Laude
- Dual Minor, Marketing and Dance Pedagogy

September 2012 - May 2016

PERTINENT EXPERIENCE

New Hampshire Food Bank

Multi-Media Coordinator

Manchester, NH

November 2018 - Present

- Cultivate working relationships and acquisition of donors
- Work alongside the development team and committee members in a collaborative effort to strategize and execute signature fundraising events; Steel Chef Challenge, Annual Golf Tournament, third party events, digital fundraisers
- Assist with tracking, reporting, and management of corporate grants in addition to seeking grant opportunities
- Support all facets of the development team
- Train new hires for Volunteer Coordinator position
- Management and content producer of social media and website accounts
- Led 2021 website redesign project to increase awareness, donations and access to program resources
- Work with communication firms to craft, review and edit media alerts, press releases, etc. to obtain organizational exposure opportunities and awareness of food insecurity in New Hampshire
- Ensure brand consistency is maintained across all NH Food Bank outreach programs and communications
- Strategize, design and update all promotional materials for signature fundraising events and general marketing purposes using Indesign, Photoshop, Canva etc.
- Produce external communications to donors; thank you letters, report to the community, quarterly newsletter, etc.

AmeriCorps VISTA

New Hampshire Food Bank Volunteer Engagement AmeriCorps VISTA

Manchester, NH

November 2017 - November 2018

- Build overall awareness and capacity of NH Food Bank's volunteer program
 - Streamlined system process, Galaxy Digital used to track volunteer information, hours and enhance engagement
 - Recruit, train, and manage all new and current volunteers for various volunteer projects resulting in the addition of 50+ new volunteers and over 18,000 volunteer hours logged in 2018
 - Acquire in-kind donations for major fundraising events i.e. floral arrangements, raffle items, etc.
 - Took on job responsibilities of the Volunteer Coordinator and Communications Coordinator as a result of turnover
-

ADDITIONAL EXPERIENCE

Steppin' Out Dance Academy

Dance & Aerial Hammock Instructor

Kingston, NH

September 2016 - Present

- Educate students ages 2 and up in basic motor skills, movement, technique, and musicality
- Choreograph dances for students to perform in recital and competition
- Cut music using Apple software to meet competition time limits and create optimal story telling through music

Action Kids at Brentwood Commons

Assistant Camp Director (seasonal position)

Brentwood, NH

May 2016 - September 2016

- Supervised 30+ staff members and 100+ campers daily
- Orchestrated weekly staff meetings to provide camp updates and build rapport among staff
- Collaborated with camp leadership team to plan and implement weekly in-house camp events and open house
- Introduced and managed camp Instagram and weekly camp newsletters to boost communication between campers, staff, and parents

ROBERT P. LEONE, JR.

OBJECTIVE

Proficient sales manager and program director. Looking to apply my business experience within the service and automotive industries to help grow a nonprofit that serves my community.

EXPERIENCE

FEB 2019 – DEC 2021

SALES & FINANCE MANAGER, PB'S AUTO VILLAGE

Lead sales and F&I manager for dealership specializing in work trucks, vans, chassis, and buses. Proficient in Dealertrack and CUDL. Responsibilities also include warranty gap and service writing.

JUL 2017 – FEB 2019

PROGRAM DIRECTOR, TIM BARCHARD'S PROFESSIONAL MARTIAL ARTS ACADEMY

Program Director for the largest martial arts academy in New Hampshire, with satellite locations as far as Minnesota and Florida. Responsible for member enrollment, management, and retention, including sales/enrollment interviews and customer satisfaction. Also responsible for daily operations and assistance to staff. Tracked daily sales and membership statistics for every franchise location, with weekly analytic reporting.

2008 – JUN 2017

AUTOMOTIVE SALES & FINANCE, VARIOUS AUTOMOTIVE DEALERSHIPS

Employers included Northeast Motors (2012, North Hampton, NH), Mastriano Motors (2015-2016, Salem, NH), and PB's Auto Village (2008-2017, Hampton Falls, NH). Involved in all aspects of automotive sales and finance, from responding to leads to securing finance and closing deals.

1997 – 2008

GENERAL MANAGER, SKI & SPORT SHACK

General manager for specialty retail store, including the establishment of a seasonal satellite location in Hampton, New Hampshire. Responsible for hiring, training, managing, and evaluating all sales and support staff to meet sales goals. Created and implemented standardized selling procedures, seasonal merchandizing strategies, and promotional sales plans. Also responsible for purchasing hard and soft goods.

1993 – 1995

SALES REPRESENTATIVE, MTL VACATIONS

Responsible for the sales, organization, and escorting of group tours to Montreal and other Canadian locations. Tours were adventure-oriented sightseeing escapes, including skiing, snowboarding, whitewater rafting, golfing, etc.

1990 – 1992

ORDERLY, MELROSE-WAKEFIELD HOSPITAL ASSOCIATION

On call throughout the hospital, responsible for answering all codes to the departments. Certified in non-violent crisis intervention and CPR.

