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Nicholas A. Toumpas
Commissioner

José Thier Montero
Director

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STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES

29 HAZEN DRIVE, CONCORD, NH 03301-6527
603-271-4501 1-800-852-3345 Ext. 4501
Fax: 603-271-4827 TDD Access: 1-800-735-2964



April 9, 2015

Her Excellency, Governor Margaret Wood Hassan
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Public Health Services, to exercise a renewal option and amend a contract with Trustees of Dartmouth College, Purchase Order # 1031772, Vendor # 177157-B016, 11 Rope Ferry Road, Hanover, NH 03755, by increasing the Price Limitation by \$245,000 from \$246,170 to \$491,170 to provide injury prevention services, and extend the Completion Date from June 30, 2015 to June 30, 2017, effective July 1, 2015 or the date of Governor and Council approval, whichever is later. This agreement was originally approved by Governor and Council on July 10, 2013, Item #41. 69% Federal Funds & 31% General Funds.

Funds are anticipated to be available in SFY 2016 and SFY 2017 upon the availability and continued appropriation of funds in the future operating budget, with authority to adjust encumbrances between State Fiscal Years through the Budget Office, without further approval from the Governor and Executive Council, if needed and justified.

05-95-90-902010-5190, HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SERVICES, HHS: DIVISION OF PUBLIC HEALTH, BUREAU OF POPULATION HEALTH AND COMMUNITY SERVICES, MATERNAL AND CHILD HEALTH

State Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Total Amount
2014	102-500731	Contracts for Prog Svc	90019001	92,500	0.00	92,500
2015	102-500731	Contracts for Prog Svc	90019001	92,500	0.00	92,500
2016	102-500731	Contracts for Prog Svc	90019001	0.00	92,500	92,500
2017	102-500731	Contracts for Prog Svc	90019001	0.00	92,500	92,500
			Sub Total	\$185,000	\$185,000	\$370,000

05-95-90-902010-5896, HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SERVICES, HHS: DIVISION OF PUBLIC HEALTH, BUREAU OF POPULATION HEALTH AND COMMUNITY SERVICES, ACA HOME VISITING

State Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Total Amount
2014	102-500731	Contracts for Prog Svc	90004104	25,585	0.00	25,585
2015	102-500731	Contracts for Prog Svc	90004104	25,585	0.00	25,585
			Sub Total	\$51,170	\$0.00	\$51,170

05-95-90-902010-0831, HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SERVICES, HHS: DIVISION OF PUBLIC HEALTH, BUREAU OF POPULATION HEALTH AND COMMUNITY SERVICES, ACA MIEC HOME VISITING

State Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Total Amount
2016	102-500731	Contracts for Prog Svc	90083100	0.00	25,000	25,000
2017	102-500731	Contracts for Prog Svc	90083100	0.00	25,000	25,000
			Sub Total	\$0.00	\$50,000	\$50,000

05-95-48-481010-8917, HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SERVICES, HHS: ELDERLY-ADULT SERVICES, GRANTS TO LOCALS, HEALTH AND PROMOTION CONTRACTS

State Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Total Amount
2014	102-500731	Contracts for Prog Svc	48108462	5,000	0.00	5,000
2015	102-500731	Contracts for Prog Svc	48108462	5,000	0.00	5,000
2016	102-500731	Contracts for Prog Svc	48108462	0.00	5,000	5,000
2017	102-500731	Contracts for Prog Svc	48108462	0.00	5,000	5,000
			Sub Total	\$10,000	\$10,000	\$20,000
			TOTAL	\$246,170	\$245,000	\$491,170

EXPLANATION

Funds in this agreement will be used to provide injury prevention programming throughout the state. Specific activities will include injury prevention training for home visitors; training for professionals and clinicians to reduce falls among the elderly; and support for New Hampshire's Injury Prevention Advisory Council.

Injuries have a significant impact on the health and well-being of New Hampshire residents. In New Hampshire during the decade spanning 2004-2013, unintentional injuries were the leading cause of death for residents 1-44 years of age. Unintentional falls are the leading cause of injury-related

death for elderly New Hampshire citizens aged 65 years and older. For New Hampshire residents ages 15-34 in those same years, suicide was the second leading cause of death.

While death is the most tragic outcome of injuries, it is not the most common. Non-fatal injuries present a significant burden to the health care system, and in particular, to emergency department utilization. People suffer from injuries due to a wide range of reasons, or mechanisms, each with their own prevention strategies. Emergency department visits are one way to monitor and look at these types of injuries. The cost of emergency department visits in New Hampshire is significant. In 2009, non-fatal injuries cost approximately \$163 million in acute medical care in the emergency department and \$165.8 million for inpatient care. These costs do not include follow-up care in doctors' offices, rehabilitation therapies or medications after release from the hospital. Of those costs, \$81.8 million were for traumatic brain injuries alone. However, injury prevention activities are known to be cost effective in reducing morbidity and mortality.

The goals of this agreement with the Trustees of Dartmouth College are to implement evidence based prevention programs and support of statewide coalitions and task forces that address different types of injuries. This agreement has three components: statewide injury prevention, early childhood home visiting injury prevention, and professional training with the New Hampshire Falls Risk Reduction Task Force.

Should Governor and Executive Council not authorize this Request, this will directly result in a decrease in injury prevention activities in the areas of elderly falls, suicide prevention, unintentional injuries among children, and adolescent traffic safety. The rate of injury-related disability and death has declined in the past two decades, however, without continued support for prevention and education, there may be an increase in actual injury and death among New Hampshire residents, as well as additional costs to the health care system.

Trustees of Dartmouth College was selected for this project through a competitive bid process. The Bid Summary is attached.

As referenced in the original letter approved by Governor and Council on July 10, 2013, Item #41, and in Exhibit C of the contract, this competitively procured Agreement has the option to renew for two (2) additional year(s), contingent upon satisfactory delivery of services, available funding, agreement of the parties and approval of the Governor and Council. The Division is exercising this renewal option.

The Contractor has successfully performed and achieved the performance measures of the original contract. The Contractor will ensure that the following performance measures are annually achieved and monitored monthly to measure the effectiveness of the agreement:

- Implement and evaluate 85% of the strategies and accompanying activities outlined in the "New Hampshire Violence and Injury Prevention Plan for Action 2015-2020".
- Facilitate 100% of the statewide coalitions in order to implement injury prevention.
- Upon completion of the Injury Prevention for Home Visitors trainings and the web-based Injury Prevention for Individuals Providing Early Childhood Services trainings, at least 95% of the participants will indicate learning something new on evaluation.

Her Excellency, Governor Margaret Wood Hassan
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Area served: Statewide.

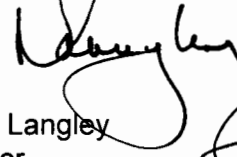
Source of Funds: 69% Federal Funds from the United States Department of Health and Human Services' Centers for Disease Control and Prevention, Health Resources and Services Administration, and . Title IIID, Preventive Health, and 31% General Funds.

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

Respectfully submitted,



José Thier Montero, MD, MHCDS
Director



Diane Langley
Director



Approved by:

Nicholas A. Toumpas
Commissioner

Program Name Injury Prevention
Contract Purpose Provide injury prevention services statewide
RFP Score Summary

RFA/RFP CRITERIA		Trustees of Dartmouth College, Injury Prevention Center, 11 Rope Ferry Road, Hanover, NH 03755						
	Max Pts							
Agy Capacity	30	29	0	0	0	0	0	0
Program Structure	50	48	0	0	0	0	0	0
Budget & Justification	15	15	0	0	0	0	0	0
Format	5	4	0	0	0	0	0	0
Total	100	96	0	0	0	0	0	0

BUDGET REQUEST								
Year 01		\$123,085	\$0	\$0	\$0	\$0	\$0	\$0
Year 02		\$123,085	\$0	\$0	\$0	\$0	\$0	\$0
Year 03		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL BUDGET REQUEST		\$246,170	\$0	\$0	\$0	\$0	\$0	\$0
BUDGET AWARDED								
Year 01		\$123,085	\$0	\$0	\$0	\$0	\$0	\$0
Year 02		\$123,085	\$0	\$0	\$0	\$0	\$0	\$0
Year 03		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL BUDGET AWARDED		\$246,170	\$0	\$0	\$0	\$0	\$0	\$0

RFP Reviewers

Name	Title	Dept./Agency	Qualifications
Cathy Creapaux	Program Manager	Bureau of Elderly and Adult Services, DHHS	The reviewers represent seasoned public health administrators and program managers experienced in contract and vendor management, injury prevention, home visiting and falls in the older adult. Each reviewer was selected for the specific skill set they possess and their experience.
JoAnne Miles	Injury Surveillance Coordinator	DPHS, Maternal & Child Health	
Rhonda Siegel	Injury Prevention Program Manager	DPHS, Maternal & Child Health	



**State of New Hampshire
Department of Health and Human Services
Amendment #1 to the
Injury Prevention Services**

This 1st Amendment to the Trustees of Dartmouth College, contract (hereinafter referred to as "Amendment One") dated this 24th day of March, 2015, is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and Trustees of Dartmouth College, (hereinafter referred to as "the Contractor"), a corporation with a place of business at 11 Rope Ferry Road, Hanover, NH 03755.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on July 10, 2013, Item #41, the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, the State and the Contractor have agreed to make changes to the scope of work, payment schedules and terms and conditions of the contract; and

WHEREAS, pursuant to the General Provisions, Paragraph 18, the State may modify the scope of work and the payment schedule of the contract by written agreement of the parties;

WHEREAS, the parties agree to extend the term of the agreement, increase the price limitation, and modify the scope of services to support continued delivery of these services, and

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

1. Change the completion date in the P-37, Block 1.7, of the General Provisions to read:

June 30, 2017

2. Change the price limitation in P-37, Block 1.8, of the General Provisions, to read:

\$491,170

3. Delete Exhibit A and replace with Exhibit A Amendment #1

4. Delete Exhibit B and replace with Exhibit B Amendment #1

5. Amend Budget to add:

- Exhibit B-1 Amendment #1 Budget SFY 2016
- Exhibit B-1 Amendment #1 Budget SFY 2017

6. Delete Exhibit C and replace with Exhibit C Amendment #1

7. Add Exhibit C-1 Revisions to General Provisions

8. Delete Exhibit G and replace with Exhibit G Amendment #1



This amendment shall be effective upon the date of Governor and Executive Council approval.

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

State of New Hampshire
Department of Health and Human Services

4/17/15
Date

Brook Dupee
Brook Dupee
Bureau Chief

Trustees of Dartmouth College

4/2/15
Date

Christine Bothe
Name: **Christine Bothe**
Title: **Associate Director**
Office of Sponsored Projects

Acknowledgement:

State of New Hampshire County of Grafton on April 2, 2015, before the undersigned officer, personally appeared the person identified above, or satisfactorily proven to be the person whose name is signed above, and acknowledged that s/he executed this document in the capacity indicated above.

Heather Arnold
Signature of Notary Public or Justice of the Peace

HEATHER A. ARNOLD
Notary Public - New Hampshire

Name and Title of Notary or Justice of the Peace

My Commission Expires: August 10, 2016



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

OFFICE OF THE ATTORNEY GENERAL

4/28/15
Date

Megan A. Yocco
Name: Megan A. Yocco
Title: Attorney

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

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:



Exhibit A – Amendment #1

SCOPE OF SERVICES

1. General Provisions

1.1. Required Services

The Contractor shall:

- 1.1.1. Provide injury prevention services throughout New Hampshire to include injury prevention training for home visitors; training for professionals and clinicians to reduce falls among the elderly; and support for New Hampshire's Injury Prevention Advisory Council.
- 1.1.2. Carry out the work as described and submitted with the application for funding and as approved by the Maternal and Child Health Section. Either party may amend the performance work plan upon 30 days advance written notice to the other party with the other party's approval.
- 1.1.3. Implement and evaluate at least 85% of the data driven, evidence based and/or informed strategies and accompanying activities outlined in the "The New Hampshire Violence and Injury Prevention Plan for Action 2015-2020". This plan is a subset of the overall "NH Strategic Injury Prevention Plan" and contains activities related to older adult falls, adolescents and motor vehicle crashes and unintentional poisonings.
- 1.1.4. Facilitate and /or participate in 100% of the following statewide coalitions in order to implement injury prevention programming:
 - 1.1.4.1. Injury Prevention Advisory Council (IPAC) with its accompanying Policy Subcommittee. The IPAC meets quarterly; the Policy Subcommittee meets as needed.
 - 1.1.4.2. Safe Kids New Hampshire, which meets quarterly. This includes the provision of professional trainings on best practice injury prevention strategies in the context of these meetings. Topics will be determined by interest and injury surveillance data.
 - 1.1.4.3. The Teen Driving Committee and the New Hampshire Falls Risk Reduction Task Force, both of which meet monthly.
- 1.1.5. Provide injury prevention trainings listed below, and ensure that 95% of those who participate indicate learning something new on evaluation:
 - 1.1.5.1. Injury prevention curriculum specific to home visitors, which includes an evaluation component, materials and a distribution plan.
 - 1.1.5.2. Develop and make available a web-based injury prevention curriculum for individuals providing early childhood services including but not limited to home visiting, child care, Head Start and early supports and services.
- 1.1.6. Plan, promote, and provide logistical support and evaluation for evidence based falls training on an annual basis.

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Exhibit A – Amendment #1

1.1.7. Send staff to meetings and/or training identified by the DHHS/DPHS.

1.2. Quality or Performance Improvement (QI/PI)

The Contractor shall:

- 1.2.1. Maintain data and reporting requirement.
- 1.2.2. Submit data reports and narratives as requested by the DHHS/DPHS 45 days prior to the submission of federal grant applications and reports. These reports are due mid-October (grant application) and early January (annual report) of every year. The DHHS/DPHS will notify the contractor at least 30 days in advance of any changes in the submission schedule.
- 1.2.3. The Contractor will submit quarterly, written narrative reports to update on services provided, which shall include updates on services provided, changes in trends, and any delays in service implementation.
- 1.2.4. In years when contracts or amendments are not required, the DHHS Budget Form, Budget Justification/Narrative, Sources of Revenue and Program Staff list forms must be completed according to the relevant instructions, and submitted by April 30th annually.
- 1.2.5. The Sources of Revenue report must be resubmitted at any point when changes in revenue threaten the ability of the agency to carry out the planned program.
- 1.2.6. Adhere to On-site Reviews
- 1.2.7. Allow a team or person authorized by the DHHS/DPHS to periodically review the contractor's systems of governance, administration, data collection and submission, programmatic, and financial management in order to assure systems are adequate to provide the contracted services.
- 1.2.8. Take corrective actions as advised by the review team if contracted services are not found to be provided in accordance with this exhibit.

1.3. Culturally and Linguistically Appropriate Standards of Care

The Contractor shall:

- 1.3.1. Ensure equal access to quality health services and provide culturally and linguistically appropriate services according to the following guidelines
- 1.3.2. Assess the ethnic/cultural needs, resources and assets of their community.
- 1.3.3. Promote the knowledge and skills necessary for staff to work effectively with consumers with respect to their culturally and linguistically diverse environment.



Exhibit A – Amendment #1

- 1.3.4. When feasible and appropriate, provide clients of limited English proficiency (LEP) with interpretation services. Persons of LEP are defined as those who do not speak English as their primary language and whose skills in listening to, speaking, or reading English are such that they are unable to adequately understand and participate in the care or in the services provided to them without language assistance.
- 1.3.5. Offer consumers a forum through which clients have the opportunity to provide feedback to providers and organizations regarding cultural and linguistic issues that may deserve response.
- 1.3.6. Maintain a program policy that sets forth compliance with Title VI, Language Efficiency and Proficiency. The policy shall describe the way in which the items listed above were addressed and shall indicate the circumstances in which interpretation services are provided and the method of providing service (e.g. trained interpreter, staff person who speaks the language of the client or language line).

1.4. State and Federal Laws

- 1.4.1. The Contractor shall be responsible for compliance with all relevant state and federal laws. Special attention is called to the following statutory responsibilities:
- 1.4.2. Ensure that all persons employed by the contractor shall comply with the reporting requirements of New Hampshire RSA 169: C, Child Protection Act; RSA 161:F46, Protective Services to Adults, RSA 631:6, Assault and Related Offences.

1.5. Relevant Policies and Guidelines

The Contractor shall:

- 1.5.1. Adhere to the Health Insurance Portability and Accountability Act requirements to maintain the confidentiality of protected health information provided by individuals who contact the poison control center.
- 1.5.2. Promulgate appropriate policies and guidelines to ensure the consistency and adequacy of work performed by subcontracted agencies and shall, through regular meetings and through quality reviews, monitor and provide support to the work of these agencies.

1.6. Publications Funded Under Contract

- 1.6.1. The DHHS and/or its funders will retain COPYRIGHT ownership for any and all original materials produced with DHHS contract funding, including, but not limited to, brochures, resource directories, protocols or guidelines, posters, or reports.

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Exhibit A – Amendment #1

1.6.2. All documents (written, video, audio, electronic) produced, reproduced, or purchased under the contract shall have prior approval from DPHS before printing, production, distribution, or use.

1.6.3. The Contractor shall credit DHHS on all materials produced under this contract following the instructions outlined in Exhibit C (14).

1.7. Subcontractors

1.7.1. If any services required by this Exhibit are provided, in whole or in part, by a subcontracted agency or provider, the Division of Public Health Services (DPHS), Maternal and Child Health Section must be notified in writing and approve the sub contractual agreement, prior to initiation of the subcontract.

1.7.2. In addition, the original DPHS Contractor will remain liable for all requirements included in this Exhibit and carried out by subcontractors.

2. Staffing Provisions

2.1.1. New Hires

2.1.2. The Contractor shall notify the DHHS/DPHS in writing within one month of hire when a new administrator, clinical coordinator, or any staff person essential to carrying out contracted services is hired to work in the program.

2.1.3. Resumes of new staff shall be submitted to DHHS/DPHS with the agency's application for funding.

2.1.4. Vacancies

2.1.5. The contractor must notify the DHHS/DPHS in writing if any critical position is vacant for more than one month, or if at any time funded under this contract does not have adequate staffing to perform all required services for more than one month. This may be done through a budget revision

2.1.6. Before an agency hires new program personnel that do not meet the required staff qualifications, the agency shall notify the DHHS/DPHS in writing requesting a waiver of the applicable staffing requirements. The Section may grant waiver based on the need of the program, individuals' experience, and additional training.

3. Performance Measures

3.1. The Contractor shall ensure that the following performance measures are annually achieved and monitored monthly to measure the effectiveness of the agreement:

3.1.1. Implement and evaluate 85% of the strategies and accompanying activities outlined in the "New Hampshire Violence and Injury Prevention Plan for Action 2015-2020". This is a subset of the "Statewide Strategic Injury Prevention Plan".

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Exhibit A – Amendment #1

- 3.1.2. Facilitate 100% of the statewide coalitions in order to implement injury prevention.
- 3.1.3. Upon completion of the Injury Prevention for Home Visitors trainings and the web-based Injury Prevention for Individuals Providing Early Childhood Services trainings, at least 95% of the participants will indicate learning something new on evaluation.
- 3.2. Annually, the Contractor shall develop and submit to the DHHS, a corrective action plan for any performance measure that was not achieved.

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Exhibit B Amendment #1

Method and Conditions Precedent to Payment

1. Funding sources are available as follows and shall not exceed:

a. \$ 185,000 = 59% federal funds from the US Department of Health and Human Services, Centers for Disease Control and Prevention, CFDA #93.758, Federal Award Identification Number (FAIN) B01OT009037, and 41% general funds. Account # 05-95-90-902010-5190-102-500731, \$92,500 in SFY 2016, and \$92,500 in SFY 2017.

b. \$ 50,000 = 100% federal funds from the US Department of Health and Human Services, Health Resources and Services Administration, CFDA #93.505, Federal Award Identification Number (FAIN) D89MC26361, Account # 05-95-90-902010-0831-102-500731, \$25,000 in SFY 2016, and \$25,000 in SFY 2017.

c. \$ 10,000 = 100% federal funds from the US Department of Health and Human Services, Title IIID, Preventive Health, CFDA #93.043, Federal Award Identification Number (FAIN) 15AANHT3PH, Account # 05-95-48-481010-8917-102-500731, \$5,000 in SFY 2016, and \$5,000 in SFY 2017.

\$245,000 Total

2. The State shall pay the Contractor an amount not to exceed the Price Limitation, block 1.8, for the services provided by the Contractor pursuant to Exhibit A, Scope of Services.

Payment for said services shall be made as follows:

The Contractor will submit an invoice in a form satisfactory to the State by the twentieth working day of each month, which identifies and requests reimbursement for authorized expenses incurred in the prior month. The State shall make payment to the Contractor within thirty (30) days of receipt of each invoice for Contractor services provided pursuant to this Agreement. The final invoice shall be due to the State no later than thirty (30) days after the contract Completion Date.

The invoice must be submitted to:

Department of Health and Human Services

Division of Public Health Services

Email address: DPHScontractbilling@dhhs.state.nh.us

3. This is a cost-reimbursement contract based on an approved budget for the contract period. Reimbursement shall be made monthly based on actual costs incurred during the previous month. The Contractor agrees to use and apply all contract funds from the State for direct and indirect costs and expenses including but not limited to personnel costs and operating expenses related to the Services, as detailed in the attached Exhibit B-1 Amendment #1 budgets for SFY 2016, and SFY 2017. Allowable costs and expenses shall be determined by the State in accordance with applicable state and federal laws and regulations. The Contractor agrees not to use or apply such funds for capital additions or improvements, entertainment costs, or any other costs not approved by the State.