EDUCATION

1992

BUNKER HILL COMMUNITY COLLEGE

100% of credits through G.I. bill

MILITARY SERVICE

1987 – 1993

INFANTRY, UNITED STATES ARMY RESERVE

Honorable Discharge

SKILLS

- Sales (including service sales, sales process, sales administration, etc.)
- Customer Service
- Client Rapport
- Customer Relationship Management (CRM) Software
- Negotiation
- Merchandising
- Promotional Marketing
- General Management
- Tour Management
- Cardiopulmonary Resuscitation (CPR)

ACTIVITIES

I'm passionate about staying active and using fitness and sports to build up individuals and the community. I have coached many youth sports teams, most recently as Head Coach for the Seabrook Youth Baseball Association. I am also a cornerman for the MMA team at Tim Barchard's Professional Martial Arts Academy, since 2010. In 2020 I earned the rank of brown belt under the START Brazilian Jiu-Jitsu banner and am working towards my black belt under Professors Rafael Lima, Lucas Valle, and Tim Barchard.

Timothy Kneuer

PROFESSIONAL SUMMARY

I am a corporate account development and sports event management professional with the ability to efficiently manage projects and achieve results. By connecting my experience in these fields, along with my skills in business relationship development and quality communication I can provide exceptional client service and experiences while expertly executing projects.

PROFESSIONAL EXPERIENCE

runDISNEY, *Account Development Coordinator*, October 2019 - Current

- Partner with the Senior Account Development Manager to build business relationships with key runDisney sponsor accounts, including: CORKCICLE, AdventHealth, Coca-Cola, Pandora Jewelry, and Enterprise Rent-A-Car.
- Coordinate all on-site sponsor activations for large and presenting race weekend sponsors, including expo booths, VIP interviews, guest enhancements, and on-site sponsor personnel accommodations.
- Provide VIP experiences for sponsor executive teams during their visits to event weekends, including transportation, venue tours, and VIP accommodations.
- Collect and provide approvals for sponsor and co-branded designs for race weekends, including event signage, expo booths, and event weekend apparel.
- Review and approve sponsor provided digital advertisements and on-site public announcements.
- Present sponsors with detailed event recaps that outline sponsor specific brand exposure and overall impressions during the race weekend.
- Lead planning and strategy meetings with sponsor executive teams and key runDisney partners to ensure all sponsor activations are moving forward and meeting deadlines.
- Prepare quantifiable data presentations on sponsor brand exposure to assist with the signing of new runDisney sponsor accounts.
- Assisted in the development and creative design of a new virtual platform to host virtual race expos, provide additional exposure for official race sponsors, and generate new exhibitor sales for both on-site and virtual races.
- Oversaw the contractual amending, registration, and billing process for all runDisney charity clients during the transition of all 2020-2021 races to virtual events.
- Managed the transition of the 2020-2021 races to virtual events for all runDisney sponsors, including new virtual tactic approvals, adjusted fee allocations, make goods, and post event reviews of sponsorship value from virtual events.
- Assisted the ESPN Wide World of Sports Complex with the coordination of event logistics for the NBA Bubble for the 2020 NBA season restart.

ESPN WIDE WORLD OF SPORTS COMPLEX, *Event Operations Coordinator*, June 2019 – October 2019

- Executed onsite events as the primary contact between Disney Event Services Managers, the ESPN Wide World of Sports Complex operational teams, Disney created events clients and high-profile 3rd-party event clients including the NFL, Atlanta Braves, Jr. NBA, AAU, Varsity Cheer & Dance, and more.
- Communicated on behalf of clients to the ESPN Wide World of Sports operational teams, including event logistics and space needs, to ensure exceptional athletic event experiences for both clients and guests.
- Ensured proper execution of event information and safe guest experience for all event guests and clients while at the ESPN Wide World of Sports Complex.

ESPN WIDE WORLD OF SPORTS COMPLEX, *Sports Guest Operations Professional Intern*, June 2018 - June 2019

- Assisted the Guest Operations Proprietor and team with the execution of operational needs for the complex.
- Provided operational support for the complex in parking, park entry, usher staffing, guest experience, and through serving as an event point of contact.
- Launched a new complex operations base to provide enhanced event communications and data tracking.
- Provided administrative support for the runDisney sponsorship team by organizing and updating all runDisney sponsor files, creating sponsor social media marketing guidelines, and completing complex signage audits.

EDUCATION

SOUTHERN NEW HAMPSHIRE UNIVERSITY

Bachelor of Science in Business Studies in Sports Management

Cumulative GPA: 4.0 | President's List | Graduated May 2018

SKILLS

- Account Development and Management
- Event Management
- Operational Management
- Leadership Development
- Guest Service Management
- Microsoft Office

Full name

Goerbig, Melissa E
Kneuer, Timothy J
Leone Jr, Robert P
Sprackland, Abigale W

Annual wage

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Exempt/non-exempt

Exempt
Exempt
Exempt
Exempt

Salary

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]