Exhibit B Amendment #1

4. Invoices shall be submitted by the Contractor to the State in a form satisfactory to the State for each of the Service category budgets. Said invoices shall be submitted within twenty (20) working days following the end of the month during which the contract activities were completed, and the final invoice shall be due to the State no later than sixty (60) days after the contract Completion Date. Said invoice shall contain a description of all allowable costs and expenses incurred by the Contractor during the contract period.
5. Payment will be made by the State agency subsequent to approval of the submitted invoice and if sufficient funds are available in the Service category budget line items submitted by the Contractor to cover the costs and expenses incurred in the performance of services.
6. Notwithstanding paragraph 18 of the General Provisions P-37, an amendment limited to adjustments to amounts between and among account numbers, within the price limitation, may be made by written agreement of both parties and may be made without obtaining approval of the Governor and Executive Council.
7. The Contractor shall have written authorization from the State prior to using contract funds to purchase any equipment with a cost in excess of three hundred dollars (\$300) and with a useful life beyond one year.

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Exhibit B-1 Amendment #1 Budget Form

New Hampshire Department of Health and Human Services

Bidder/Contractor Name: Trustees of Dartmouth College

Budget Request for: Injury Prevention Services
(Name of RFP)

Budget Period: SFY 2016 (July 1, 2015 - June 30, 2016)

Line Item	Direct Incremental	Indirect Fixed	Total	Allocation Method for Indirect/Fixed Cost
1. Total Salary/Wages	\$ 65,162.68	\$ -	\$ 65,162.68	
2. Employee Benefits	\$ 19,548.81	\$ -	\$ 19,548.81	
3. Consultants	\$ 3,500.00	\$ -	\$ 3,500.00	
4. Equipment:	\$ -	\$ -	\$ -	
Rental	\$ -	\$ -	\$ -	
Repair and Maintenance	\$ -	\$ -	\$ -	
Purchase/Depreciation	\$ -	\$ -	\$ -	
5. Supplies:	\$ -	\$ -	\$ -	
Educational	\$ 1,000.00	\$ -	\$ 1,000.00	
Safety	\$ 1,500.00	\$ -	\$ 1,500.00	
Pharmacy	\$ -	\$ -	\$ -	
Medical	\$ -	\$ -	\$ -	
Office	\$ 2,200.00	\$ -	\$ 2,200.00	
6. Travel	\$ 4,634.00	\$ -	\$ 4,634.00	
7. Occupancy	\$ -	\$ -	\$ -	
8. Current Expenses	\$ -	\$ -	\$ -	
Telephone	\$ 450.00	\$ -	\$ 450.00	
Postage	\$ -	\$ -	\$ -	
Subscriptions	\$ -	\$ -	\$ -	
Audit and Legal	\$ -	\$ -	\$ -	
Insurance	\$ -	\$ -	\$ -	
Board Expenses	\$ -	\$ -	\$ -	
9. Software	\$ -	\$ -	\$ -	
10. Marketing/Communications	\$ -	\$ -	\$ -	
11. Staff Education and Training	\$ 5,317.00	\$ -	\$ 5,317.00	
12. Subcontracts/Agreements	\$ 8,045.00	\$ -	\$ 8,045.00	
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	
	\$ -	\$ 11,142.51	\$ 11,142.51	Indirect As A Percent of Direct (10%)
	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	
TOTAL	\$ 111,357.49	\$ 11,142.51	\$ 122,500.00	

Indirect As A Percent of Direct

10.0%

Exhibit B-1 - Budget

Contractor Initials: cb

Date: 4/2/15

Exhibit B-1 Amendment #1 Budget Form

New Hampshire Department of Health and Human Services

Bidder/Contractor Name: Trustees of Dartmouth College

Budget Request for: Injury Prevention Services
(Name of RFP)

Budget Period: SFY 2017 (July 1, 2016 - June 30, 2017)

Line Item	Direct Incremental	Indirect Fixed	Total	Allocation Method for Indirect/Fixed Cost
1. Total Salary/Wages	\$ 66,791.74	\$ -	\$ 66,791.74	
2. Employee Benefits	\$ 22,709.19	\$ -	\$ 22,709.19	
3. Consultants	\$ 3,050.00	\$ -	\$ 3,050.00	
4. Equipment:	\$ -	\$ -	\$ -	
Rental	\$ -	\$ -	\$ -	
Repair and Maintenance	\$ -	\$ -	\$ -	
Purchase/Depreciation	\$ -	\$ -	\$ -	
5. Supplies:	\$ -	\$ -	\$ -	
Educational	\$ -	\$ -	\$ -	
Safety	\$ 1,200.00	\$ -	\$ 1,200.00	
Pharmacy	\$ -	\$ -	\$ -	
Medical	\$ -	\$ -	\$ -	
Office	\$ 800.00	\$ -	\$ 800.00	
6. Travel	\$ 3,742.00	\$ -	\$ 3,742.00	
7. Occupancy	\$ -	\$ -	\$ -	
8. Current Expenses	\$ -	\$ -	\$ -	
Telephone	\$ 400.00	\$ -	\$ 400.00	
Postage	\$ -	\$ -	\$ -	
Subscriptions	\$ -	\$ -	\$ -	
Audit and Legal	\$ -	\$ -	\$ -	
Insurance	\$ -	\$ -	\$ -	
Board Expenses	\$ -	\$ -	\$ -	
9. Software	\$ -	\$ -	\$ -	
10. Marketing/Communications	\$ -	\$ -	\$ -	
11. Staff Education and Training	\$ 3,475.00	\$ -	\$ 3,475.00	
12. Subcontracts/Agreements	\$ 9,195.00	\$ -	\$ 9,195.00	
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	
	\$ -	\$ 11,137.07	\$ 11,137.07	Indirect As A Percent of Direct (10%)
	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	
TOTAL	\$ 111,362.93	\$ 11,137.07	\$ 122,500.00	

Indirect As A Percent of Direct

10.0%

Exhibit B-1 - Budget

Contractor Initials: cb

Date: 4/2/15



SPECIAL PROVISIONS

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

1. **Compliance with Federal and State Laws:** If the Contractor is permitted to determine the eligibility of individuals such eligibility determination shall be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.
2. **Time and Manner of Determination:** Eligibility determinations shall be made on forms provided by the Department for that purpose and shall be made and remade at such times as are prescribed by the Department.
3. **Documentation:** In addition to the determination forms required by the Department, the Contractor shall maintain a data file on each recipient of services hereunder, which file shall include all information necessary to support an eligibility determination and such other information as the Department requests. The Contractor shall furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.
4. **Fair Hearings:** The Contractor understands that all applicants for services hereunder, as well as individuals declared ineligible have a right to a fair hearing regarding that determination. The Contractor hereby covenants and agrees that all applicants for services shall be permitted to fill out an application form and that each applicant or re-applicant shall be informed of his/her right to a fair hearing in accordance with Department regulations.
5. **Gratuities or Kickbacks:** The Contractor agrees that it is a breach of this Contract to accept or make a payment, gratuity or offer of employment on behalf of the Contractor, any Sub-Contractor or the State in order to influence the performance of the Scope of Work detailed in Exhibit A of this Contract. The State may terminate this Contract and any sub-contract or sub-agreement if it is determined that payments, gratuities or offers of employment of any kind were offered or received by any officials, officers, employees or agents of the Contractor or Sub-Contractor.
6. **Retroactive Payments:** Notwithstanding anything to the contrary contained in the Contract or in any other document, contract or understanding, it is expressly understood and agreed by the parties hereto, that no payments will be made hereunder to reimburse the Contractor for costs incurred for any purpose or for any services provided to any individual prior to the Effective Date of the Contract and no payments shall be made for expenses incurred by the Contractor for any services provided prior to the date on which the individual applies for services or (except as otherwise provided by the federal regulations) prior to a determination that the individual is eligible for such services.
7. **Conditions of Purchase:** Notwithstanding anything to the contrary contained in the Contract, nothing herein contained shall be deemed to obligate or require the Department to purchase services hereunder at a rate which reimburses the Contractor in excess of the Contractors costs, at a rate which exceeds the amounts reasonable and necessary to assure the quality of such service, or at a rate which exceeds the rate charged by the Contractor to ineligible individuals or other third party funders for such service. If at any time during the term of this Contract or after receipt of the Final Expenditure Report hereunder, the Department shall determine that the Contractor has used payments hereunder to reimburse items of expense other than such costs, or has received payment in excess of such costs or in excess of such rates charged by the Contractor to ineligible individuals or other third party funders, the Department may elect to:
 - 7.1. Renegotiate the rates for payment hereunder, in which event new rates shall be established;
 - 7.2. Deduct from any future payment to the Contractor the amount of any prior reimbursement in excess of costs;

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4/2/15



- 7.3. Demand repayment of the excess payment by the Contractor in which event failure to make such repayment shall constitute an Event of Default hereunder. When the Contractor is permitted to determine the eligibility of individuals for services, the Contractor agrees to reimburse the Department for all funds paid by the Department to the Contractor for services provided to any individual who is found by the Department to be ineligible for such services at any time during the period of retention of records established herein.

RECORDS: MAINTENANCE, RETENTION, AUDIT, DISCLOSURE AND CONFIDENTIALITY:

8. **Maintenance of Records:** In addition to the eligibility records specified above, the Contractor covenants and agrees to maintain the following records during the Contract Period:
- 8.1. Fiscal Records: books, records, documents and other data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor during the Contract Period, said records to be maintained in accordance with accounting procedures and practices which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
- 8.2. Statistical Records: Statistical, enrollment, attendance or visit records for each recipient of services during the Contract Period, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
- 8.3. Medical Records: Where appropriate and as prescribed by the Department regulations, the Contractor shall retain medical records on each patient/recipient of services.
9. **Audit:** Contractor shall submit an annual audit to the Department within 60 days after the close of the agency fiscal year. It is recommended that the report be prepared in accordance with the provision of Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non Profit Organizations" and the provisions of Standards for Audit of Governmental Organizations, Programs, Activities and Functions, issued by the US General Accounting Office (GAO standards) as they pertain to financial compliance audits.
- 9.1. Audit and Review: During the term of this Contract and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Contract for purposes of audit, examination, excerpts and transcripts.
- 9.2. Audit Liabilities: In addition to and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department, all payments made under the Contract to which exception has been taken or which have been disallowed because of such an exception.
10. **Confidentiality of Records:** All information, reports, and records maintained hereunder or collected in connection with the performance of the services and the Contract shall be confidential and shall not be disclosed by the Contractor, provided however, that pursuant to state laws and the regulations of the Department regarding the use and disclosure of such information, disclosure may be made to public officials requiring such information in connection with their official duties and for purposes directly connected to the administration of the services and the Contract; and provided further, that the use or disclosure by any party of any information concerning a recipient for any purpose not directly connected with the administration of the Department or the Contractor's responsibilities with respect to purchased services hereunder is prohibited except on written consent of the recipient, his attorney or guardian.



Notwithstanding anything to the contrary contained herein the covenants and conditions contained in the Paragraph shall survive the termination of the Contract for any reason whatsoever.

11. **Reports:** Fiscal and Statistical: The Contractor agrees to submit the following reports at the following times if requested by the Department.
 - 11.1. Interim Financial Reports: Written interim financial reports containing a detailed description of all costs and non-allowable expenses incurred by the Contractor to the date of the report and containing such other information as shall be deemed satisfactory by the Department to justify the rate of payment hereunder. Such Financial Reports shall be submitted on the form designated by the Department or deemed satisfactory by the Department.
 - 11.2. Final Report: A final report shall be submitted within thirty (30) days after the end of the term of this Contract. The Final Report shall be in a form satisfactory to the Department and shall contain a summary statement of progress toward goals and objectives stated in the Proposal and other information required by the Department.
12. **Completion of Services:** Disallowance of Costs: Upon the purchase by the Department of the maximum number of units provided for in the Contract and upon payment of the price limitation hereunder, the Contract and all the obligations of the parties hereunder (except such obligations as, by the terms of the Contract are to be performed after the end of the term of this Contract and/or survive the termination of the Contract) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.
13. **Credits:** All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Contract shall include the following statement:
 - 13.1. The preparation of this (report, document etc.) was financed under a Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services.
14. **Prior Approval and Copyright Ownership:** All materials (written, video, audio) produced or purchased under the contract shall have prior approval from DHHS before printing, production, distribution or use. The DHHS will retain copyright ownership for any and all original materials produced, including, but not limited to, brochures, resource directories, protocols or guidelines, posters, or reports. Contractor shall not reproduce any materials produced under the contract without prior written approval from DHHS.
15. **Operation of Facilities: Compliance with Laws and Regulations:** In the operation of any facilities for providing services, the Contractor shall comply with all laws, orders and regulations of federal, state, county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which shall impose an order or duty upon the contractor with respect to the operation of the facility or the provision of the services at such facility. If any governmental license or permit shall be required for the operation of the said facility or the performance of the said services, the Contractor will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Contract the facilities shall comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and shall be in conformance with local building and zoning codes, by-laws and regulations.
16. **Equal Employment Opportunity Plan (EEOP):** The Contractor will provide an Equal Employment Opportunity Plan (EEOP) to the Office for Civil Rights, Office of Justice Programs (OCR), if it has received a single award of \$500,000 or more. If the recipient receives \$25,000 or more and has 50 or

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more employees, it will maintain a current EEOP on file and submit an EEOP Certification Form to the OCR, certifying that its EEOP is on file. For recipients receiving less than \$25,000, or public grantees with fewer than 50 employees, regardless of the amount of the award, the recipient will provide an EEOP Certification Form to the OCR certifying it is not required to submit or maintain an EEOP. Non-profit organizations, Indian Tribes, and medical and educational institutions are exempt from the EEOP requirement, but are required to submit a certification form to the OCR to claim the exemption. EEOP Certification Forms are available at: <http://www.ojp.usdoj/about/ocr/pdfs/cert.pdf>.

17. **Limited English Proficiency (LEP):** As clarified by Executive Order 13166, Improving Access to Services for persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination on the basis of limited English proficiency (LEP). To ensure compliance with the Omnibus Crime Control and Safe Streets Act of 1968 and Title VI of the Civil Rights Act of 1964, Contractors must take reasonable steps to ensure that LEP persons have meaningful access to its programs.
18. **Pilot Program for Enhancement of Contractor Employee Whistleblower Protections:** The following shall apply to all contracts that exceed the Simplified Acquisition Threshold as defined in 48 CFR 2.101 (currently, \$150,000)

CONTRACTOR EMPLOYEE WHISTLEBLOWER RIGHTS AND REQUIREMENT TO INFORM EMPLOYEES OF
WHISTLEBLOWER RIGHTS (SEP 2013)

(a) This contract and employees working on this contract will be subject to the whistleblower rights and remedies in the pilot program on Contractor employee whistleblower protections established at 41 U.S.C. 4712 by section 828 of the National Defense Authorization Act for Fiscal Year 2013 (Pub. L. 112-239) and FAR 3.908.

(b) The Contractor shall inform its employees in writing, in the predominant language of the workforce, of employee whistleblower rights and protections under 41 U.S.C. 4712, as described in section 3.908 of the Federal Acquisition Regulation.

(c) The Contractor shall insert the substance of this clause, including this paragraph (c), in all subcontracts over the simplified acquisition threshold.

19. **Subcontractors:** DHHS recognizes that the Contractor may choose to use subcontractors with greater expertise to perform certain health care services or functions for efficiency or convenience, but the Contractor shall retain the responsibility and accountability for the function(s). Prior to subcontracting, the Contractor shall evaluate the subcontractor's ability to perform the delegated function(s). This is accomplished through a written agreement that specifies activities and reporting responsibilities of the subcontractor and provides for revoking the delegation or imposing sanctions if the subcontractor's performance is not adequate. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions.
When the Contractor delegates a function to a subcontractor, the Contractor shall do the following:
 - 19.1. Evaluate the prospective subcontractor's ability to perform the activities, before delegating the function
 - 19.2. Have a written agreement with the subcontractor that specifies activities and reporting responsibilities and how sanctions/revocation will be managed if the subcontractor's performance is not adequate
 - 19.3. Monitor the subcontractor's performance on an ongoing basis



- 19.4. Provide to DHHS an annual schedule identifying all subcontractors, delegated functions and responsibilities, and when the subcontractor's performance will be reviewed
- 19.5. DHHS shall, at its discretion, review and approve all subcontracts.

If the Contractor identifies deficiencies or areas for improvement are identified, the Contractor shall take corrective action.

DEFINITIONS

As used in the Contract, the following terms shall have the following meanings:

COSTS: Shall mean those direct and indirect items of expense determined by the Department to be allowable and reimbursable in accordance with cost and accounting principles established in accordance with state and federal laws, regulations, rules and orders.

DEPARTMENT: NH Department of Health and Human Services.

FINANCIAL MANAGEMENT GUIDELINES: Shall mean that section of the Contractor Manual which is entitled "Financial Management Guidelines" and which contains the regulations governing the financial activities of contractor agencies which have contracted with the State of NH to receive funds.

PROPOSAL: If applicable, shall mean the document submitted by the Contractor on a form or forms required by the Department and containing a description of the Services to be provided to eligible individuals by the Contractor in accordance with the terms and conditions of the Contract and setting forth the total cost and sources of revenue for each service to be provided under the Contract.

UNIT: For each service that the Contractor is to provide to eligible individuals hereunder, shall mean that period of time or that specified activity determined by the Department and specified in Exhibit B of the Contract.

FEDERAL/STATE LAW: Wherever federal or state laws, regulations, rules, orders, and policies, etc. are referred to in the Contract, the said reference shall be deemed to mean all such laws, regulations, etc. as they may be amended or revised from the time to time.

CONTRACTOR MANUAL: Shall mean that document prepared by the NH Department of Administrative Services containing a compilation of all regulations promulgated pursuant to the New Hampshire Administrative Procedures Act. NH RSA Ch 541-A, for the purpose of implementing State of NH and federal regulations promulgated thereunder.

SUPPLANTING OTHER FEDERAL FUNDS: The Contractor guarantees that funds provided under this Contract will not supplant any existing federal funds available for these services.

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Exhibit C-1

REVISIONS TO GENERAL PROVISIONS

1. Subparagraph 4 of the General Provisions of this contract, Conditional Nature of Agreement, is replaced as follows:
 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, in whole or in part, under this Agreement are contingent upon continued appropriation or availability of funds, including any subsequent changes to the appropriation or availability 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 of Services provided in Exhibit A, Scope of Services, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of appropriated or available funds. In the event of a reduction, termination or modification of appropriated or available funds, the State shall have the right to withhold payment until such funds become available, if ever. The State shall have the right to reduce, terminate or modify services under this Agreement immediately upon giving the Contractor notice of such reduction, termination or modification. The State shall not be required to transfer funds from any other source or account into the Account(s) identified in block 1.6 of the General Provisions, Account Number, or any other account, in the event funds are reduced or unavailable.
2. Subparagraph 10 of the General Provisions of this contract, Termination, is amended by adding the following language:
 - 10.1 The State may terminate the Agreement at any time for any reason, at the sole discretion of the State, 30 days after giving the Contractor written notice that the State is exercising its option to terminate the Agreement.
 - 10.2 In the event of early termination, 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, including but not limited to, identifying the present and future needs of clients receiving services under the Agreement and establishes a process to meet those needs.
 - 10.3 The Contractor shall fully cooperate with the State and shall promptly provide detailed information to support the Transition Plan including, but not limited to, any information or data requested by the State related to the termination of the Agreement and Transition Plan and shall provide ongoing communication and revisions of the Transition Plan to the State as requested.
 - 10.4 In the event that services under the Agreement, including but not limited to clients receiving services under the Agreement are transitioned to having services delivered by another entity including contracted providers or the State, the Contractor shall provide a process for uninterrupted delivery of services in the Transition Plan.
 - 10.5 The Contractor shall establish a method of notifying clients and other affected individuals about the transition. The Contractor shall include the proposed communications in its Transition Plan submitted to the State as described above.
3. Extension:

This agreement has the option for a potential extension of up to two (2) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties and approval of the Governor and Council.



**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND
WHISTLEBLOWER PROTECTIONS**

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

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

- the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
- the Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
- the Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
- the Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
- the Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
- the Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
- the Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
- 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
- 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment.

Exhibit G- Amendment #1

Contractor Initials

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Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections

New Hampshire Department of Health and Human Services
Exhibit G – Amendment #1



In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

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

1. By signing and submitting this proposal (contract) the Contractor agrees to comply with the provisions indicated above.

Contractor Name: Trustees of Dartmouth College

4/2/15
Date

Christine Bothe
Name:
Title: **Christine Bothe**
Associate Director
Office of Sponsored Projects

Exhibit G- Amendment #1

Contractor Initials cb

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections

Date 4/2/15

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 our records show that a special corporate charter was granted to the
TRUSTEES OF DARTMOUTH COLLEGE by the British Crown on December 13, 1769.
I further certify that no fees are required to be paid to this office by this corporation.



IN TESTIMONY WHEREOF, I hereto
set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 20th day of April, A.D. 2015

A handwritten signature in cursive script, reading "William M. Gardner".

William M. Gardner
Secretary of State



BOARD OF TRUSTEES

CERTIFICATE

I, Marcia J. Kelly, hereby certify that I am Assistant Clerk of Trustees of Dartmouth College, a corporation created by Royal Charter and existing under the laws of the State of New Hampshire; that as Assistant Clerk I have custody of the records of meetings of the Board of Trustees of said corporation; and that at a meeting of said Board duly called and held on the 9th day of April, 2011 at which a quorum was present and acting throughout, the following vote was adopted:

VOTED: To approve the Signature and Requisition Authority Policy, effective July 1, 2011 or such earlier date as the Executive Vice President/Chief Financial Officer shall determine. The provisions of the Signature and Requisition Authority Policy shall take precedence over any previous inconsistent vote of the Board of Trustees.

I further certify that said Board voted to adopt amendments to the Signature and Requisition Authority Policy on March 3, 2012 (effective January 1, 2012), September 22, 2013, January 2, 2014, March 8, 2014, and November 8, 2014. The document is available on Dartmouth website at: <http://www.dartmouth.edu/~control/policies/signature-authority.html>.

I further certify that said vote remains in full force and effect as of the date hereof and is not contrary to any provision of the Charter of said corporation.

I further certify that attached hereto is a true and correct copy of the Introduction and the Sponsored Activities Administration and Intellectual Property Transactions section (Appendix G) of the said Signature and Requisition Authority Policy.

I further certify that the following persons were appointed to the positions opposite their respective names and continue to serve in said positions as of the dates shown:

Jill Mortali	Director, Office of Sponsored Projects	September 15, 2008
Martin N. Wybourne	Vice Provost for Research	July 1, 2004
Christine Bothe	Associate Director, Office of Sponsored Projects	December 1, 2011
Aarron Clough	Assistant Director, Office of Sponsored Projects	January 1, 2013
Heather A. Arnold	Assistant Director, Office of Sponsored Projects	December 1, 2011

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the corporation this

2nd day of April, 2015.

Heather Arnold

HEATHER A. ARNOLD
Notary Public - New Hampshire
My Commission Expires August 10, 2016

Marcia J. Kelly

Marcia J. Kelly, Assistant Clerk
Trustees of Dartmouth College

Appendix G: Sponsored Activities Administration and Intellectual Property Transactions

Grants (including sub-grants) for external support for research (applications and agreements)	<u>Over \$5,000,000</u> Director, OSP, or Vice Provost for Research <u>Up to \$5,000,000</u> Director, Associate Director, or Assistant Director, OSP <u>Up to \$2,000,000</u> Director, Associate Director, Assistant Director, Senior Grants Officer, or Grants Officer, OSP
Contracts (including sub-contracts) for external support for research (applications and agreements)	<u>Over \$1,000,000</u> Director, OSP, or Vice Provost for Research <u>Up to \$1,000,000</u> Director or Associate Director, OSP <u>Up to \$500,000</u> Director, Associate Director, Assistant Director, or Senior Grants Officer, OSP
Agreements with federal agencies for reimbursement of facilities and administrative costs	• Director, OSP, or Vice Provost for Research; and • EVP/CFO or VPF jointly
Purchases of goods and services with grant or contract funds <i>Titles (e.g., "COO," "Director of Budget & Fiscal Affairs") refer to the designated position in the school or department that is the recipient of the grant or contract as recorded in the Office of Sponsored Projects.</i> <i>When a grant or contract has more than one PI, each PI is authorized to exercise the authority under this Policy with respect to the portion of the project for which he or she is responsible.</i>	In addition to the delegations set forth below, authorized staff members, and research team members designated in writing by the PI, may make purchases through any procurement mechanism up to the dollar amount permitted under the Procurement Card System, or such lower dollar amount as may be set by the PI. <u>Up to \$5,000</u> PI, COO, Director of Budget & Fiscal Affairs, Laboratory Manager, Grant Manager, or lab members designated by the PI <u>Up to \$25,000</u> • PI, COO, Director of Budget & Fiscal Affairs, Laboratory Manager, or Grant Manager; and • OSP <u>Up to \$100,000</u> • PI; or • COO or Director of Budget & Fiscal Affairs with

	permission of PI (PI and COO, jointly, may delegate authority up to \$100,000 in writing to other staff members); -and- - OSP <u>Up to \$250,000</u> - PI; and - COO or Director of Budget and Fiscal Affairs, jointly; -and- - OSP <u>Over \$250,000</u> - PI and Dean or Dean's designee, jointly; and - OSP <u>Additional Approvals:</u> - Approval by the General Counsel or Associate General Counsel is also required for transactions over \$500,000
Agreements relating to the transfer of materials used in scientific research	Director or Assistant Director, Technology Transfer Office; in their absence, Director or Associate Director, OSP
Agreements for licenses and options of inventions/patents owned by the College pursuant to the College's Patent Policy	Director, Technology Transfer Office (in accordance with the College Patent Policy)
Agreements for licenses and options of works of authorship/copyrights owned by the College pursuant to the College's Copyright Policy	Dean of Libraries with respect to works administered by the Libraries Director, Technology Transfer Office with respect to software General Counsel or Associate General Counsel with respect to all other works * All in accordance with the College Copyright Policy *
Authority to execute documents pertaining to the registration and protection of intellectual property, including but not limited to powers of attorney, assignments, small entity forms and certifications required by the United States Patent and Trademark Office of patent authorities of foreign	Director, Technology Transfer Office

countries	
Authority to sign confidentiality and non-disclosure agreements in connection with the licensing (outgoing and incoming) and marketing of intellectual property	Director or Assistant Director, Technology Transfer Office
Engagement of attorneys to represent the College in connection with the evaluation of inventions and the filing and prosecution of patents	Director, Technology Transfer Office, in consultation with the Office of the General Counsel
State and federal trademark registrations; licenses for the use of College-owned trademarks	General Counsel or Trademark Administrator

Appendix H: Staff Hiring

All staff appointments (including the appointment of faculty to administrative positions) must comply with applicable Dartmouth College human resources policies and procedures including availability of funding, approval of position description and salary level by the Office of Human Resources, and certification by the hiring officer through the Dartmouth Online Recruit and Review system (DORR) that the appropriate recruitment and due diligence procedures have been followed. (Faculty appointments are subject to applicable College policies and the rules and procedures of each Faculty.)

SEIU and IATSE bargaining unit positions and Non-Union Service positions	Dean, Vice President or Chief Operating Officer of Division, or his or her written designee
Positions at levels AAT, DRM, PDL or DDL	Dean, Vice President or Chief Operating Officer of Division
Positions at level IL (other than President, Provost, EVP/CFO, Dean or Vice President)	President, Provost or EVP/CFO
Provost, EVP/CFO, Dean or Vice President	President
Teaching and Service Contracts in Foreign Countries for Off-Campus Programs	Executive Director of Off-Campus Programs

Appendix I: Procurement Services Department Authority

Based upon the submission of requisitions approved by authorized signers under this Policy, Procurement Services Department personnel are authorized to issue purchase orders as follows:

Up to \$5,000	e-Business Supply Chain Analyst
Up to \$10,000	Administrative Assistant
Up to \$100,000	Procurement Specialist III, Supplier / Compliance Manager or Stockroom Manager
Up to \$250,000	Contract Manager
Up to \$3,000,000	Sourcing Manager
Up to \$5,000,000	Director of Procurement
Above \$5,000,000	EVP/CFO or VPF



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
03/11/15

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 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 Marsh USA Inc. 1717 Arch Street Philadelphia, PA 19103-2797 J09254-DART-CASPR-14-15	CONTACT NAME:	
	PHONE (A/C, No, Ext): FAX (A/C, No):	
INSURED THE TRUSTEES OF DARTMOUTH COLLEGE ATTN: CATHERINE LARK 53 S. MAIN STREET, SUITE 212 HANOVER, NH 03755	E-MAIL ADDRESS:	
	INSURER(S) AFFORDING COVERAGE	
	INSURER A: Pinnacle Consortium of Higher Ed VT RRRG	
	INSURER B: Zurich American Insurance Company	
	INSURER C: N/A	
	INSURER D:	
	INSURER E:	
INSURER F:		

COVERAGES

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 INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	GENERAL LIABILITY			PCHE2014-03	07/01/2014	07/01/2015	EACH OCCURRENCE \$ 2,000,000
	☒ COMMERCIAL GENERAL LIABILITY						DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 2,000,000
	☐ CLAIMS-MADE ☒ OCCUR						MED EXP (Any one person) \$ 5,000
							PERSONAL & ADV INJURY \$ 2,000,000
							GENERAL AGGREGATE \$ 5,000,000
							PRODUCTS - COMPROP AGG \$ 2,000,000
	GENTL AGGREGATE LIMIT APPLIES PER:						
	☒ POLICY ☐ PROJECT ☐ LOC						
B	AUTOMOBILE LIABILITY			BAP 9267272-04	07/01/2014	07/01/2015	COMBINED SINGLE LIMIT (Ea accident) \$ 2,000,000
	☒ ANY AUTO			SELF-INSURED FOR			BODILY INJURY (Per person) \$
	☐ ALL OWNED AUTOS			PHYSICAL DAMAGE			BODILY INJURY (Per accident) \$
	☐ HIRED AUTOS						PROPERTY DAMAGE (Per accident) \$
	UMBRELLA LIAB						EACH OCCURRENCE \$
	EXCESS LIAB						AGGREGATE \$
	DED						
	RETENTION \$						
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						WC STATUTORY LIMITS
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/ MEMBER EXCLUDED? (Mandatory in NH)						OTHER
	If yes, describe under DESCRIPTION OF OPERATIONS below		N/A				E.L. EACH ACCIDENT \$
							E.L. DISEASE - EA EMPLOYEE \$
							E.L. DISEASE - POLICY LIMIT \$

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

CERTIFICATE HOLDER

The State of New Hampshire
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301

CANCELLATION

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

AUTHORIZED REPRESENTATIVE
of Marsh USA Inc.

Manashi Mukherjee

Manashi Mukherjee

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7/1/2015

DATE (MM/DD/YYYY)

7/14/2014

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.

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PRODUCER Lockton Companies 8110 E. Union Avenue Suite 700 Denver CO 80237 (303) 414-6000	CONTACT NAME:	
	PHONE (A/C, No, Ext):	FAX (A/C, No):
INSURED 1316233 Dartmouth College 53 South Main Street, Suite 212 Hanover NH 03755	E-MAIL ADDRESS:	
	INSURER(S) AFFORDING COVERAGE	
	INSURER A : American Casualty Company of Reading, PA	
	INSURER B : Midwest Employers Casualty Company	
	INSURER C : Transportation Insurance Company	
	INSURER D :	
INSURER E :		
INSURER F :		

COVERAGES DARCO02

CERTIFICATE NUMBER: 13029297

REVISION NUMBER: XXXXXXXX

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
	COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☐ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PROJECT ☐ LOC ☐ OTHER			NOT APPLICABLE			EACH OCCURRENCE \$ XXXXXXXX DAMAGE TO RENTED PREMISES (Ea occurrence) \$ XXXXXXXX MED EXP (Any one person) \$ XXXXXXXX PERSONAL & ADV INJURY \$ XXXXXXXX GENERAL AGGREGATE \$ XXXXXXXX PRODUCTS - COMP/OP AGG \$ XXXXXXXX \$
	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ ALL OWNED AUTOS ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ☐ NON-OWNED AUTOS			NOT APPLICABLE			COMBINED SINGLE LIMIT (Ea accident) \$ XXXXXXXX BODILY INJURY (Per person) \$ XXXXXXXX BODILY INJURY (Per accident) \$ XXXXXXXX PROPERTY DAMAGE (Per accident) \$ XXXXXXXX \$
	UMBRELLA LIAB ☐ OCCUR EXCESS LIAB ☐ CLAIMS-MADE DED ☐ RETENTION \$			NOT APPLICABLE			EACH OCCURRENCE \$ XXXXXXXX AGGREGATE \$ XXXXXXXX \$
A C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N ☒ N	N/A	2099375438 (AOS) 2099375472 (CA)	7/1/2014 7/1/2014	7/1/2015 7/1/2015	☒ PER STATUTE ☐ OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
B	Excess Work Comp	N	N	EWC008364	7/1/2014	7/1/2015	WC - Statutory; EL Limit \$1,000,000

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

CERTIFICATE HOLDER

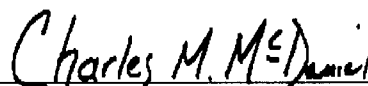
CANCELLATION

13029297

For Information Only

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





Dartmouth College

Office of Sponsored Projects
11 Rope Ferry Road #6210
Hanover, NH 03755-1404

TELEPHONE: (603) 646-3007
FAX: (603) 646-3670
EMAIL: sponsored.projects@dartmouth.edu

Dartmouth College Mission

Dartmouth College educates the most promising students and prepares them for a lifetime of learning and of responsible leadership, through a faculty dedicated to teaching and the creation of knowledge.

Since its founding in 1769 to educate Native students, English youth, and others, Dartmouth has provided an intimate and inspirational setting where talented faculty, students, and staff - diverse in background but united in purpose - contribute to the strength of an exciting academic community that cuts easily across disciplines.

Dartmouth is committed to providing the best undergraduate liberal arts experience and to providing outstanding graduate programs in the Geisel School of Medicine (founded 1797), the Thayer School of Engineering (1867), the Tuck School of Business (1900), and the graduate programs in the Arts and Sciences. Together they constitute an exceptional and rich learning environment. Dartmouth faculty and student research contributes substantially to the expansion of human understanding.

The College provides a comprehensive out-of-classroom experience, including service opportunities, engagement in the arts, and competitive athletic, recreational, and outdoor programs. Pioneering programs in computation and international education are hallmarks of the College. Dartmouth graduates are marked by an understanding of the importance of teamwork, a capacity for leadership, and their keen enjoyment of a vibrant community. Their loyalty to Dartmouth and to each other is legendary and is a sustaining quality of the College.

Dartmouth College

**Report on Federal Awards in Accordance
with OMB Circular A-133**

June 30, 2014

EIN #020222111

Dartmouth College
Report on Federal Awards in Accordance with OMB Circular A-133
Index
June 30, 2014

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Independent Auditor's Report

To the Board of Trustees of Dartmouth College:

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Dartmouth College (the "College"), which comprise the consolidated statement of financial position as of June 30, 2014 and the related consolidated statements of activities, operating expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the College's preparation and fair presentation of the consolidated 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 College'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 consolidated 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 consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the College as of June 30, 2014, and the changes in its net assets, its operating expenses and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

The summarized consolidated financial statements of the College as of June 30, 2013 and for the year then ended were audited by other auditors whose report, dated October 21, 2013, expressed an unmodified opinion on those statements.

Other Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 20, 2014 on our consideration of the College's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control over financial reporting and compliance.

PricewaterhouseCoopers LLP

Boston, Massachusetts
October 20, 2014

Dartmouth College

Statement of Financial Position

As of June 30, 2014, with comparative information as of June 30, 2013
(in thousands)

	2014	2013
Assets		
Cash and cash equivalents	\$ 200,750	\$ 240,195
Receivables and other assets, net	151,986	153,764
Investment related receivables	14,681	25,242
Pledges receivable, net	97,258	94,711
Investments	5,547,788	4,724,245
Land, buildings, equipment, and construction in progress, net	955,531	944,327
Total assets	\$ 6,967,994	\$ 6,182,484
Liabilities		
Accounts payable and other liabilities	\$ 72,532	\$ 67,985
Investment related payables	22,366	44,911
Deferred revenues and deposits	40,741	41,147
Liability for split-interest agreements	51,876	41,504
Pension and other employment related obligations	390,390	272,450
Bonds, mortgages, and notes payable, net	1,113,333	1,126,787
Interest rate swap liabilities, at fair value	141,219	133,222
Conditional asset retirement obligations	23,144	22,456
Government advances for student loans	20,443	20,332
Total liabilities	1,876,044	1,770,794
Net Assets		
Unrestricted	1,349,963	1,258,727
Temporarily restricted	2,561,992	2,101,508
Permanently restricted	1,179,995	1,051,455
Total net assets	5,091,950	4,411,690
Total liabilities and net assets	\$ 6,967,994	\$ 6,182,484

See accompanying notes to the financial statements.

Dartmouth College

Statement of Activities

For the year ended June 30, 2014, with summarized financial information for the year ended June 30, 2013

(in thousands)

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	
				2014	2013
Endowment Activities					
Gifts	\$ 53	\$ 7,779	\$ 135,624	\$ 143,456	\$ 28,047
Net investment return	183,022	592,836	1,595	777,453	404,762
Distributed for spending	(43,940)	(144,606)	-	(188,546)	(185,478)
Other changes	1,465	(1,373)	2,270	2,362	2,529
Amounts transferred (to) from other funds, net	1,456	(2,073)	515	(102)	(2,648)
Change in net assets from endowment activities	142,056	452,563	140,004	734,623	247,212
Operating Activities					
Revenues					
Tuition and fees	320,224	-	-	320,224	304,808
Student scholarships	(128,398)	-	-	(128,398)	(124,223)
Net tuition and fees	191,826	-	-	191,826	180,585
Sponsored research grants and contracts	177,539	-	-	177,539	181,517
Dartmouth College Fund and other gifts	76,767	8,817	-	85,584	90,332
Distributed endowment investment return	180,591	6,452	-	187,043	183,816
Other operating income	152,556	-	-	152,556	131,745
Auxiliaries	72,195	-	-	72,195	65,496
Net assets released from restrictions	20,948	(20,948)	-	-	-
Total revenues	872,422	(5,679)	-	866,743	833,491
Expenses					
Academic and student programs	544,984	-	-	544,984	534,885
Sponsored programs	127,308	-	-	127,308	128,000
General institutional services	97,159	-	-	97,159	92,528
Auxiliaries	83,659	-	-	83,659	79,860
Total expenses	853,110	-	-	853,110	835,273
Change in net assets from operating activities	19,312	(5,679)	-	13,633	(1,782)
Non-operating Activities					
Gifts	-	27,189	544	27,733	37,444
Other non-operating changes, net	30,222	302	-	30,524	30,430
Distributed endowment investment return	235	1,268	-	1,503	1,662
Increase/decrease in outstanding pledges	-	11,778	(9,231)	2,547	(48,065)
Pension and postretirement benefit related changes other than net periodic benefit costs	(103,413)	-	-	(103,413)	63,258
Disposals and non-capitalized expenditures	(11,248)	(681)	-	(11,929)	(22,392)
Change in unrealized gain (loss) related to interest rate swap agreements	(7,997)	-	-	(7,997)	83,084
Net assets released from restrictions	9,372	(9,372)	-	-	-
Amounts transferred (to) from endowment, net	12,697	(12,595)	-	102	2,648
Net change in split-interest agreements	-	(4,289)	(2,777)	(7,066)	641
Change in net assets from non-operating activities	(70,132)	13,600	(11,464)	(67,996)	148,710
Change in net assets	91,236	460,484	128,540	680,260	394,140
Net Assets, beginning of year	1,258,727	2,101,508	1,051,455	4,411,690	4,017,550
Net Assets, end of year	\$ 1,349,963	\$ 2,561,992	\$ 1,179,995	\$ 5,091,950	\$ 4,411,690

See accompanying notes to the financial statements.

Dartmouth College

Statement of Operating Expenses

For the year ended June 30, 2014, with summarized financial information for the year ended June 30, 2013
(in thousands)

	Academic & Student Programs	Sponsored Programs	General Institutional Services				Total Expenses	
			Administrative Support	Operation & Maintenance	Development	Total	Auxiliaries	
							2014	2013
Salaries and wages	\$ 234,535	\$ 56,287	\$ 27,981	\$ 18,149	\$ 18,303	\$ 64,433	\$ 14,149	\$ 350,991
Employee benefits	80,450	15,735	9,273	6,015	6,066	21,354	4,689	124,583
Fellowships and student support	10,908	3,620	-	-	-	-	490	14,672
Materials, equipment, and supplies	34,517	9,040	7,786	2,052	1,712	11,550	16,860	72,102
Purchased services	44,905	39,550	6,792	1,986	6,772	15,500	9,517	110,248
Utilities, taxes, and occupancy	-	-	-	41,724	-	41,724	7,849	47,045
Depreciation	40,261	-	2,772	5,381	47	8,200	9,760	57,647
Lodging, travel, and similar costs	21,093	2,813	1,037	66	2,076	3,129	239	29,094
Interest and amortization	-	-	-	22,953	-	22,953	1,417	24,234
Other expenses	3,220	263	1,250	100	369	1,719	181	4,657
	470,089	127,308	56,891	98,426	35,245	190,562	65,151	835,273
Facilities operation & maintenance	74,895	-	4,935	(98,426)	88	(93,403)	18,508	-
Total expenses for FY14	\$ 544,984	\$ 127,308	\$ 61,826	\$ -	\$ 35,333	\$ 97,159	\$ 83,659	\$ 853,110
Total expenses for FY13	\$ 534,885	\$ 126,000	\$ 60,082	\$ -	\$ 32,446	\$ 92,528	\$ 79,860	\$ 835,273

See accompanying notes to the financial statements.

Statement of Cash Flows

For the year ended June 30, 2014, with comparative information for the year ended June 30, 2013
(in thousands)

	2014	2013
Cash flows from operating activities		
Total change in net assets	\$ 680,260	\$ 394,140
Adjustments to reconcile total change in net assets to net cash used by operating activities:		
Depreciation and amortization	58,557	57,984
Change in estimated value of interest rate swap agreements	7,997	(83,084)
Change in estimated pension and post-retirement benefit obligation	110,337	(49,872)
Change in split-interest liability	10,372	-
Change in pledges receivable, net	(2,547)	48,065
Other non-cash transactions	12,141	8,318
Contributions, investment income, and other changes restricted for long-term investment	(152,481)	(63,557)
Net realized and unrealized gains	(849,311)	(442,883)
Changes in operating assets and liabilities:		
Receivables and other assets, net	(5,861)	20,996
Accounts payable and other liabilities	3,347	(5,647)
Deferred revenues and deposits	(406)	3,026
Employment related obligations	7,603	6,342
Net cash used by operating activities	(119,992)	(106,172)
Cash flows from investing activities		
Student loans granted	(8,150)	(6,861)
Student loans repaid	14,389	15,362
Purchases of land, buildings, and equipment	(78,687)	(82,836)
Proceeds from the sale of land, buildings, and equipment	77	473
Net change in split-interest agreements	-	(201)
Net change in unsettled trades	(11,984)	(41,968)
Purchases of investments	(4,270,901)	(4,583,645)
Sales and maturities of investments	4,296,669	4,678,047
Net cash used by investing activities	(58,587)	(21,629)
Cash flows from financing activities		
Proceeds from issuance of debt	-	4,900
Repayment of debt	(13,458)	(6,993)
Change in investments held by bond trustees	-	151
Contributions, investment income, and other changes restricted for long-term investment in:		
Facilities	7,942	23,606
Endowment, life income, and similar funds	144,539	39,951
Changes in government advances for student loans	111	140
Net cash provided by financing activities	139,134	61,755
Net change in cash and cash equivalents	(39,445)	(66,046)
Cash and cash equivalents, beginning of year	240,195	306,241
Cash and cash equivalents, end of year	\$ 200,750	\$ 240,195
Supplemental disclosure of cash flow information		
Cash paid for interest	\$ 52,357	\$ 52,149
Accounts payable related building and equipment additions	\$ 1,888	\$ 382
Contributed securities received	\$ 29,633	\$ 44,900

See accompanying notes to the financial statements.

Dartmouth College
Notes to Financial Statements
For the years ended June 30, 2014 and 2013

A. Summary of Significant Accounting Policies

Description of Organization

Dartmouth College (Dartmouth) is a private, nonprofit, co-educational, nonsectarian institution of higher education with approximately 4,300 undergraduate and 2,100 graduate students. Established in 1769, Dartmouth includes the four-year undergraduate college, with graduate schools of business, engineering, and medicine, and several graduate programs in the Arts and Sciences.

Basis of Presentation

The accompanying consolidated financial statements have been prepared on the accrual basis. Dartmouth's financial statements include the accounts of its wholly owned subsidiaries and certain affiliated organizations over which it has financial control. The wholly owned subsidiaries and financially controlled entities include real estate corporations, which own real estate in the local area; the Dartmouth Education Loan Corporation (DELC), which provides scholarships and low-cost loans to Dartmouth students who are unable to finance their education through other sources; and various separately incorporated foundations, which support activities that enrich the experience of students and the community.

In accordance with U.S. generally accepted accounting principles (GAAP), net assets, revenues, gains, and losses are classified into three categories: unrestricted, temporarily restricted, or permanently restricted. Unrestricted net assets include all resources that are not subject to donor-imposed restrictions and therefore may be used for any purpose in furtherance of Dartmouth's mission. Under the authority of Dartmouth's management and Board of Trustees, in order to support Dartmouth's strategic initiatives, all or a portion of unrestricted net assets may be set aside in segregated Dartmouth-designated reserve accounts and earmarked for use in future years by specific departments, cost centers, or the professional schools, to cover program costs or contingencies. These Dartmouth-designated net assets include funds designated for operating initiatives, facilities, and long-term quasi-endowment. The purposes for which Dartmouth-designated net assets are earmarked may be changed under the authority of Dartmouth's management or Board of Trustees. The use of designated net assets is at the discretion of the responsible department. All expenses are recorded as a reduction of unrestricted net assets.

Temporarily restricted net assets carry donor-imposed restrictions on the expenditure or other use of contributed funds. Temporary restrictions may expire either because of the passage of time or because actions are taken to fulfill the restrictions. Temporarily restricted net assets include unexpended endowment return, unexpended restricted use gifts, term endowment funds, loan funds, certain uncollected pledges, and life income and similar funds. Donor-restricted resources intended for capital projects are released from their temporary restrictions and presented as unrestricted support when the related asset is placed in service. Temporarily restricted endowment distribution and donor-restricted gifts which are received, and either spent or deemed spent within the same fiscal year, are reported as unrestricted.

Permanently restricted net assets are those that are subject to donor-imposed restrictions which will never lapse, thus requiring that the net assets be retained permanently. Based upon a legal interpretation of New Hampshire State Law, Dartmouth has determined that appreciation on restricted endowment funds should be classified as temporarily restricted net assets until such time as the appreciation is appropriated by the Board of Trustees. Investment return from endowment activities that has been appropriated by Dartmouth's Board of Trustees is presented as an increase in operating or non-operating activities according to the unrestricted or temporarily restricted nature of the donor's intended use of the funds. In the case of quasi-endowment funds designated for long-term investment by Dartmouth, investment return that has been appropriated by Dartmouth's Board of Trustees is presented as an increase in unrestricted operating or non-operating activities, depending upon Dartmouth's intended use of the funds. Permanently restricted net assets consist of the original principal of endowment gifts, life income and similar funds, and certain pledges.

Comparative Financial Information

The 2014 financial statements are presented with certain prior-year comparative information summarized in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with Dartmouth's financial statements for the year ended June 30, 2013, from which the summarized information was derived.

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Notes to Financial Statements
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Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The most significant estimates in these financial statements are the fair value of investments, interest rate swap agreements and bonds payable (for disclosure only), pension and postretirement benefit obligations, conditional asset retirement obligations, liabilities for self-insured programs and split-interest agreements, and allowances for uncollectible accounts and pledges receivable. Actual results could differ materially from these estimates, particularly during periods of investment and/or interest rate volatility.

Statement of Activities

Operating activities presented in the Statement of Activities consist of revenues earned, endowment net investment return appropriated by Dartmouth's Board of Trustees, and expenses incurred in conducting Dartmouth's programs and services. Auxiliary enterprises, primarily the operation of residence halls, dining services, and recreational facilities, are included in operating activities. Expenses such as development, public affairs, and central services and administration are reported as general institutional services. Depreciation and facilities operations and maintenance expenses are allocated to functional classifications of expenses based on the square footage of each building. Interest expense is allocated to functional classifications of expenses based on the use of each building that has been debt financed.

Non-operating activities presented in the Statement of Activities consist of gifts, grants, investment income, other earnings, and endowment investment return appropriated by Dartmouth's Board of Trustees for loan programs and the construction, purchase or sale of capital assets, non-capitalizable construction in progress, net change in life income and similar split-interest agreements, the net change in pledges receivable, the net change in the estimated value of interest rate swap agreements, and postretirement benefit changes other than net periodic benefits costs.

Endowment activities presented in the Statement of Activities consist of gifts that are restricted by donors to invest in perpetuity, amounts designated by Dartmouth's management and Board of Trustees for long-term investment, the net investment return on these invested funds, and the annual distribution of an amount appropriated by Dartmouth's Board of Trustees to support operating and non-operating activities. Other endowment activities include increases in endowment net assets from certain matured split-interest agreements.

Endowment and non-operating activities also include transfers of net assets that occur when donors change the restrictions on certain gifts or when Dartmouth changes the designation of unrestricted funds.

Cash and Cash Equivalents

Cash and cash equivalents consist principally of U.S. treasury funds, money market accounts, certificates of deposit, commercial paper, and liquid short-term investments with maturities of 90 days or less at the date of acquisition. Cash and cash equivalents are carried at cost, which approximates fair value.

Tuition and Fees and Student Scholarships

Tuition and fees revenue is recognized in the fiscal year in which substantially all of the academic program occurs. Tuition and fees revenue from undergraduate enrollment represents approximately 66 percent of tuition and fees revenue. Student scholarships provided by Dartmouth are presented in the Statement of Activities as a reduction in tuition and fees revenue. In addition, Dartmouth acts as an agent for recipients of scholarships from other sponsors in the amounts of \$5,375,000 and \$5,822,000 for the years ended June 30, 2014 and 2013, respectively, which are not presented in the Statement of Activities.

Dartmouth admits students to its undergraduate program without regard to financial need. The financial aid program assists all students with demonstrated need, defined in accordance with a uniform formula, by providing a mix of scholarships, loans and/or employment designed to cover costs of attendance when combined with student and family contributions, based on ability to pay.

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Sponsored Research Grants and Contracts

Revenues from government and private sponsored research grants and contracts are recognized when the direct costs associated with the sponsored program are incurred. Revenue from the reimbursement of facilities and administrative costs incurred by Dartmouth on U.S. government grants and contracts is based upon negotiated predetermined cost rates through June 30, 2015. Dartmouth recovered facilities and administrative costs of approximately \$42,754,000 and \$44,241,000 during the years ended June 30, 2014 and 2013, respectively.

Taxes

Dartmouth is exempt from federal income taxes under Section 501(c)(3) of the U.S. Internal Revenue Code (the Code), except with regard to unrelated business income, which is taxed at corporate income tax rates. Dartmouth is also subject to state and local property tax on the value of dormitories and dining and kitchen facilities in excess of \$150,000, as well as on the value of its off-campus rental properties, commercial properties, and other real estate holdings to the extent they are not used or occupied for Dartmouth's tax exempt purposes. Certain Dartmouth real estate entities are exempt from federal income tax under Sections 501(c)(2) and 501(c)(25) of the Code. As of June 30, 2014, tax years ended June 30, 2011 through June 30, 2013 remain open and are subject to federal and state taxing authority examination. Dartmouth believes it has taken no significant uncertain tax positions.

Affiliation with Dartmouth-Hitchcock Medical Center

Dartmouth, through the Geisel School of Medicine (Geisel), is a member of the Dartmouth-Hitchcock Medical Center (DHMC), a confederation of health care organizations intended to coordinate medical education and health care delivery for the residents of New Hampshire and Vermont. DHMC is a nonprofit, tax-exempt corporation organized under New Hampshire State Law. The other members of DHMC are: (i) Mary Hitchcock Memorial Hospital (Hitchcock Hospital), (ii) Dartmouth-Hitchcock Clinic (Clinic), and (iii) Veterans Administration Medical Center of White River Junction, Vermont (VAMC). The staff of the Clinic serves as the primary resource for Geisel clinical faculty, with the Hitchcock Hospital and the VAMC acting as principal sites of clinical instruction for Geisel students. Each member of DHMC is a separately organized, governed, and operated institution, with Dartmouth having no ownership interest in any other member.

Certain costs, including salaries, facilities use (including construction planning and management, and facilities operation and maintenance), and direct and indirect research, incurred by Geisel and the other members of DHMC are shared among the members based on negotiated allocations of the costs on an annual or project specific basis. The members of DHMC, excluding the VAMC, are also parties to a Condominium Ownership Agreement that governs the ownership and operation of the DHMC facilities. During the years ended June 30, 2014 and 2013, Dartmouth paid approximately \$26.4 million and \$27.6 million, respectively, and received approximately \$30.0 million and \$28.5 million, respectively, in connection with these arrangements.

Insurance

Dartmouth maintains several insurance arrangements with the objective of providing the most cost effective and comprehensive coverage for most insurable risks. Both conventional and alternative insurance coverage approaches, including utilization of appropriate deductible or self-insured retention amounts, are in place to cover trustee errors and omissions and employment practices, crime bond, commercial general and automobile liability, pension trust fiduciary errors and omissions liability, and property losses. Workers' compensation losses are covered by a self-insured retention and excess insurance program. Dartmouth currently participates in three risk retention groups that provide general liability and professional and medical malpractice liability insurance.

Dartmouth's annual premium payments for conventional insurance coverage are included in operating expenses. Estimated liabilities for losses under Dartmouth's deductible and/or self-insurance retention limits are reflected in the Statement of Financial Position, which includes estimates for known losses and for losses incurred but not yet reported. Insurance reserves are based on actuarial analysis and/or estimates of historical loss experience, and while management believes that the reserves are adequate, the ultimate liabilities may be different than the amounts provided.

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Gifts and Pledges Receivable

Total contributions to Dartmouth include gifts that are received and the net change in pledges receivable during a period. Gifts, pledges and pledge payments are recognized as increases in the appropriate category of net assets in the period the gift or pledge is received. The net change in total pledges is recorded as a net increase (decrease) in non-operating activities in the Statement of Activities. Contributions of capitalizable assets other than cash are recorded at their estimated fair value at the date of gift. Pledges are stated at the estimated present value of future cash flows, net of an allowance for uncollectible amounts. Conditional promises to give are not recognized until the conditions on which they depend are substantially met.

Investments

Investments are reported at fair value in accordance with GAAP. Purchases and sales of securities are recorded on the trade date, and realized gains and losses are determined on the basis of the average cost of securities sold. Cash and cash equivalents designated for investment purposes is included in investments and may include money market funds, foreign currency held for investment purposes, and fixed income securities with an original or remaining maturity of three months or less when purchased. Advance contributions to commingled fund investments and redemptions receivable from commingled fund investments at June 30, 2014 are included within Investments as presented on the Statement of Financial Position.

For investments held directly by Dartmouth for which an active market with quoted prices exists, the market price of an identical security is used as fair value. Fair values for shares in commingled funds are based on the quoted market value or share prices reported as of the last business day of the fiscal year. Dartmouth's interest in certain other commingled funds and private partnership interests are reported at the net asset value (NAV) as determined by the external fund manager. As permitted by GAAP, Dartmouth uses NAV as a practical expedient to estimate the fair value of Dartmouth's ownership interest, unless it is probable that all or a portion of the investment will be sold for an amount different from NAV. Dartmouth performs due diligence procedures related to these investments to support recognition at fair value at fiscal year-end. Because many of these investments are not readily marketable, the estimates of fair value involve assumptions and estimation methods which are uncertain, and therefore the estimates could differ from actual results.

Commencing in fiscal year 2014, Dartmouth extended its accounting closing process related to receiving valuations from private investment managers. This extension allowed Dartmouth to improve the accuracy of reporting private investment values at fiscal year-end. As a result of this extension, a previously unreported unrealized gain from June 30, 2013 of \$59,432,000 was recorded within the \$777,453,000 net investment return for the year ended June 30, 2014 on the Statement of Activities. Dartmouth assessed the impact of the \$59,432,000 out-of-period unrealized gain adjustment on both the 2013 and 2014 fiscal years and has concluded that it is immaterial.

Directly held real estate is reflected at fair value in accordance with Dartmouth's valuation policy. The valuation policy includes: the estimated price that would be received from the sale of the asset in an orderly transaction between market participants, prices determined by independent external appraisals for at least one third of the properties in a given year, or at cost which approximates fair value for properties held for less than a year or which are being actively developed.

Total investment return (interest, dividends, rents, royalties, and net realized and unrealized gains and losses) earned by Dartmouth's endowment investments is included in endowment activities on the Statement of Activities, while the net income earned by the non-endowment investments is included in other operating or non-operating income on the Statement of Activities. Dividend income is recognized net of applicable withholding taxes on the ex-dividend date. Non-cash dividends are recorded at the fair value of the securities received. Interest income and expenses are recorded net of applicable withholding taxes on the accrual basis of accounting. Dartmouth amortizes bond premiums and accretes bond discounts using the effective yield method and when cash collection is expected. Fees charged by external investment managers are generally based on contractual percentages of the fair market value of assets under management or on annual total investment return and are, in most cases, netted against investment return. However, certain expenses paid directly by Dartmouth for investment management and custody services, including certain internal costs, amounted to approximately \$11,947,000 and \$12,970,000 for the years ended June 30, 2014 and 2013, respectively, and have been netted against endowment return and other operating and non-operating income in the accompanying Statement of Activities.

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The asset allocation of Dartmouth's investment portfolio involves exposure to a diverse set of markets. The investments within these markets involve various risks such as price, interest rate, market, sovereign, currency, liquidity, and credit risks. Additionally, the investments in real assets and direct real estate expose Dartmouth to a unique set of risks such as operational, environmental, and political risks. Dartmouth anticipates that the value and composition of its investments may, from time to time, fluctuate substantially in response to any or all of the risks described herein.

Endowment

Dartmouth's endowment and similar funds consist of gifts restricted by donors and unrestricted net assets designated by management and the Board of Trustees for long-term support of Dartmouth's activities, and the accumulated investment return on these gifts and designated net assets. Accumulated investment return consists of endowment net investment return that has not been appropriated by the Board of Trustees for expenditure to support Dartmouth's operating and non-operating activities. Generally, only a portion of accumulated net investment return is made available for spending each year in accordance with a Board of Trustees-approved endowment utilization policy and New Hampshire State Law. However, certain donor restricted endowment funds do allow for the expenditure of principal, and Dartmouth-designated endowment funds are unrestricted net assets that may be re-designated for authorized expenditures.

Giving consideration to the New Hampshire Uniform Prudent Management of Institutional Funds Act (UPMIFA), Dartmouth classifies as permanently restricted net assets all endowment funds that must be retained permanently in accordance with stipulations imposed by a donor at the time of a gift, plus the original value of assets donated to permanent endowment, along with any investment earnings that are directed by the donor to be reinvested in perpetuity (i.e., historic book value). The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure in a manner consistent with the standard of prudence prescribed by UPMIFA.

Unrestricted endowment net assets include Dartmouth funds and certain unrestricted gifts from donors, and any accumulated investment return thereon, which may be expended; however, by trustee or management designation, these net assets may remain invested in the endowment for the long-term support of Dartmouth activities. Investment return on unrestricted endowment net assets and the annual distribution of a portion of accumulated investment return to operating and non-operating activities are presented as changes in unrestricted net assets in the Statement of Activities. Temporarily restricted endowment net assets include certain expendable endowment gifts, and any retained income and appreciation thereon, which are restricted by the donor to a specific purpose or by law. When the temporary restrictions on these funds have been met, the gifts ordinarily remain in the endowment by trustee designation to continue supporting the same activities as those specified by the donors, but the net assets are reclassified to unrestricted endowment net assets. Investment return on temporarily and permanently restricted net assets are generally presented as changes in temporarily restricted net assets in the Statement of Activities.

Split-Interest Agreements

Certain donors have established irrevocable split-interest agreements with Dartmouth, primarily charitable gift annuities, pooled life income funds, and irrevocable charitable remainder trusts, whereby the donated assets are invested and distributions are made to the donor and/or other beneficiaries in accordance with the agreement for a specified period of time, after which time the remaining assets and future investment return are retained by Dartmouth. At the discretion of the donor, Dartmouth may or may not serve as trustee for the split-interest agreement.

Dartmouth has recorded the estimated fair value of the investments associated with irrevocable split-interest agreements and an estimated liability, using a discount rate of 2.2% for FY14 and 1.2% for FY13, for the net present value of the future cash outflows to beneficiaries of the agreements for which Dartmouth serves as trustee. When Dartmouth is not the trustee of the assets associated with a split-interest agreement, a receivable for Dartmouth's beneficial interest is established when Dartmouth is notified of the trust's existence and when the third-party trustee has provided Dartmouth with sufficient reliable information to estimate the value of the receivable, which the College considers a Level 3 measurement. Dartmouth requests information regularly from third-party trustees for financial reporting purposes; however, these trustees are not obligated to provide Dartmouth with the information necessary to estimate fair value and record the asset. Dartmouth respects the privacy of donors and trustees in these limited instances. Dartmouth reports the net change in split-interest agreements as a non-operating change in net assets in the Statement of Activities.

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Land, Buildings, Equipment, and Construction in Progress

Land, buildings, equipment, and construction in progress are recorded at cost at the date of acquisition or, if acquired by gift, at the estimated fair value as of the date of the gift. Purchases, construction, and renovations of assets which exceed Dartmouth's specified dollar threshold and have a useful life greater than one year are capitalized, while scheduled maintenance and minor renovations of less than that amount are charged to operations.

Land, buildings, and equipment are reflected net of accumulated depreciation calculated on a straight-line basis over the following estimated economic lives.

Buildings and building components	10 - 50 years
Depreciable land improvements	15 - 20 years
Equipment	5 - 20 years

Depreciation expense for facilities that are primarily used for sponsored research is based on the estimated economic lives of each component.

Collections

Dartmouth's collections include works of art, literary works, historical treasures, and artifacts that are maintained in its museum and libraries. These collections are protected and preserved for public exhibition, education, research, and the furtherance of public service. Each of the items is cataloged, preserved, and cared for, and activities verifying their existence and assessing their condition are performed continuously. The collections are subject to a policy that requires proceeds from their sale to be used to acquire other items for collections.

The collections, which were acquired through purchases and contributions since Dartmouth's inception, are not recognized as assets in the Statement of Financial Position. Purchases of collection items are recorded in the Statement of Activities as non-operating decreases in unrestricted net assets in the year in which the items are acquired or in temporarily restricted net assets if the assets used to purchase the items are restricted by donors. Contributed collection items are not recorded in the financial statements.

B. Receivables and Other Assets

Receivables and other assets consisted of the following at June 30 (in thousands):

	2014	2013
Student accounts	\$ 3,039	\$ 2,334
Sponsored research grants and contracts	19,667	20,162
Other accounts	46,396	44,008
Notes and student loans	68,800	75,039
Less: allowance for uncollectible accounts	(4,047)	(2,979)
Receivables, net	\$ 133,855	\$ 138,564
Prepaid costs, inventories, and other assets	18,131	15,200
Total receivables and other assets, net	\$ 151,986	\$ 153,764

Federally sponsored student loans with mandated interest rates and repayment terms are subject to significant restrictions as to their transfer and disposition. Amounts received from the Federal government to fund a portion of the Perkins student loans are ultimately refundable to the Federal government and are classified as government advances for student loans in the Statement of Financial Position. Due to the nature and terms of student loans funded by the Federal government, and restricted and unrestricted Dartmouth funds, it is not practical to estimate the fair value of such loans. All other receivables are carried at estimated net realizable value.

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C. Gifts and Pledges Receivable

Gifts and pledge payments received during the years ended June 30 were as follows (in thousands):

	2014	2013
Gifts to support operations	\$ 85,584	\$ 90,332
Gifts for:		
Facilities and student loans	8,012	23,626
Other restricted uses	12,875	2,713
Endowment	143,456	28,047
Split-interest agreements	6,846	11,105
Total gifts and pledge payments	\$ 256,773	\$ 155,823

Unconditional pledges as of June 30 are expected to be realized in the following periods, discounted at rates ranging from 0.07% to 6.2% (in thousands):

	2014	2013
In one year or less	\$ 53,056	\$ 60,024
Between one year and five years	50,313	47,921
Six years and after	5,038	1,531
Gross pledges receivable	\$ 108,407	\$ 109,476
Less: present value discount	(3,700)	(3,083)
Less: allowance for uncollectible pledges	(7,449)	(11,682)
Pledges receivable, net	\$ 97,258	\$ 94,711

The change in net pledges receivable is presented as a non-operating activity in the Statement of Activities.

D. Investments

Investments at fair value consisted of the following at June 30 (in thousands):

	2014	2013
Endowment investments	\$ 4,535,783	\$ 3,802,047
Split-interest agreement investments	125,245	111,744
Operating and other investments	886,760	810,454
Total investments	\$ 5,547,788	\$ 4,724,245

The framework for measuring fair value utilizes a hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The three levels of the fair value hierarchy are as follows:

Level 1 - Quoted prices (unadjusted) in active markets for identical investments as of the reporting date. The type of investment in Level 1 includes actively listed equities, US Treasury securities, and exchange traded and registered funds all held directly by Dartmouth, and excludes listed equities and other securities held indirectly through commingled funds.

Level 2 - Pricing inputs, including broker quotes, are generally those other than exchange quoted prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value is determined through the use of models or other valuation methodologies. The type of investments in Level 2 includes fixed income securities, derivatives, and commingled funds that are valued using NAV and are redeemable within 90 days as of the reporting date.

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Level 3 - Pricing inputs are unobservable for the investment and include situations where there is little, if any, market activity for the investment. The inputs into the determination of fair value require significant management judgment or estimation. The type of investments in Level 3 includes illiquid partnership interests, directly held real estate, and other commingled funds that are valued using NAV and are redeemable more than 90 days from the reporting date.

The inputs or methodology used to value or classify investments for financial reporting purposes is not necessarily an indication of the risk associated with investing in those investments.

The following table summarizes Dartmouth's assets that are reported at fair value by their fair value hierarchy classification as of June 30, 2014 (in thousands):

	Level 1	Level 2	Level 3	Total
Assets:				
Investments:				
Cash and cash equivalents	\$ 246,979	\$ -	\$ -	\$ 246,979
Fixed income ¹	199,019	223,254	458	422,731
Global equity:				
US equity	587,875	243,987	374,479	1,206,341
International	18,014	231,936	-	249,950
Emerging markets	48,548	136,360	10,735	195,643
Marketable alternative strategies	-	218,858	869,982	1,088,840
Private equity/venture capital	-	-	1,033,804	1,033,804
Real assets:				
Real estate	17,108	-	571,217	588,325
Other real assets	75,536	-	256,412	331,948
Other investments	-	116	7,683	7,799
Contribution in Advance	40,000	-	-	40,000
Redemption Receivable	135,428	-	-	135,428
Total investments	<u>\$ 1,368,507</u>	<u>\$ 1,054,511</u>	<u>\$ 3,124,770</u>	<u>\$ 5,547,788</u>

¹ Fixed income includes privately held bonds.

The following table lists specified investment terms by asset category for Dartmouth's interest in certain commingled funds and private partnership interests that are reported at NAV as of June, 30, 2014 (in thousands):

	Redemption Terms	Days Notice	Unfunded Commitment	Remaining Life
Global equity:				
US equity ¹	Ranges from quarterly to bi-annually	60 – 90	\$ -	Not applicable
International	Ranges from monthly to quarterly	6 – 60	-	Not applicable
Emerging markets	Ranges from monthly to bi-annually	30 – 120	-	Not applicable
Marketable alternative strategies ²	Ranges from quarterly to every three years	60 – 180	-	Not applicable
Private equity/venture capital	Illiquid	Not applicable	310,148	1 – 12 years
Real assets:				
Real estate	Illiquid	Not applicable	126,232	1 – 12 years
Other real assets	Illiquid	Not applicable	109,430	1 – 20 years
Total			<u>\$ 545,810</u>	

¹ US equity includes funds that have restrictions on the ability to fully redeem up to five years.

² Marketable alternative strategies includes funds that have restrictions on the ability to fully redeem up to five years, excluding illiquid securities and special investments.

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The following table summarizes Dartmouth's assets that are reported at fair value by their fair value hierarchy classification as of June 30, 2013 (in thousands):

	Level 1	Level 2	Level 3	Total	Redemption or Liquidation	Days' Notice
Assets:						
Investments:						
Cash and cash equivalents	\$ 238,098	\$ -	\$ -	\$ 238,098	Daily	1
Fixed income ¹	165,274	234,258	1	399,533	Daily-Monthly	1
Global equity:						
US equity ²	459,670	260,862	219,113	939,645	Daily- Bi-annual	1-90
International	16,841	130,827	-	147,668	Daily - Monthly	1-10
Emerging markets ³	42,425	131,686	18,271	192,382	Daily - Annual	1-120
Marketable alternative strategies ⁴	-	193,253	825,199	1,018,452	Quarterly- Annual	30-180
Private equity/venture capital	-	-	902,367	902,367	Illiquid	Not Applicable
Real assets:						
Real estate	13,637	191,804	381,806	587,247	Daily - Illiquid	1 Day - Not Applicable
Other real assets	60,917	-	229,091	290,008	Daily - Illiquid	1 Day - Not Applicable
Other investments	-	1,797	7,048	8,845	Not Applicable	Not Applicable
Total investments	<u>\$ 996,862</u>	<u>\$ 1,144,487</u>	<u>\$ 2,582,896</u>	<u>\$ 4,724,245</u>		

¹ Fixed income includes privately held bonds.

² US equity includes funds that may have restrictions on the ability to fully redeem up to five years, excluding special investments and other securities that are non-marketable.

³ Emerging markets includes a fund that has a lock-up expiring on or before April 2015.

⁴ Marketable alternative strategies include two funds having initial lock-ups expiring on or before April 2014. Other funds may have restrictions on the ability to fully redeem up to three years, excluding illiquid securities and special investments.

At June 30, 2013, Dartmouth's outstanding commitments to limited partnerships totaled \$437,444,000. The anticipated draw down for these commitments is typically between 1 and 5 years with remaining fund lives typically between 1 and 12 years. The structure of these investments is such that there is no ability to redeem, and therefore these investments are considered illiquid.

The following tables present Dartmouth's activity for the fiscal years ended June 30, 2014 and 2013 for investments measured at fair value in Level 3 (in thousands):

	Marketable Alternative Strategies	Private Equity/Venture Partnerships	Real Assets	Other Assets	Total
Balance as of June 30, 2013	\$ 825,199	\$ 902,367	\$ 610,897	\$ 244,433	\$ 2,582,896
Acquisitions / purchases	124,500	90,065	40,041	31,713	286,319
Distributions / sales	(148,197)	(248,541)	(170,277)	(13,485)	(580,500)
Transfers In	41,913	-	193,571	62,380	297,864
Transfers Out	(77,925)	-	-	(25,536)	(103,461)
Investment income and realized gain	57,510	140,856	69,662	4,506	272,534
Change in unrealized gain on investments	46,982	149,057	83,735	89,344	369,118
Balance as of June 30, 2014	<u>\$ 869,982</u>	<u>\$ 1,033,804</u>	<u>\$ 827,629</u>	<u>\$ 393,355</u>	<u>\$ 3,124,770</u>

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	Marketable Alternative Strategies	Private Equity/Venture Partnerships	Real Assets	Other Assets	Total
Balance as of June 30, 2012	\$ 689,325	\$ 961,640	\$ 650,290	\$ 213,201	\$ 2,514,456
Acquisitions / purchases	103,000	75,721	50,990	23,101	252,812
Distributions / sales	(71,755)	(250,820)	(140,622)	(27,977)	(491,174)
Investment income and realized gains	57,928	139,423	57,711	10,262	265,324
Change in unrealized gain (loss) on investments	46,701	(23,597)	(7,472)	25,846	41,478
Balance as of June 30, 2013	<u>\$ 825,199</u>	<u>\$ 902,367</u>	<u>\$ 610,897</u>	<u>\$ 244,433</u>	<u>\$ 2,582,896</u>

Included in Other Assets in the above tables are fixed income, global equity, and other investments.

Transfers between levels of the fair value hierarchy are reported at the beginning of the reporting period in which they occur. Transfers from Level 3 to Level 2 are primarily due to changes in liquidity provisions of certain commingled funds available within 90 days of the measurement date. Transfers from Level 2 to Level 3 are primarily due to Dartmouth's evaluation of the liquidity terms of certain commingled funds. Effective July 1, 2013, Dartmouth considers its directly held real estate investments to be Level 3 investments based on the provision of additional transparency into the observability of inputs.

The following table provides quantitative information about the significant unobservable inputs used in the valuation of directly held real estate as of June 30, 2014. Investments in real estate represent the total asset value of each of the underlying property investments. Significant changes in any one third party appraisal input would likely not result in a significant change in fair value measurement to the directly held real estate portfolio, however, actual results could differ materially from these estimates particularly during periods of investment and/or interest rate volatility.

Valuation Technique	Fair Value ¹	Unobservable Inputs	Input Value(s)
Third party appraisal-income approach & comparable sales	\$ 183,007	Capitalization rate	6.50 – 9.00%
Tax assessed value – adjusted annually	19,484	Discount rate	8.00 – 12.00%
Net present value	1,229	State/Local equalization ratios	.947 - .993
Cost	593	Discount rate	3.17%
Total	<u>\$ 204,313</u>	Not applicable	Not applicable

¹The fair value may be determined using multiple valuation techniques.

The Fixed Income portfolio includes strategies based on capital preservation and predictable yield as well as more opportunistic strategies focused on generating return through price appreciation. These strategies generally include corporate debt securities, government securities, mortgage backed and asset backed securities and other financial instruments. The structures of these investments include directly held securities as well as investments through commingled funds and derivatives.

The Global Equity portfolio includes managers who primarily invest in public long-only and long/short equity securities with portfolios that are directionally exposed to the market. The structures of these investments include directly held securities as well as investments through commingled funds.

The Marketable Alternative Strategies portfolio includes investments in commingled funds whose managers employ discrete and blended strategies, including long/short equity, absolute return, market neutral, distressed and credit strategies. Funds with marketable alternative strategies generally hold securities or other financial instruments for which a ready market exists, and may include stocks, bonds, put or call options, swaps, futures, currency hedges, and other financial instruments.

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Dartmouth also invests in venture capital, private equity, real estate, other real assets, and other debt related strategies through private limited partnerships, which are illiquid. These investments often require the estimation of fair value by the general partner in the absence of readily determinable market values. The private portfolio is based primarily in the United States but includes managers who may invest globally. Real Estate investments also include real estate investment trust securities held through publically traded mutual funds as well as directly held real estate. Other real asset investments, in addition to natural resource limited partnerships, include an exchange traded fund with underlying exposure to commodities.

The following table sets forth the fair value of Dartmouth's derivative instruments by contract type as of June 30, 2014 and gains/losses related to derivative activities for the year ended June 30, 2014 (in thousands):

	Notional Exposure		Fair Value ¹		Net Gain/Loss ²
	Long	Short	Asset	Liability	
Foreign currency forward contracts	\$ 46,175	\$ (27,290)	\$ 327	\$ (581)	\$ (456)
Fixed income futures contracts	25,776	(67,458)	98	(71)	(712)
Interest rate swaps	-	-	-	-	170
Credit default swaps	8,421	(8,445)	58	(980)	(436)
Total	<u>\$ 80,372</u>	<u>\$ (103,193)</u>	<u>\$ 483</u>	<u>\$ (1,632)</u>	<u>\$ (1,434)</u>

¹ The net fair value of these derivative instruments is included in the Statement of Financial Position as investments at fair value.

² The net gain/loss from these derivative instruments is presented in the operating and non-operating sections of the Statement of Activities as other operating income and other non-operating changes.

From time to time Dartmouth enters into foreign currency forward contracts and government bond futures and forwards to efficiently manage portfolio exposures to global currencies and interest rates. These instruments may be used to hedge the portfolio from unwanted currency and interest rate risk, but also to efficiently implement active duration and relative value currency strategies. Dartmouth is obligated to pledge to the appropriate broker cash or securities to be held as collateral, as determined by exchange margin requirements for futures contracts held. At June 30, 2014 and 2013, the fair value of Dartmouth's pledged collateral on futures contracts for investment purposes was \$426,000 and \$965,000 respectively and is included in investments on the Statement of Financial Position. At June 30, 2013, Dartmouth held forward contracts to buy foreign currencies in the amount of \$12,554,000 and to sell foreign currencies in the amount of \$7,482,000. The difference between the estimated notional value of open futures contracts to sell and purchase securities was a net long position of \$18,551,000 as of June 30, 2013.

From time to time Dartmouth enters into swap contracts for investment purposes. Interest rate swap contracts are used to efficiently manage portfolio exposures to interest rates. These instruments may be used to hedge the portfolio from unwanted interest rate risk, but also to efficiently implement active duration strategies. The notional amount of contracts that pay based on fixed rates and receive based on variable rates was \$15,100,000 at June 30, 2013. The fair value of the contracts at June 30, 2013 was \$274,000 and is included in the Statement of Financial Position as investments at fair value. The gain on these contracts was \$274,000 and is presented in the operating and non-operating sections of the Statement of Activities for June 30, 2013.

Credit default swaps are used to simulate long or short positions or to reduce credit risk where exposure exists. The buyer of a credit default swap is obligated to pay to the seller a periodic stream of payments over the term of the contract in return for a contingent payment upon occurrence of a contracted credit event. The seller of a credit default swap bears the obligation to pay the buyer upon occurrence of a contracted credit event in return for a periodic stream of fixed payments from the buyer over the term of the contract. As of June 30, 2013, the total notional amount of credit default swap contracts for protection purchased was \$9,529,000 and the notional amount related to protection sold was \$3,247,000. The fair value of the buy contracts at June 30, 2013 was approximately (\$67,000) and the sell contracts was (\$217,000) and are included in the Statement of Financial Position as investments at fair value. At June 30, 2013, the loss on the buy contracts was \$34,000 and loss on the sell contracts was \$107,000 and are presented in the operating and non-operating sections of the Statement of Activities.

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E. Endowment

The changes in fair value of net assets held in endowment and similar funds for the years ended June 30 were as follows (in thousands):

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Endowment net assets, June 30, 2013	\$ 894,595	\$ 1,854,632	\$ 984,369	\$ 3,733,596
Investment return:				
Investment income	7,224	23,949	-	31,173
Net gain in fair value:				
Realized	67,381	218,790	-	286,171
Unrealized	108,417	350,097	1,595	460,109
Total investment return	183,022	592,836	1,595	777,453
Gifts	53	7,779	135,624	143,456
Distribution of endowment return to all funds	(43,940)	(144,606)	-	(188,546)
Other changes, net	2,921	(3,446)	2,785	2,260
Endowment net assets, June 30, 2014	\$ 1,036,651	\$ 2,307,195	\$ 1,124,373	\$ 4,468,219

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Endowment net assets, June 30, 2012	\$ 833,511	\$ 1,700,362	\$ 952,511	\$ 3,486,384
Investment return:				
Investment income	7,432	24,078	-	31,510
Net gain in fair value:				
Realized	63,875	201,499	-	265,374
Unrealized	25,848	80,972	1,058	107,878
Total investment return	97,155	306,549	1,058	404,762
Gifts	30	811	27,206	28,047
Distribution of endowment return to all funds	(43,979)	(141,499)	-	(185,478)
Other changes, net	7,878	(11,591)	3,594	(119)
Endowment net assets, June 30, 2013	\$ 894,595	\$ 1,854,632	\$ 984,369	\$ 3,733,596

Other changes include additions to the endowment from the maturity of split-interest agreements and net transfers resulting from changes in donor restrictions or Dartmouth designations.

Included in temporarily restricted endowment net assets at the end of the year is the remaining amount of expendable accumulated appreciation on permanent endowment funds of \$1,927,893,000 and \$1,536,709,000 at June 30, 2014 and 2013, respectively.

Endowment net assets consist of the following as of June 30, 2014 (in thousands):

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Donor-restricted endowment funds	\$ -	\$ 2,225,159	\$ 1,124,373	\$ 3,349,532
Board-designated endowment funds	1,036,651	82,036	-	1,118,687
Total endowment net assets	\$ 1,036,651	\$ 2,307,195	\$ 1,124,373	\$ 4,468,219

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Endowment net assets consist of the following as of June 30, 2013 (in thousands):

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Donor-restricted endowment funds	\$ (12)	\$ 1,783,681	\$ 984,369	\$ 2,768,038
Board-designated endowment funds	894,607	70,951	-	965,558
Total endowment net assets	<u>\$ 894,595</u>	<u>\$ 1,854,632</u>	<u>\$ 984,369</u>	<u>\$ 3,733,596</u>

From time to time, the fair values of assets associated with individual donor restricted endowment funds may fall below the level that the donor or UPMIFA requires to retain as a fund of perpetual duration. In accordance with GAAP, events of this nature are reported as reductions in unrestricted net assets and were \$0 and (\$12,000) as of June 30, 2014 and 2013, respectively. These events were a result of market declines since the endowment funds were established. A Board of Trustees policy limits the distribution from these funds to current income only, except in cases where the donor directs otherwise.

Dartmouth employs a total return endowment utilization policy that establishes the amount of investment return made available for spending each fiscal year. The amount appropriated for expenditure each year is independent of the actual return for the year, but the appropriated amount cannot exceed the total accumulated return in an individual fund at the time of distribution. The Board approves the formula that determines the amount appropriated from endowment each year. The resulting FY14 endowment distribution of \$188,546,000 represents a 5.0% distribution rate when measured against the previous year's June 30th endowment market value. Investment return earned in excess of the amount appropriated annually is reinvested in the funds, but can be appropriated in future years in accordance with the utilization policy. The net appreciation on most of the permanently and temporarily restricted endowment funds is reported together with temporarily restricted net assets until such time as all or a portion of the appreciation is appropriated for spending in accordance with the utilization policy and applicable state law.

The overall investment performance objective for the endowment is to generate real (inflation-adjusted) returns net of investment expenses sufficient to support Dartmouth's current operating needs while maintaining the long-term purchasing power of the endowment. Historical averages indicate that an annual return between 8% - 10% is needed to meet this goal. The Investment Committee of the Board of Trustees has determined that a well-diversified mix of assets offers the best opportunity for maximum return with acceptable risk over time. Dartmouth relies on a total return strategy in which investment returns are achieved through both capital appreciation (both realized and unrealized) and current yield (interest and dividends). Investment decisions are made with a view toward maximizing long-term return opportunities while maintaining an acceptable level of investment risk and liquidity.

F. Land, Buildings, Equipment, and Construction in Progress

Land, buildings, equipment, and construction in progress balances at June 30 were as follows (in thousands):

	2014	2013
Land	\$ 19,158	\$ 19,082
Buildings	1,147,098	1,124,809
Land improvements	109,407	109,087
Equipment and software	<u>292,518</u>	<u>281,520</u>
Land, buildings, and equipment	\$ 1,568,181	\$ 1,534,498
Less: accumulated depreciation	(708,562)	(659,012)
Construction in progress	<u>95,912</u>	<u>68,841</u>
Total net book value	<u>\$ 955,531</u>	<u>\$ 944,327</u>

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Dartmouth has conditional asset retirement obligations arising from legal obligations to perform certain activities in connection with the retirement, disposal, or abandonment of assets, including asbestos abatement, leasehold improvements, hazardous materials, and equipment disposal and cleanup. The liability was initially recorded at fair value, and is adjusted for accretion expense, and changes in the amount or timing of cash flows. The corresponding asset retirement costs are capitalized as part of the carrying values of the related long-lived assets and depreciated over the useful lives of the assets.

G. Bonds, Mortgages, and Notes Payable

Indebtedness at June 30 consisted of the following (in thousands):

	<u>Fiscal Year Maturity</u>	<u>Interest Rate</u>	<u>2014</u>	<u>2013</u>
New Hampshire Health and Education Facilities Authority (NHHEFA):				
Tax-Exempt Fixed Rate:				
Series 2009	2019 – 2039	3.30% - 4.77%	\$ 198,875	\$ 198,875
Tax-Exempt Variable Rate:				
Series 2002	2032	.03% - .14%	101,000	101,000
Series 2003	2023	.03% - .11%	76,600	83,700
Series 2007A	2031	.01% - .11%	89,710	89,755
Series 2007B	2041	.01% - .11%	<u>75,000</u>	<u>75,000</u>
Subtotal tax-exempt bonds			\$ 541,185	\$ 548,330
Taxable Bonds:				
NHHEFA Variable Rate:				
Series 2007C	2041	.06% - .12%	30,000	30,000
Fixed Rate				
Series 2009	2019	4.75%	250,000	250,000
Series 2012A	2042	4.00%	70,000	70,000
Series 2012B	2043	3.76%	<u>150,000</u>	<u>150,000</u>
Subtotal taxable bonds			\$ 500,000	\$ 500,000
Subtotal bonds			\$ 1,041,185	\$ 1,048,330
Mortgages on real estate investments:				
Fixed Rate	2017 - 2037	4.34% - 5.61%	49,003	50,317
Taxable commercial paper note:				
Variable Rate		.11% to .13%	<u>18,900</u>	<u>23,900</u>
Subtotal bonds, mortgages and notes payable			\$ 1,109,088	\$ 1,122,547
Original issue premium, net				
			<u>4,245</u>	<u>4,240</u>
Total bonds, mortgages, and notes payable, net			<u>\$ 1,113,333</u>	<u>\$ 1,126,787</u>

Included in interest and amortization presented on the Statement of Operating Expenses is interest expense on debt (including payments on interest rate swap agreements) used to finance facilities projects of \$24,462,000 and \$24,324,000, and on other operating indebtedness of \$154,000 and \$152,000 for the years ended June 30, 2014 and 2013, respectively. In addition, interest paid on debt used to finance facilities projects of \$199,000 and \$464,000 was capitalized in connection with various construction projects for the years ended June 30, 2014 and 2013, respectively.

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Interest expense on debt used to finance student loans totaled \$1,406,000 and \$1,406,000 for the years ended June 30, 2014 and 2013, respectively, and is presented as a deduction from other non-operating earnings in the Statement of Activities. Interest expense on other non-operating indebtedness totaled \$23,297,000 and \$23,460,000 for the years ended June 30, 2014 and 2013, respectively, and is presented as a deduction from other non-operating earnings in the Statement of Activities. Interest expense on mortgages and debt used to finance endowment-related real estate projects totaled \$2,664,000 and \$2,625,000 for the years ended June 30, 2014 and 2013, respectively, and is presented as a deduction in endowment net investment return in the Statement of Activities. Total interest expense included in the Statement of Activities is \$51,983,000 and \$51,967,000 for the years ended June 30, 2014 and 2013, respectively.

The aggregate amounts of principal due for each of the next five years ending June 30 and thereafter are as follows (in thousands):

<u>June 30</u>	<u>Principal Due</u>
2015	\$ 27,781
2016	9,154
2017	27,627
2018	9,909
2019	268,208
Thereafter	<u>766,409</u>
Total	<u>\$ 1,109,088</u>

Principal due after June 30, 2019, includes the following "balloon" payments due on Dartmouth's indebtedness (in thousands):

<u>June 30</u>	<u>Indebtedness</u>	<u>Payment</u>
2027	NHHEFA Series 2007A bonds	\$ 31,820
2028	NHHEFA Series 2009 bonds	\$ 32,190
2028	NHHEFA Series 2007A bonds	\$ 52,060
2029	NHHEFA Series 2009 bonds	\$ 20,000
2031	NHHEFA Series 2007A bonds	\$ 5,120
2032	NHHEFA Series 2002 bonds	\$ 101,000
2036	NHHEFA Series 2007B bonds	\$ 18,000
2039	NHHEFA Series 2009 bonds	\$ 138,765
2041	NHHEFA Series 2007B bonds	\$ 57,000
2041	NHHEFA Series 2007C bonds	\$ 30,000
2042	2012 Series A bonds	\$ 70,000
2043	2012 Series B bonds	\$ 150,000

The estimated fair value of the bonds was approximately \$1,095,409,000 and \$1,070,035,000 as of June 30, 2014 and 2013, respectively. The fair value for fixed-rate debt is based on estimates of the prevailing market yield and resulting price for each maturity of debt. The market yield is impacted by several factors including credit, length of maturity, coupon, and optional redemption provisions. Variable rate debt is valued at par since the rate is reset frequently and the bonds are puttable by the investor and callable by the borrower at any time. Dartmouth considers this to be a Level 2 measurement.

The NHHEFA bonds are a general obligation collateralized only by Dartmouth's pledge of full faith and credit and by funds held from time to time by the trustee for the benefit of the holders of the bonds under the respective bond resolutions. Dartmouth has agreed to certain covenants with respect to encumbrance or disposition of its core campus.

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During fiscal year 2009, Dartmouth entered into six interest rate swap agreements. Information related to these interest rate swap agreements as of June 30, 2014, including the fixed interest rate paid by Dartmouth and percent of LIBOR BBA (1 month) received on the notional principal, is presented in the table below (in thousands):

Expiration Date	Notional Amount	Fixed Interest Rate %	% of LIBOR BBA
06/01/2032	\$ 100,000	3.75	67
06/01/2041	\$ 100,000	3.73	70
06/01/2027	\$ 31,930	3.77	72
06/01/2028	\$ 52,660	3.78	72
06/01/2042	\$ 100,000	3.73	70
06/01/2043	\$ 165,000	3.74	70

The fair value of these agreements at June 30, 2014 and 2013, based on various factors contained in the interest rate swap agreements and certain interest rate assumptions, was approximately \$141,219,000 and \$133,222,000, respectively, and is considered a Level 2 measurement. The increase of \$7,997,000 in the liability for the year ended June 30, 2014 is presented as an unrealized loss and the decrease of \$83,084,000 in the liability for the year ended June 30, 2013 is presented as an unrealized gain in the non-operating section of the Statement of Activities. Net payments or receipts under the swap agreements associated with facilities debt are reflected as interest expense. These financial instruments involve counter-party credit exposure.

Dartmouth maintains stand-by bond purchase agreements with financial institutions totaling approximately \$372,300,000 to provide alternative liquidity to support its variable rate demand bonds in the event that the bonds cannot be remarketed. Financing obtained through these stand-by credit agreements to fund the repurchase of such bonds would bear interest rates different from those associated with the original bond issues, and mature over a three or a five year period following repurchase. The agreements have various maturity dates between August 2014 and December 2016. There were no amounts outstanding at June 30, 2014 and 2013 under these agreements.

Dartmouth has a \$75,000,000 line of credit with a maturity date of December 29, 2014. There have been no borrowings under this line of credit.

H. Pension and Other Employment Related Obligations

Liabilities for retirement and postretirement medical benefits, salaries, wages, and other benefits under employment agreements consisted of the following at June 30 (in thousands):

	2014	2013
Retirement and postretirement benefits	\$ 358,284	\$ 242,222
Compensated absences, severance plans, and other commitments	20,244	18,518
Self-insured benefits	11,862	11,710
Total employment related obligations	\$ 390,390	\$ 272,450

In fiscal year 1998, Dartmouth revised its pension benefit for staff and non-union service employees, giving each participant a one-time option to either remain in the defined benefit plan or enroll in the defined contribution plan effective January 1, 1998. Staff and non-union service employees hired since that date receive retirement benefits under the defined contribution plan. Effective January 1, 2006, all union employees are enrolled in the defined contribution plan.

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Dartmouth's postretirement medical benefits consist of medical insurance coverage for retirees. Employees hired prior to July 1, 2009 that are 55 or older and have at least ten continuous years of service in a benefits-eligible position immediately prior to retirement are currently eligible for a subsidy toward the purchase of Retiree Medical Benefits. The subsidy amount was based on the employee's annual salary, age, and years of service as of June 30, 2009. For retirees under the age of 65, the medical insurance options are the same as for active employees. At age 65, the retiree would enroll in the Dartmouth College Medicare Supplement (DCMS) plan. New employees hired on or after July 1, 2009 are eligible to participate in a Retirement Savings Match and are eligible to purchase the retiree group medical insurance at full cost if they qualify at retirement.

Information pertaining to the pension and postretirement benefits at June 30 include (in thousands):

	Pension Benefits		Postretirement Benefits	
	2014	2013	2014	2013
Change in benefit obligation:				
Beginning of year	\$ 120,696	\$ 120,920	\$ 226,449	\$ 274,684
Service cost	2,538	2,708	5,423	7,809
Interest cost	5,558	5,059	12,174	13,435
Benefits paid	(7,681)	(6,261)	(5,364)	(4,209)
Actuarial (gain)/loss	13,105	(1,730)	97,881	(65,270)
End of year	<u>\$ 134,216</u>	<u>\$ 120,696</u>	<u>\$ 336,563</u>	<u>\$ 226,449</u>
Change in estimated fair value of plan assets:				
Beginning of year	\$ 113,931	\$ 112,518	\$ -	\$ -
Actual return on plan assets	18,979	3,674	-	-
Employer contributions	2,000	4,000	5,364	4,209
Benefits paid	(7,681)	(6,261)	(5,364)	(4,209)
End of year	<u>\$ 127,229</u>	<u>\$ 113,931</u>	<u>\$ -</u>	<u>\$ -</u>
Funded status (plan assets less than benefits obligation)	<u>\$ (6,987)</u>	<u>\$ (6,765)</u>	<u>\$ (336,563)</u>	<u>\$ (226,449)</u>
Net periodic benefit (income) cost included the following:				
Service cost	\$ 2,538	\$ 2,708	\$ 5,423	\$ 7,809
Interest cost	5,558	5,059	12,174	13,435
Expected return on assets	(6,365)	(6,358)	-	-
Amortization of prior service cost (credit)	240	240	(7,644)	(7,644)
Recognized net actuarial loss	2,364	3,218	-	3,127
Net periodic benefit cost	<u>\$ 4,335</u>	<u>\$ 4,867</u>	<u>\$ 9,953</u>	<u>\$ 16,727</u>
Weighted-average assumptions:				
Discount rate used to determine net periodic benefit cost	4.80%	4.40%	5.45%	4.95%
Expected return on plan assets	6.50%	6.80%	-	-
Rate of compensation increase	3.00%	3.00%	-	-
Discount rate used to determine benefit obligations	4.30%	4.80%	4.70%	5.45%

The increase in the post-retirement benefit obligation is due to the change in discount rate presented above and the use of an updated mortality table which is reflected in the 2014 actuarial loss of \$97,881,000.

The estimated net cost for the defined benefit plan that will be amortized into net periodic cost in fiscal 2015 is \$2,532,000. The estimated net (income) for postretirement benefits that will be amortized into net periodic cost in fiscal 2015 is (\$1,094,000).

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The increase (decrease) in unrestricted net assets resulting from the change in pension and post-retirement benefit obligations consisted of the following (in thousands):

	Pension Benefits	Post-retirement Benefits	Total 2014	Total 2013
Amounts recognized in non-operating activities:				
Net actuarial gain (loss)	\$ (491)	\$ (97,881)	\$ (98,372)	\$ 64,317
Amortization of gain	2,364	-	2,364	6,345
Amortization of prior service cost (credit)	240	(7,644)	(7,404)	(7,404)
Total non-operating gain (loss)	2,113	(105,525)	(103,412)	63,258
Amounts recognized in operating activities:				
Net periodic benefit cost	(4,335)	(9,953)	(14,288)	(21,594)
Total gain (loss)	<u>\$ (2,222)</u>	<u>\$ (115,478)</u>	<u>\$ (117,700)</u>	<u>\$ 41,664</u>

The following table summarizes the defined benefit pension plan investments by their fair value hierarchy classification as of June 30, 2014 (in thousands):

	Level 1	Level 2	Level 3	Total
Cash and cash equivalents	\$ 897	\$ -	\$ -	\$ 897
Global equity	-	32,345	-	32,345
Fixed income ¹	-	90,210	-	90,210
Limited partnerships ²	-	-	3,777	3,777
Total investments	<u>\$ 897</u>	<u>\$ 122,555</u>	<u>\$ 3,777</u>	<u>\$ 127,229</u>

The following table summarizes the defined benefit pension plan investments by their fair value hierarchy classification as of June 30, 2013 (in thousands):

	Level 1	Level 2	Level 3	Total
Cash and cash equivalents	\$ 649	\$ -	\$ -	\$ 649
Global equity	-	41,434	-	41,434
Fixed income ¹	-	67,936	-	67,936
Limited partnerships ²	-	-	3,912	3,912
Total investments	<u>\$ 649</u>	<u>\$ 109,370</u>	<u>\$ 3,912</u>	<u>\$ 113,931</u>

¹ This category includes fixed income commingled funds and other financial instruments related to fixed income products.

² This category includes investments in venture capital, private equity, and other real asset private partnerships.

The following table presents activity for the fiscal year ended June 30, 2014 and 2013 for the defined benefit pension plan investments measured at fair value in Level 3 (in thousands):

	Limited Partnerships
Balance as of June 30, 2013	\$ 3,912
Acquisitions / purchases	150
Distributions / sales	(831)
Investment return	570
Change in unrealized losses on investments	(24)
Balance as of June 30, 2014	<u>\$ 3,777</u>

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	Limited Partnerships
Balance as of June 30, 2012	\$ 4,148
Acquisitions / purchases	173
Distributions / sales	(853)
Investment return	500
Change in unrealized losses on investments	(56)
Balance as of June 30, 2013	<u>\$ 3,912</u>

The overall investment strategy of the defined benefit pension plan (the Plan) is to utilize an asset mix that is designed to meet the near and longer term benefit payment obligations of the Plan. Over time, the asset mix may include global equity and fixed income exposures. Global equity exposure is designed to capture the equity market performance of developed markets while fixed income exposure provides a predictable yield as well as a hedge against changing interest rates by holding corporate bonds and other financial instruments. Other types of investments may include private equity, venture capital, and other private real asset partnerships that employ different underlying strategies. Outside investment advisors are utilized to manage the Plan assets and are selected based on their investment style, philosophy, and past performance. Dartmouth's investment office is responsible for managing the asset allocation and investment risk management of the Plan.

Dartmouth makes annual contributions to maintain funding for the defined benefit plan on an actuarially recommended basis. Dartmouth currently expects to contribute between \$2 million and \$4 million to the defined benefit plan in fiscal year 2015.

Benefit payments, which reflect expected future service, as appropriate, are expected to be paid in each of the next five years ending June 30 and thereafter as follows (in thousands):

	Pension Benefits	Postretirement Benefits
2015	\$ 10,000	\$ 7,928
2016	9,400	8,808
2017	9,300	9,837
2018	9,600	11,063
2019	9,600	13,490
Years 2020 -2023	46,900	85,217

Assumed health care cost trend rates have a significant effect on the estimated amounts reported for the postretirement benefit plan. The medical cost trend rates for pre-age 65 and post-age 65 retirees, respectively, are assumed to be 7.1% and 7.0% in year 2015, decrease gradually to 5% and 5% in fiscal year 2023 and 2023, respectively, and remain level thereafter. Dartmouth's estimate of postretirement benefit expense and obligations also reflects the impact of the Medicare Prescription Drug Improvement and Modernization Act, which provides for tax-free subsidies to employers that offer retiree medical benefit plans with qualifying drug coverage.

A one percentage point increase (decrease) in assumed health care cost trend rates would have the following effect (in thousands):

Increase (decrease) in total of service and interest cost components	\$ 5,182	\$ (4,003)
Increase (decrease) in postretirement benefit obligation	\$ 64,734	\$ (50,728)

Dartmouth also maintains defined contribution retirement plans for its employees. These benefits are individually funded and are subject to various vesting requirements. Under these arrangements, Dartmouth makes monthly contributions to individual self-directed retirement investment accounts for the participants. These contributions for the years ended June 30, 2014 and 2013 were \$23,967,000 and \$24,721,000, respectively. Dartmouth also maintains deferred compensation plans. The liabilities for the plans are included in pension and other employment related obligations in the Statement of Financial Position.

Dartmouth College
Notes to Financial Statements
For the years ended June 30, 2014 and 2013

I. Other Operating Income

The major components of other operating income for the years ended June 30 were as follows (in thousands):

	2014	2013
Medical School clinical services and other support	\$ 55,244	\$ 51,304
Foreign study and continuing education programs	13,317	13,244
Student activities and other program revenues	11,037	11,011
Athletics revenues	4,387	4,523
Hopkins Center and Hood Museum revenues	1,525	1,838
Other revenues	17,444	16,084
Investment income	49,602	33,741
Total other operating income	\$ 152,556	\$ 131,745

J. Net Assets

Additional information pertaining to Dartmouth's net assets at June 30 is presented below (in thousands):

	2014			
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Detail of net assets:				
Operating funds	\$ 351,467	\$ 79,736	\$ -	\$ 431,203
Pledges	-	81,460	15,798	97,258
Postretirement and pension benefit obligations	(343,550)	-	-	(343,550)
Third-party charitable trusts	-	6,096	3,816	9,912
Facilities and capital	425,180	23,807	-	448,987
Interest rate swap agreements	(141,219)	-	-	(141,219)
Student loan funds	21,434	21,913	-	43,347
Life income, annuity, and similar funds	-	41,785	36,008	77,793
Endowment funds	1,036,651	2,307,195	1,124,373	4,468,219
Total net assets	\$ 1,349,963	\$ 2,561,992	\$ 1,179,995	\$ 5,091,950

	2013			
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Detail of net assets:				
Operating funds	\$ 348,479	\$ 77,312	\$ -	\$ 425,791
Pledges	-	69,681	25,030	94,711
Postretirement and pension benefit obligations	(233,214)	-	-	(233,214)
Third-party charitable trusts	-	7,135	6,048	13,183
Facilities and capital	368,247	30,229	-	398,476
Interest rate swap agreements	(133,222)	-	-	(133,222)
Student loan funds	13,842	28,399	-	42,241
Life income, annuity, and similar funds	-	34,120	36,008	70,128
Endowment funds	894,595	1,854,632	984,369	3,733,596
Total net assets	\$ 1,258,727	\$ 2,101,508	\$ 1,051,455	\$ 4,411,690

Dartmouth College
Notes to Financial Statements
For the years ended June 30, 2014 and 2013

K. Commitments and Contingencies

Outstanding commitments on uncompleted construction contracts total \$36,762,000 at June 30, 2014.

All funds expended by Dartmouth in connection with government sponsored grants and contracts are subject to audit by governmental agencies. The ultimate liability, if any, from such audits, is not expected to have a material adverse effect on Dartmouth's financial position.

In conducting its activities, Dartmouth from time to time is the subject of various claims and also has claims against others. The ultimate resolution of such claims is not expected to have either a material adverse or favorable effect on Dartmouth's financial position.

L. Related Party Transactions

Members of Dartmouth's Board of Trustees and senior management may, from time to time, be associated, either directly or indirectly, with companies doing business with Dartmouth. Dartmouth has a written conflict of interest policy that requires annual reporting by each Trustee, as well as senior management. Additionally, Dartmouth has a policy on Pecuniary Benefit Transactions and Related Party Investments. This policy supplements the Dartmouth College Conflict of Interest Policy with regard to pecuniary benefit transactions, as defined by New Hampshire law, including but not limited to Dartmouth's investment in investment vehicles in which Trustees have a financial interest. These policies include, among other things, that no member of the Board of Trustees can participate in any decision in which he or she (or an immediate family member) has a material financial interest. When such relationships exist, measures are taken to mitigate any actual or perceived conflict, including requiring that such transactions be conducted at arm's length, for good and sufficient consideration, based on terms that are fair and reasonable to and for the benefit of Dartmouth, and in accordance with applicable conflict of interest laws.

M. Subsequent Events

For purposes of determining the effects of subsequent events on these financial statements, management has evaluated events subsequent to June 30, 2014 and through October 20, 2014, the date on which the financial statements were issued, and has concluded that there were no subsequent events requiring adjustment or disclosure.

Dartmouth College
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

CFDA Number	Federal Grantor/Pass-through Grantor/Program	Award Number/Pass-through Identification Number	Federal Expenditures
Research and Development Cluster:			
American Recovery and Reinvestment Act:			
47.082	National Science Foundation (NSF)	ANT-0838896	\$ 29,407
47.082	National Science Foundation (NSF)	ARC-0908156	32,440
47.082	National Science Foundation (NSF)	ARC-0909270	26,364
47.082	National Science Foundation (NSF)	AST-0908345	15,871
47.082	National Science Foundation (NSF)	ATM-0921979	4,670
47.082	National Science Foundation (NSF)	CHE-0848354	30,111
47.082	National Science Foundation (NSF)	CNS-0910842	46,038
47.082	National Science Foundation (NSF)	DEB-0841862	20,470
47.082	National Science Foundation (NSF)	DMR-0905229	30,548
47.082	National Science Foundation (NSF)	EF-0842267	39,240
47.082	National Science Foundation (NSF)	IIS-0905206	3,630
47.082	Virginia Polytechnic Institute & State University	478219-19715	24,853
81.135	Massachusetts Institute of Technology	5710002882	89,766
93.701	Harvard University	150100.5076158.003	28,599
93.701	Nat'l Cancer Institute (NCI)	P30CA023108	148,258
93.701	Nat'l Cancer Institute (NCI)	R01CA132750	(709)
93.701	Nat'l Cancer Institute (NCI)	UC2CA148259	36,533
93.701	Nat'l Inst of Arth & Musculoskeletal Skin(NIAMS)	T32AR049710	1,301
93.715	Agency for Healthcare Research & Quality	R18HS019942	163,211
93.728	University of Illinois	2010-03958-11	502,368
American Recovery and Reinvestment Act total			<u>1,272,969</u>
U.S. Department of Health and Human Services:			
Direct awards (93.RD):			
National Institute of Health			84,964,821
Public Health Services Center			<u>2,128,249</u>
Subtotal			<u>87,093,070</u>
Subagreements:			
93.000	Advanced BioScience Laboratories, Inc.	11-14005-001-0155-212	193,181
93.000	American College of Radiology	ACRIN 6654	127,610
93.000	Feinstein Institute for Medical Research	DMS01-NON-ARRA	65,178
93.000	Yale New Haven Health System	N/A	28,239
93.103	New England Pediatric Device Consortium	NEPDC-002	20,859
93.110	University of New Hampshire	13-073	35,681
93.113	Research Foundation of SUNY	1094771-2-57490	32,373
93.184	University of Massachusetts, Worcester	6147128/RFS2013089	19,725
93.184	University of Massachusetts, Worcester	WA0015403/RFS2014118	12,237
93.226	Union College	NIH-TS1	5,596
93.226	University of Michigan	3001694180	35,250
93.242	Allegheny-Singer Research Institute	N/A	51,019
93.242	Allegheny-Singer Research Institute	N/A	74,869
93.242	Boston University	4500000977	66,086
93.242	Butler Hospital	9064-8340	6,969
93.242	Howard University	632201-H000036	(9,377)
93.242	Illinois Institute of Technology	SA453-1102-6157	14,305
93.242	Johns Hopkins University	20000990332	24,759
93.242	Johns Hopkins University	IMPACCT PO 2001603366	180,430
93.242	Places for People, Inc.	DC110607IMR-3	10,769
93.242	Rutgers the State University	4546	8,307
93.242	University of Vermont	22605	87,307
93.242	University of Washington	722320	19,305
93.242	Yale University	M13A11533 (A09085)	21,035
93.273	National Development and Research Institutes, Inc.	622C	6,217
93.273	National Development and Research Institutes, Inc.	622D	32,741
93.279	Johns Hopkins University	2001706094	39,154
93.279	Miriam Hospital	710-9865	59,514
93.279	National Development and Research Institutes, Inc.	618D	29,649

The accompanying notes are an integral part of this schedule.

Dartmouth College
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

CFDA Number	Federal Grantor/Pass-through Grantor/Program	Award Number/Pass-through Identification Number	Federal Expenditures
93.279	National Development and Research Institutes, Inc.	631B	32,517
93.279	National Development and Research Institutes, Inc.	631C	46,046
93.279	Oregon Research Institute	N/A	26,952
93.279	University of Vermont	22304 SUB51350	13,006
93.279	University of Vermont	24927	166,820
93.279	University of Vermont	N/A	(17,941)
93.279	University of Wisconsin-Madison	416K080	56,719
93.279	Westat, Inc.	8954.02.77.03	64,892
93.279	Westat, Inc.	s8954	697,560
93.279	Yale University	M12A11475 (A08818)	11,887
93.279	Yale University	M12A11475 (A08819)	1,123
93.283	NH Div of Public Health Services	N/A	6,333
93.361	Butler Hospital	9021-8340	19,782
93.393	Emory University	T179442	2,914
93.393	Fred Hutchinson Cancer Research Center	0000755544	106,149
93.393	Fred Hutchinson Cancer Research Center	0000773824	25,519
93.393	Fred Hutchinson Cancer Research Center	0000788687	95,083
93.393	Fred Hutchinson Cancer Research Center	0000788690	36,004
93.393	Fred Hutchinson Cancer Research Center	0000798534	7,926
93.393	Group Health Research Institute	2013169197	14,584
93.393	Group Health Research Institute	CA154292-02	234,116
93.393	Group Health Research Institute	CA154292-02-Dart	113,694
93.393	Group Health Research Institute	CA154292-03	315,372
93.393	Group Health Research Institute	CA154292-03-Dartmouth-Onega	162,765
93.393	Harvard University	150096.003	5,923
93.393	Harvard University	150144.507561.0004	30,082
93.393	Stanford University	60373226-110835-K	37,783
93.393	University of Chicago	44706-A	116,365
93.393	University of Hawaii Cancer Center	Z10074296	6,453
93.393	University of Hawaii Cancer Center	Z10046243	22,618
93.393	University of North Carolina at Chapel Hill	5-30888	280,525
93.393	University of North Carolina at Chapel Hill	5-30987	183,548
93.393	University of North Carolina at Chapel Hill	5-33528	953,601
93.393	University of Pittsburgh	0019106 (120429-3)	118,691
93.393	University of Texas, Houston	0009805A	16,431
93.393	University of Washington	659975	101,535
93.393	University of Washington	724576	159,663
93.393	Vanderbilt University	VUMC 40616	19,568
93.393	Vanderbilt University	VUMC40616	(2,704)
93.394	University of California, Irvine	2014-3022	3,872
93.394	University of North Carolina at Chapel Hill	5-44609	(1,011)
93.394	University of North Carolina at Chapel Hill	5-44999	72,487
93.395	Celdara Medical, LLC.	N/A	90,938
93.395	Children's Hospital of Philadelphia (CHOP)	COG PCR	9,362
93.395	Fred Hutchinson Cancer Research Center	0000789863-207806	801
93.395	Fred Hutchinson Cancer Research Center	0000799972	756
93.395	John Wayne Cancer Institute	MSLT-11	1,823
93.395	Massachusetts General Hospital	213580	97,744
93.395	Massachusetts General Hospital	213589	82,537
93.395	Mayo Clinic	63044794	153,715
93.395	Mayo Clinic	PO# 63434762	78,180
93.395	Radiation Monitoring Devices, Inc.	N/A	40,276
93.395	University of North Carolina at Chapel Hill	27469-34	1,484
93.395	Woomera Therapeutics, Inc.	N/A	152,470
93.396	University of Miami	N/A	11,810
93.396	Vanderbilt University	N/A	5,136
93.396	Vanderbilt University	VUMC 40709	44,053
93.396	Wistar Institute	24581-02-365	24,625
93.397	University of Michigan	3002191972	143,370

The accompanying notes are an integral part of this schedule.

Dartmouth College
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

CFDA Number	Federal Grantor/Pass-through Grantor/Program	Award Number/Pass-through Identification Number	Federal Expenditures
93.397	University of Texas, M D Anderson Cancer Center	918184	26,870
93.399	Black Hills Center for American Indian Health	BHCAIH 5P50CA148110-04	37,007
93.399	Black Hills Center for American Indian Health	BHCAIH 3P50CA148110-05S1	2,696
93.399	Southwest Oncology Group	CA37429	(1,361)
93.610	Feinstein Institute for Medical Research	500559-DAR-01	8,434
93.610	Feinstein Institute for Medical Research	500559-DAR-02	160,873
93.610	Vinfin Corporation	1C1CMS330983	72,031
93.632	University of New Hampshire	13-055	(463)
93.632	University of New Hampshire	13-055A	3,330
93.701	EMMES Corporation	3501-001	(5,619)
93.701	EMMES Corporation	N/A	19,903
93.837	Celdara Medical, LLC.	2RRHL097464-02A1	205,910
93.837	Celdara Medical, LLC.	N/A	70,546
93.837	Duke University	177494	7,876
93.837	Duke University	179452	9,472
93.837	Emory University	N/A	3,264
93.837	Emory University	S884537	14,606
93.837	Emory University	T095805	41,512
93.837	Harvard University	150103.5075649.00003	47,202
93.837	Northeast Ohio Medical University	34520-A	24,229
93.837	University of Oklahoma Health Sciences Center	RS20130511-03	37,598
93.837	University of Virginia	GC11875-143582	239,419
93.837	University of Virginia	GC11934 144513	40,455
93.837	University of Virginia	N/A	23,396
93.838	University of Michigan	PO#3002783226	400
93.839	Celdara Medical, LLC.	N/A	135,337
93.839	Yale University	M10A10692 (A07741)	11,582
93.846	Boston University	4500001443	(15,824)
93.846	Boston University	4500001432	195,663
93.846	Boston University	4500001443	107,228
93.846	Drexel University	232514	35,447
93.846	Drexel University	Subaward # 232514	85,508
93.846	Regents of the University of Minnesota	N00018851	2,499
93.846	University of Michigan	3001369865	39,930
93.846	Washington University	WU-10-157	97,381
93.847	Beth Israel Deaconess Medical Center	01024387	92,103
93.847	Children's Hospital of Philadelphia (CHOP)	DK066174	5,101
93.847	Mayo Clinic	5U01DK065713-06	13,623
93.847	University of North Carolina at Chapel Hill	5-31662	12,414
93.847	Vanderbilt University	VUMC 41358	17,460
93.852	University of Vermont	28373SUB51600	8,542
93.853	Brown University	00000303	119,285
93.853	Brown University	00000303/P01NS065719	7,459
93.853	Brown University	00000304	106,790
93.853	Brown University	00000304 / P01NS065719	10,496
93.853	Clarkson University	375-32228-1	83,015
93.853	University of Medicine & Dentistry of NJ	99-705	25
93.853	University of Vermont	26913SUB51363	68,388
93.853	University of Vermont	27988SUB51549	11,230
93.853	University of Vermont	27989SUB51543	20,308
93.853	University of Vermont	28377SUB51601	23,085
93.853	University of Vermont	N/A	9,072
93.853	Yale University	A09014/M10A10508	24,369
93.853	Yale University	A09394 M10A10508	75,854
93.855	Avatar Medical, LLC	under NIAID prime	4,558
93.855	Cornell University	64289-9879	168,517
93.855	Harvard University	152471.5061742.0002	49,063
93.855	Harvard University	152482.5064984.0106	366,130

The accompanying notes are an integral part of this schedule.

Dartmouth College
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

CFDA Number	Federal Grantor/Pass-through Grantor/Program	Award Number/Pass-through Identification Number	Federal Expenditures
93.855	ImmuNext, Inc.	N/A	197,870
93.855	ImmuRx Inc	N/A	(350)
93.855	Regents of the University of Minnesota	N003235801	15,292
93.856	University of Alabama	000406257-017	7,771
93.856	University of Alabama	000406291-014	8,259
93.859	Marine Biological Laboratory	45397	38,202
93.859	Parabon Computation Inc	1112-1073-51-01	10,919
93.859	Tufts University	HS0356	56,524
93.865	Boston Medical Center	0330001	23,917
93.865	Boston University	4429-5	27,972
93.865	Boston University	4500000689	46,704
93.865	Childrens Hospital Boston	0000458635	31,372
93.865	Childrens Hospital Boston	PO#RSTFD0000537943	2,942
93.865	Childrens Hospital Boston	RSTFD0000544213	322,169
93.865	Childrens Hospital Boston	RSTFD0000582456	31,966
93.865	Simbex	N/A	101,316
93.865	The Administrators of the Tulane Educational Fund	TUL-HSC-466-13/14	16,961
93.865	Tufts University	M330001-HS2815	45,430
93.865	University of Massachusetts, Worcester	6147954/RFS2013101	8,206
93.866	Boston University	4500001264	5,430
93.866	Harvard University	150122.5075764.0211	19,065
93.866	Harvard University	150122.5075764.0311	52,382
93.866	National Bureau of Economic Research	33-4135-05-Dartmouth	98,854
93.866	National Bureau of Economic Research	83-4029-20-Dartmouth	49,959
93.866	Thomas Jefferson University	080-19000-S01001	36,744
93.866	University of California, San Diego	ADC-039	24,946
93.866	University of Maryland	SR00001553	1,677
93.866	University of Maryland	SR00002920	10,938
93.866	University of Wisconsin-Madison	520K376	5,000
93.866	Yale University	C14A11799 (A09232)	45,042
93.867	Johns Hopkins University	2000925494	35,166
93.867	Thomas Jefferson University	080-19000-R92704	917
93.867	University of California, San Francisco	5640sc	56,741
93.867	University of California, San Francisco	7260sc	43,071
93.879	Indiana University	IN4687237DC	165,764
93.UNK	American College of Radiology	RTOG	35,810
93.UNK	American College of Radiology	N/A	5,111
93.UNK	Boston University	4500001200	20,442
93.UNK	Boston University	P30 YR2	9,859
93.UNK	Brown University	PO #P262083	(6,250)
93.UNK	Creare, LLC.	71438	10,153
93.UNK	CytoSorbents, Inc.	CYTOSUB0002	69,134
93.UNK	Dana Farber Cancer Institute	UNIV OF CHICAGO	83,451
93.UNK	Duke University	Z10/Z11	(669)
93.UNK	Fast-Track Drugs and Biologics, Inc.	N/A	(10,043)
93.UNK	Fast-Track Drugs and Biologics, Inc.	NCIG-003	(33,027)
93.UNK	Group Health Research Institute	HHSN261201100031C	66,631
93.UNK	Indiana University	Amend #3	(5,137)
93.UNK	Les Centres Gheskio	N/A	12,467
93.UNK	Les Centres Gheskio	YR6	10,810
93.UNK	Lewin Group, Inc.	N/A	919
93.UNK	Massachusetts General Hospital	217706	158,070
93.UNK	University of Rochester	5-23280	8,439
93.UNK	University of Rochester	5-23281	27,139
93.UNK	University of South Florida	U01-DK061055	15,954
93.UNK	University of Vermont	25992 YR2	6,994
93.UNK	University of Vermont	25992-Dartmouth 2	34,971
Subtotal			11,850,904
U.S. Department of Health and Human Services total			98,943,974

The accompanying notes are an integral part of this schedule.

Dartmouth College

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2014

CFDA Number	Federal Grantor/Pass-through Grantor/Program	Award Number/Pass-through Identification Number	Federal Expenditures
National Science Foundation:			
	Direct awards (47.RD)		9,724,532
	Subagreements:		
47.041	Norwich Technologies	N/A	36,939
47.050	Boston University	GC176992NGA	63,731
47.050	Stanford University	60398977-109515-A	25,810
47.070	University of Massachusetts, Lowell	S52100000014133	6,700
47.074	Purdue University	4101-19822	261,928
47.074	University of North Carolina at Chapel Hill	5-37375	369,053
47.074	University of North Carolina at Chapel Hill	5-54963	253,658
47.074	University of Wyoming	NSF40391	12,673
47.074	Virginia Polytechnic Institute & State University	479065-19715	199
47.078	University of Colorado-Boulder	1548198	74,024
47.078	University of New Hampshire	11-069	6,421
47.079	Oregon State University	S1315A-F	22,225
47.081	University of New Hampshire	PZ 12-044	267,397
	Subtotal		1,400,758
	National Science Foundation total		11,125,290
U.S. Department of Defense:			
	Direct awards (12.RD)		5,042,121
	Subagreements:		
12.000	University of California, San Diego	10315327	2,089
12.000	University of California, San Diego	10316816	10,364
12.000	University of California, San Diego	10317739	2,812
12.000	University of California, San Diego	10320526	5,541
12.000	Wistar Institute	35441-02-365	13,087
12.300	Creare, LLC.	70711	24,550
12.300	Naval Postgraduate School	N00244-14-1-0021	16,935
12.420	Milcord, LLC	N/A	6,537
12.420	Milcord, LLC	SC-1109-01	29,893
12.420	Rutgers the State University	00003416	106,761
12.420	University of Texas, Houston	0009671B	11,031
12.420	Veterans Medical Research Foundation (VMRF)	07969-01-301695	53,650
12.431	George Mason University	E2030472	222,684
12.431	University of California, San Diego	10291747	516,196
12.431	University of Illinois	2013-00347-01	79,150
12.431	University of Illinois	2013-00635-04 (A0342)	21,899
12.431	University of Wisconsin-Madison	419K812	130,633
12.598	Arctan, Inc.	N/A	233,551
12.800	Securborator, Inc.	30004	50,077
12.800	University of Texas, El Paso	2014054558	38,546
12.800	University of Texas, El Paso	2014054629	171,515
12.UNK	Clinical Research Management, Inc.	Dartmouth-09-01	49,102
12.UNK	Clinical Research Management, Inc.	Dartmouth-13-01	1,471,867
12.UNK	Creare, LLC.	62967	21,172
12.UNK	Creare, LLC.	66231	5,533
12.UNK	Creare, LLC.	70438	14,116
12.UNK	Massachusetts Institute of Technology	PO 7000267034	14,078
12.UNK	University of California, San Diego	10313358	19,753
	Subtotal		3,343,121
	U.S. Department of Defense total		8,385,242

The accompanying notes are an integral part of this schedule.

Dartmouth College
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

CFDA Number	Federal Grantor/Pass-through Grantor/Program	Award Number/Pass-through Identification Number	Federal Expenditures
U.S. National Aeronautics and Space Administration:			
Direct awards (43.RD)			3,318,111
Subagreements:			
43.000	Massachusetts Institute of Technology	5710002466	100,590
43.000	University of New Hampshire	13-049	50,290
43.000	University of New Hampshire	13-065	322,622
43.001	Johns Hopkins University	113901	40,487
43.001	Massachusetts Institute of Technology	5710003372	91,778
43.001	Smithsonian Astrophysical Observatory (SAO)	GO0-11135C	1,196
43.001	Smithsonian Astrophysical Observatory (SAO)	GO2-13150A	9,877
43.001	Smithsonian Astrophysical Observatory (SAO)	GO3-14150A	16,742
43.001	Smithsonian Astrophysical Observatory (SAO)	SP8-9001 A	2,316
43.001	University of Colorado-Boulder	1549373	51,666
43.001	University of New Hampshire	10-092	119,974
43.001	University of Wyoming	1001478	39,143
43.UNK	Johns Hopkins University	107457	14,645
43.UNK	Regents of the University of Minnesota	X5336545104	120,641
Subtotal			981,968
U.S. National Aeronautics and Space Administration total			4,300,080
U.S. Department of Agriculture:			
Direct awards (10.RD)			286,145
Subagreements:			
10.652	University of Maine	UM-S860	17,068
Subtotal			17,068
U.S. Department of Agriculture total			303,213
Veteran's Administration:			
Direct awards (64.RD, 27.RD)			31,371
Subagreements:			
27.011	Veterans Educ & Resrch Assoc of New England	N/A	7,533
Subtotal			7,533
Veteran's Administration total			38,904
U.S. Department of Commerce:			
Direct awards (11.RD)			212,400
U.S. Department of Commerce total			212,400
U.S. Department of Energy:			
Direct awards (81.RD)			450,382
Subagreements:			
81.000	Battelle	4000115284	1,203,255
81.000	University of New Hampshire	08-028	136,085
81.049	Rutgers the State University	4566 PO #S1646988	18,435
81.113	University of South Florida	2106-1154-00-A	31,599
81.122	University of Illinois	2010-01251-01	235,343
81.UNK	Battelle Energy Alliance, LLC	00123736	177,376
81.UNK	Mascoma Corporation	MASCOMA	436,820
Subtotal			2,238,912
U.S. Department of Energy total			2,689,294
U.S. Department of Homeland Security:			
Direct awards (97.RD)			521,614
Subagreements:			
97.061	University of Texas, El Paso	26-3001-82-61	(692)
Subtotal			(692)
U.S. Department of Homeland Security total			520,922

The accompanying notes are an integral part of this schedule.

Dartmouth College
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

Cluster Title/CFDA Number	Federal Grantor/Pass-through Grantor/Program	Award Number/Pass-through Identification Number	Federal Expenditures
U.S. Environmental Protection Agency:			
Direct awards (66.RD)			<u>438,529</u>
U.S. Environmental Protection Agency total			<u>438,529</u>
U.S. Department of Education:			
Direct awards (84.RD)			719,661
Subagreements:			
84.133	Boston University	4500001127	5,487
84.133	University of Massachusetts, Worcester	6147298/RFS2013094	1,675
84.UNK	Harvard University	108074-5025571	<u>123,465</u>
Subtotal			<u>130,627</u>
U.S. Department of Education total			<u>850,288</u>
Other direct federal awards:			
45.161	National Endowment for the Humanities	RQ-50470-10	42,565
45.169	National Endowment for the Humanities	HD-51394-11	17,160
45.169	National Endowment for the Humanities	HK-50021-12	<u>(8,870)</u>
Subtotal			<u>50,854</u>
Subagreements:			
15.000	Georgia Institute of Technology	RC051-S4	47,625
15.650	Michigan State University	#125607/RC102549 Dartmouth	5,064
15.UNK	Bureau of Safety and Environmental Enforcement (BSEE)	E12PC00064	63,587
15.UNK	Bureau of Safety and Environmental Enforcement (BSEE)	E12PC00033	134,154
20.UNK	Massachusetts Institute of Technology	5710003653	11,415
96.007	University of Michigan	300251870UM13-07	65,492
96.007	University of Michigan	3002852924UM14-01	16,033
98.UNK	Program for Appropriate Technology in Health (PATH)	AID.1470-08669-CRT	<u>23,849</u>
Subtotal			<u>367,220</u>
Total Research and Development Cluster			<u>129,499,179</u>
Student Financial Assistance Cluster:			
U.S. Department of Education:			
Other direct awards:			
84.007	SEOG FY14	P007A132503	799,883
84.033	FWS FY13	P033A122503	(229)
84.033	FWS FY14	P033A132503	1,037,671
84.063	Pell FY14	P063P131791	<u>2,268,502</u>
Total Student Financial Assistance Cluster			<u>4,105,827</u>
Highway Safety Cluster:			
Subagreements:			
20.600	NH Highway Safety Agency	304-13S-001	16,094
20.600	NH Highway Safety Agency	304-13S-002	30,163
20.600	NH Highway Safety Agency	304-13S-003	20,369
20.600	NH Highway Safety Agency	304-13S-006	4,218
20.600	NH Highway Safety Agency	304-14S-001	53,984
20.600	NH Highway Safety Agency	304-14S-002	102,732
20.600	NH Highway Safety Agency	304-14S-003	12,973
20.600	NH Highway Safety Agency	304-14S-004	32,761
20.600	NH Highway Safety Agency	308-13S-005	4,185
20.600	NH Highway Safety Agency	308-14S-005	<u>9,047</u>
Total Highway Safety Cluster			<u>286,526</u>
Other Sponsored Programs:			
American Recovery and Reinvestment Act:			
93.000	ICF Macro	635243-10S-1567	135,704
93.702	Nat'l Center for Research Resources (NCRR)	C06RR030432	2,529,853
93.UNK	Booz Allen Hamilton, Inc.	101311SB23	<u>199,493</u>
American Recovery and Reinvestment Act total			<u>2,865,050</u>

The accompanying notes are an integral part of this schedule.

Dartmouth College
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

CFDA Number	Federal Grantor/Pass-through Grantor/Program	Award Number/Pass-through Identification Number	Federal Expenditures
U.S. Department of Health and Human Services:			
Direct awards:			
93.107	Health Resources & Svcs Admin (HRSA)	U77HP03627-09-00	192,186
93.110	Health Resources & Svcs Admin (HRSA)	2 T73MC00024-17-00	832,874
93.127	Health Resources & Svcs Admin (HRSA)	2H33MC06727-08	118,489
93.127	Health Resources & Svcs Admin (HRSA)	H34MC26202	130,630
Subtotal of 93.127			249,119
93.153	Health Resources & Svcs Admin (HRSA)	H12HA24881	454,675
93.243	Substance Abuse & Mental Health Services Admin	U79SM057261	37,693
93.249	Health Resources & Svcs Admin (HRSA)	UB6HP20157	349,929
93.398	Nat'l Cancer Institute (NCI)	1F31CA177203	41,418
93.398	Nat'l Cancer Institute (NCI)	5F30CA168079-02	6,326
93.398	Nat'l Cancer Institute (NCI)	F30CA168079	31,984
93.398	Nat'l Cancer Institute (NCI)	F32CA144579	26,085
Subtotal of 93.398			105,813
93.610	Centers for Medicare and Medicaid Services	1C1CMS331029-01-00	8,795,716
93.652	Administration for Children and Families	90CO1099	642,130
93.847	Nat'l Inst of Diabetes & Digest & Kidney (NIDDK)	F30DK094540	47,756
93.853	Nat'l Inst of Neurological Disord & Stroke (NINDS)	F31NS077537	38,780
93.853	Nat'l Inst of Neurological Disord & Stroke (NINDS)	F320NS064637	(1)
Subtotal of 93.853			38,779
93.855	Nat'l Inst of Allergy & Infectious Diseases (NIAID)	R13AI106495	1,898
93.867	National Eye Institute (NEI)	F32EY023165	50,176
93.918	Health Resources & Svcs Admin (HRSA)	H76HA00812	369,466
93.928	Health Resources & Svcs Admin (HRSA)	H97HA25006	54,982
93.969	Health Resources & Svcs Admin (HRSA)	UB4HP19206	479,024
93.989	John E. Fogarty International Center (FIC)	D43TW006807	307,683
93.989	John E. Fogarty International Center (FIC)	D43TW009573	153,008
93.989	John E. Fogarty International Center (FIC)	R25TW007693	210,398
Subtotal of 93.989			671,089
93.UNK	Health Resources & Svcs Admin (HRSA) (Non LOC)	HHS250201200022C	360,574
93.UNK	Nat'l Library of Medicine (NLM)	HHSN276201300129P	9,091
Subtotal			13,742,971
Subagreements:			
93.000	NH Div of Public Health Services	1026040	27,139
93.000	NH Div of Public Health Services	SFY2013	(1,401)
Subtotal of 93.000			25,738
93.067	Les Centres Gheskio	N/A	22,393
93.067	Les Centres Gheskio	N/A	61,588
Subtotal of 93.067			83,981
93.069	NH Div of Public Health Services	SFY 2012-2013	3,759
93.070	NH Department of Environmental Services	03-44-44-442010-2047-102.5	44,254
93.110	Mount Sinai School of Medicine	0253-6541-4609	(386)
93.136	NH Dept of Health & Human Services	90004015	(12,882)
93.136	NH Dept of Health & Human Services	90004015-REV	17,656
Subtotal of 93.136			4,774
93.145	University of Massachusetts Memorial Medical Ctr	6144040-ETC-06	(1)
93.145	University of Massachusetts Memorial Medical Ctr	WA00120885-ETC08	61,688
Subtotal of 93.145			61,687
93.283	NH Dept of Health & Human Services	711472-09	1,446
93.283	NH Div of Public Health Services	1017170	36,709
93.283	NH Div of Public Health Services	FY14	232,444
93.283	NH Div of Public Health Services	N/A	633,499
Subtotal of 93.283			904,098

The accompanying notes are an integral part of this schedule.

Dartmouth College
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

CFDA Number	Federal Grantor/Pass-through Grantor/Program	Award Number/Pass-through Identification Number	Federal Expenditures
93.361	Women & Infants Hospital	9613	10,800
93.652	NH Dept of Health & Human Services	N/A	129,946
93.865	Women & Infants Hospital	9613	10
93.889	NH Div of Public Health Services	SFY 2011	(2,448)
93.889	NH Div of Public Health Services	STNHFY14	113,416
Subtotal of 93.889			110,968
93.989	Les Centres Gheskio	N/A	33,736
93.994	NH Div of Public Health Services	1003160	(1,298)
93.UNK	National Rural Health Association	N/A	(537)
93.UNK	NH Dept of Health & Human Services	1021329	1,041,071
93.UNK	North Country Health Consortium (NCHC)	N/A	3,999
Subtotal			2,456,600
U.S. Department of Health and Human Services total			16,199,571
National Science Foundation:			
Direct awards:			
47.070	National Science Foundation (NSF)	IIS-1228475	344
47.076	National Science Foundation (NSF)	DGE-0801490	346,850
47.076	National Science Foundation (NSF)	DGE-0947790	586,082
47.076	National Science Foundation (NSF)	DRL-1010577	493,623
47.076	National Science Foundation (NSF)	DUE-0941836	14,906
Subtotal of 47.076			1,441,461
Subtotal			1,441,805
Subagreements:			
47.076	Community College System of New Hampshire	NSF DUE-1104106	50,268
National Science Foundation total			1,492,073
U.S. National Aeronautics and Space Administration:			
Direct awards:			
43.001	NASA Goddard Space Flight Center	NNX12AK60H	26,999
43.008	NASA Goddard Space Flight Center	NNX10AL81H	1,414
Subtotal			28,413
Subagreements:			
43.000	University of New Hampshire	11-015	182,867
Subtotal			182,867
U.S. National Aeronautics & Space Administration total			211,280
Veteran's Administration:			
Direct awards:			
27.011	Department of Veterans Affairs	VA241-12-C-0132	23,153
27.011	Department of Veterans Affairs	VA241-13-C-0196	82,650
27.011	Department of Veterans Affairs	VA741-13-C-0011	480,806
27.011	VA Maryland Health Care System	PO#1:512D67099	(6,144)
27.011	White River Junction VA Medical Center	405-C37383	7,278
27.011	White River Junction VA Medical Center	405C37411	16,436
27.011	White River Junction VA Medical Center	405-C37421	9,821
27.011	White River Junction VA Medical Center	405-C47317	5,269
27.011	White River Junction VA Medical Center	405C47319	31,943
27.011	White River Junction VA Medical Center	405-C47344	52,633
27.011	White River Junction VA Medical Center	405D37004	12,829
27.011	White River Junction VA Medical Center	405-D37005	42,961
27.011	White River Junction VA Medical Center	405-D47003	9,773
27.011	White River Junction VA Medical Center	N/A	16,487
27.011	White River Junction VA Medical Center	V0024IP-00100	3,963
27.011	White River Junction VA Medical Center	VA105-C00462	2,725
Subtotal of 27.011			792,582
Subagreements:			
27.011	Veterans Educ & Resrch Assoc of New England	N/A	149,103
Subtotal			149,103
Veteran's Administration total			941,685

The accompanying notes are an integral part of this schedule.

Dartmouth College
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

CFDA Number	Federal Grantor/Pass-through Grantor/Program	Award Number/Pass-through Identification Number	Federal Expenditures
U.S. Department of Defense:			
Direct awards:			
12.901	National Security Agency (NSA)	H98230-12-1-0293	3,735
Subtotal			3,735
Subagreements:			
12.431	University of Illinois	2013-00635-01 (A0342)	12,101
Subtotal			12,101
U.S. Department of Defense total			15,836
U.S. Department of Agriculture:			
Direct awards:			
10.914	Natural Resources Conservation Service (NON-LOC)	811428130GK	17,477
10.UNK	Natural Resources Conservation Service (NON-LOC)	EQIP 2008 741428130C4	9,062
Subtotal			26,539
Subagreements:			
10.914	Natural Resources Conservation Service	721428070BP	38,090
U.S. Department of Agriculture total			64,629
U.S. Department of Education:			
Direct awards:			
84.133A	Department of Education	H133A120164	444,962
84.200	Department of Education	P200A100031	25,248
84.200A	Department of Education	P200A120038	238,576
84.200A	Department of Education	P200A120041	229,348
84.200A	Department of Education	P200A120042	150,261
84.200A	Department of Education	P200A120087	143,713
Subtotal of 84.200A			761,898
U.S. Department of Education total			1,232,108
National Endowment for the Arts:			
Direct awards:			
45.169	National Endowment for the Humanities	HK-50021-12	142,917
45.024	National Endowment for the Arts (NEA)	13-5400-7069	34,525
45.024	National Endowment for the Arts (NEA)	14-5400-7038	26,066
Subtotal of 45.024			60,591
45.301	Institute of Museum and Library Services	MA-30-13-0480-13	27,096
Subtotal			230,604
Subagreements:			
45.025	New England Foundation for the Arts	13-26181	5,000
45.025	New England Foundation for the Arts	13-26226	7,500
45.025	New England Foundation for the Arts	13-26228	9,000
45.025	New England Foundation for the Arts	13-26232	8,500
Subtotal of 45.025			30,000
National Endowment for the Arts total			260,604
Other Federal Agencies:			
Direct awards:			
99.000	Tennessee Valley Authority	5462	120,510
Subtotal			120,510
Subagreements:			
97.067	NH Div of Public Health Services	NNEMMRS	164
98.UNK	Program for Appropriate Technology in Health (PATH)	GAT.1387-05810-CRT	6,945
19.UNK	IREX	FY14-YALI-Dartmouth-01	59,180
98.UNK	University Research Co., LLC	FY11-A08-7500	82,608
98.UNK	Republic of Rwanda Ministry of Health	N/A	850,005
Subtotal			998,902
Other Federal Agencies total			1,119,412
Total Other Sponsored Programs			24,402,247
Grand Total			\$ 158,293,780

The accompanying notes are an integral part of this schedule.

Dartmouth College

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2014

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") summarizes the expenditures of Dartmouth College (the "College" or "Dartmouth") under federal government programs for the year ended June 30, 2014. The information in this schedule is presented in accordance with the requirements of U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments and Nonprofit Organizations*. Negative amounts on the Schedule represent adjustments to expenditures reported in the prior year. The Schedule includes Catalog of Federal Domestic Assistance (CFDA) and pass-through award numbers when available.

For purposes of the Schedule, federal awards include all grants, contracts, and similar agreements entered into directly between the College and agencies and departments of the federal government and all subawards to the College by nonfederal organizations pursuant to federal grants, contracts, and similar agreements.

2. Summary of Significant Accounting Policies for Federal Award Expenditures

Expenditures for direct and indirect costs are recognized as incurred using the accrual method of accounting and the cost accounting principles contained in the OMB Circular A-21, *Cost Principles for Educational Institutions*, and the regulations of the specific programs. Under those cost principles, certain types of expenditures are not allowable or are limited as to reimbursement.

3. Facilities and Administrative Costs

Dartmouth recovers facilities and administrative (F&A) costs associated with research and development pursuant to arrangements negotiated with the Department of Health and Human Services (DHHS). Dartmouth submitted an F&A cost proposal in the fall of 2011 for negotiated F&A rates that became effective July 1, 2011. Dartmouth's F&A cost rate for fiscal year 2014 is 62% for on-campus research.

4. Federal Student Loan Programs

Loans made to eligible students and parents under federal student loan programs during the year ended June 30, 2014 are not included in the Schedule, and are summarized as follows:

Title IV Program Federal Perkins Loan Program (Perkins)	\$ 4,103,992
Federal Direct Student Loans	<u>27,898,475</u>
	<u>\$ 32,002,467</u>

Federal direct loans are issued by the U.S. Department of Education directly to students and their parents. The balances and transactions relating to these loans are not included in Dartmouth's financial statements.

The Perkins loans are administered and serviced directly by Dartmouth. The Perkins Loan Program principal cancelled for the year ended June 30, 2014 is \$60,892. In addition, Dartmouth continues to service Health Education Assistance Loans (HEAL) which were issued in previous years. Balances and transactions relating to these loans are included in Dartmouth's financial statements.

Dartmouth College
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

The balances outstanding on these loans at June 30, 2014 are as follows:

Perkins	\$ 23,062,692
HEAL	<u>176,515</u>
	<u>\$ 23,239,207</u>

For the year ended June 30, 2014, Dartmouth claimed \$275,593 in administrative cost allowances related to its student financial assistance programs, which are not included in the Schedule.

5. Pass-Through Awards

For the year ended June 30, 2014, Dartmouth received awards directly and from federal agencies, which were passed through to suprecipients. The amounts passed through are as follows:

Research and development	\$ 18,419,466
Other	<u>6,359,791</u>
	<u>\$ 24,779,257</u>

These amounts are included in the total expenditures shown on the Schedule.



**Independent Auditor's Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance with *Government Auditing Standards***

To the Board of Trustees of Dartmouth College:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the consolidated financial statements of Dartmouth College (the "College"), which comprise the statement of financial position as of June 30, 2014, and the related statement of activities, operating expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 20, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the College's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, we do not express an opinion on the effectiveness of the College's internal control.

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

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



Compliance and Other Matters

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

Purpose of this Report

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

PricewaterhouseCoopers LLP

Boston, Massachusetts
October 20, 2014



**Independent Auditor's Report on Compliance with Requirements
That Could Have a Direct and Material Effect on Each Major Program and on Internal
Control Over Compliance in Accordance with OMB Circular A-133**

To the Board of Trustees of Dartmouth College:

Report on Compliance for Each Major Federal Program

We have audited Dartmouth College's (the "College") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the College's major federal programs for the year ended June 30, 2014. The College's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the College's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the College's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the College's compliance.



Opinion on Each Major Federal Program

In our opinion, the College complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

Other Matters

The results of our auditing procedures disclosed two instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2014-001 and 2014-002. Our opinion on each major federal program is not modified with respect to this matter.

The College's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The College's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the College is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the College's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the College's internal control over compliance.

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



weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

PricewaterhouseCoopers LLP

Boston, Massachusetts
March 26, 2015

Dartmouth College
Schedule of Findings and Questioned Costs
Year Ended June 30, 2014

1. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiency(s) identified that are not considered to be material weakness(es)? ☐ yes ☒ none reported

Noncompliance material to financial statements noted? ☐ yes ☒ no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiency(s) identified that are not considered to be material weaknesses? ☐ yes ☒ none reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? ☒ yes ☐ no

Identification of Major Programs:

CFDA Number(s)

Name of Federal Program or Cluster

Various
93.610
93.702

Research and Development Cluster
Centers for Medicare and Medicaid Services
Nat'l Center for Research Resources (NCRR)

Dollar threshold used to distinguish between type A and type B programs: \$3,000,000

Auditee qualified as low-risk auditee? ☐ yes ☒ no

2. Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards*

None noted.

Dartmouth College
Schedule of Findings and Questioned Costs
Year Ended June 30, 2014

3. Federal Award Findings and Questioned Costs

Finding 2014-001

Research and Development Cluster

Grantor: National Cancer Institute, Tufts University and Office of the Director

Grant Name: Effectors Myc Function, Leaders YR31 S4, NCCC Core, Invasive Behavior,
Mechanistic Analysis and Orbitrap

CFDA Number: 93.393, 93.859 and 93.351

Award Year: July 1, 2013 - June 30, 2014

Criteria

Institutions of higher education, hospitals, and other non-profit organizations shall follow the provisions of OMB Circular A-110. OMB Circular A-110 requires that equipment be used in the program for which it was acquired or, when appropriate, other Federal programs. Equipment records shall be maintained, a physical inventory of equipment shall be taken at least once every two years and reconciled to the equipment records, an appropriate control system shall be used to safeguard equipment, and equipment shall be adequately maintained.

Condition

Throughout testing of equipment inventory, we noted three departments had not completed their physical inventory counts within the two year requirement as of June 30, 2014.

Questioned Cost

None noted.

Cause

The cause of this noncompliance is due to the implementation of a new fixed assets system during fiscal 2014. The College had technical issues with the new radio frequency identification tags (RFID); these tags were intended to assist in performing equipment inventories, however, the RFIDs were not ready for use. As the College tracks equipment inventories on a departmental basis, the inventory is not completed until all items within that department are inspected. Due to this policy, the inventory was not completed within the two year requirement. All required inventories have been completed to date.

Effect

Federally funded equipment could be sold, transferred or disposed of without the knowledge of the College.

Recommendation

We recommend that the College implement the necessary policies and procedures to ensure that all departments that have federally funded equipment perform a physical inventory within the two year requirement.

Management's Views and Corrective Action Plan

Management's views and corrective action plan is included at the end of this report after the summary schedule of prior audit findings.

Dartmouth College
Schedule of Findings and Questioned Costs
Year Ended June 30, 2014

Finding 2014-002

Other Sponsored Programs

Grantor: Department of Health and Human Services

Grant Name: The high value healthcare collaborative: engaging patients to meet the triple aim

CFDA Number: 93.610

Award Year: July 1, 2013 – June 30, 2014

Criteria

Institutions of higher education, hospitals, and other non-profit organizations shall follow the provisions of OMB Circular A-110. OMB Circular A-110 requires that cost transfers occur within a reasonable time after the original charge (defined by institutional policy or federal regulation).

Condition Found and Perspective

During fiscal year 2014, there were 52 wage related cost transfers and 25 non-wage related cost transfers for a total of 77 transfers for this award. Of the 25 non-wage related cost transfers performed during fiscal year 2014, we selected four for testing from this award and did not note any exceptions. Of the 52 wage transfers for this award, none were selected for review. However, management brought to our attention that during fiscal year 2014, six employees' labor allocations were adjusted incorrectly and outside the time period required for compliance with Dartmouth's wage transfer policy. This policy states that wage transfers should be completed within 90 days of the original charge. Although the adjustments were not in compliance with Dartmouth's policy, the costs were determined to be allowable. The impact to fiscal year 2014 was removal of \$49,000 of salary and fringe benefit costs (from a total of \$1.2 million for the award).

Questioned Costs

None noted.

Cause

The cause of this noncompliance was a misunderstanding of Dartmouth's policy by the grant manager.

Effect

The costs associated with a grant could be over/under stated.

Recommendation

We recommend that Dartmouth reiterate the importance of its policies and procedures around cost transfers to grant managers and principal investigators in order to ensure there is an understanding of the impact when such policies and procedures are not followed.

Management's Views and Corrective Action Plan

Management's views and corrective action plan is included at the end of this report after the summary schedule of prior audit findings and status.

Dartmouth College
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2014

Finding 2013-1

Research and Development Cluster

Grantor: National Science Foundation and Department of Defense

Award #: CNS-1205521, W911NF-12-1-0607, AST-1211384 and BCS-1222531

CFDA Number: 47.070, 12.431, 47.049 and 97.075

Award Year: July 1, 2012 - June 30, 2013

Condition

During the other auditor's testing over equipment, they noted there are 43 departmental units with equipment purchased through federal grants. The other auditor noted that 6 of the 43 departments had not completed and reconciled their physical inventory within the two year requirement.

Recommendation

The other auditor's recommended that Dartmouth implement the necessary policies and procedures to ensure that all departments that received federal funds to purchase equipment have a physical inventory performed every two years.

Status

Dartmouth College implemented Oracle's Fixed Assets module for tracking assets in November 2013. A second phase of the project scheduled to be completed in fiscal year 2014 was to implement a radio frequency identification tag (RFID) system to assist in performing the equipment inventories. Due to technical issues, the system didn't go live until October 2014. As part of the system implementations, Dartmouth's policies, procedures and training materials have been updated to improve compliance with biennial inventory requirements. Although a similar finding was identified in fiscal 2014, the College has shown improvement as a result of the system implementation with all inventories being completed. The inventories were not completed, however, within the required two year period. Refer to the current year finding for more information.



Dartmouth College

Procurement Services • 7 Lebanon Street • Suite 313 • Hanover • New Hampshire • 03755
Tel: (603) 646-2811 • Fax: (603) 646-3810 • E-mail: procurement.services@dartmouth.edu

November 18, 2014

To Whom It May Concern:

Re: A-133 Audit Findings on Equipment Inventories

Dartmouth's Management Response: Dartmouth College implemented Oracle's Fixed Assets module for tracking assets in November 2013. A second phase of the project scheduled to be completed in fiscal year 2014 was to implement a radio frequency identification tag (RFID) system to assist in performing the equipment inventories. Due to technical issues, the system didn't go live until October 2014. As part of the system implementations, our policies, procedures and training materials have been updated to improve compliance with biennial inventory requirements.

Thanks,

Tammy L. Moffatt
Director of Procurement, Payables and Inventory



Dartmouth College

*Office of Sponsored Projects
11 Rope Ferry Road, HB 6210
Hanover, NH 03755-1404*

TELEPHONE (603) 646 - 3007

FAX (603) 646 - 3670

EMAIL: sponsored.projects@dartmouth.edu

March 23, 2015

To Whom it May Concern:

Re: A-133 Audit Finding on Transfers

Dartmouth's Management Response: Management notified the auditors when the policy exceptions were discovered. Charges in question represent actual work performed on the grant but were not charged timely in accordance with Dartmouth College policy. Dartmouth has informed the funding agency and will correct all charges to the grant that were not processed in compliance with our wage transfer policy. The department in question is receiving training from the Office of Sponsored Projects on appropriate processes related to labor charges.

Jill Mortali
Director, Office of Sponsored Projects

Board of Trustees

Emily B. Bakemeir '82	Charter Trustee
Gail K. Boudreaux '82	Charter Trustee
R. William Burgess, Jr. '81	Charter Trustee
James G. Coulter '82	Charter Trustee
Denise M. Dupre '80	Charter Trustee
Gregg L. Engles '79	Charter Trustee
Nathaniel C. Fick '99	Alumni Trustee
Annette Gordon-Reed '81	Charter Trustee
Philip J. Hanlon '77	Past President
Margaret Hassan	Governor of NH
William W. Helman IV '80	<i>Elected Chair 2014</i>
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Steven Roth '62 Tuck '63	Charter Trustee
Peggy Epstein Tanner '79	Charter Trustee
Diane L. Taylor '77	Charter Trustee
Benjamin F. Wilson '73	Alumni Trustee

Debra Samaha

Education

2008-2012 Enrolled in Master of Public Health , University of New Hampshire
1993 - 1996 University of New Hampshire Durham, NH
Bachelor of Science in Nursing

- Graduated from Concord Hospital School of Nursing in 1978
- Attended New Hampshire Technical Institute in Concord, NH
- Attended San Diego State University, San Diego, Calif.
- Attended Diablo Valley Junior College in California

Professional experience

2009-Present Dartmouth College Medical School/Injury Prevention Center
Lebanon, NH

Program Director

1978 - 2009 Concord Hospital Concord, NH
Staff Nurse/ Injury Prevention Coordinator

- Worked predominately as a staff nurse for eighteen of my thirty-two years in nursing. Due to my passion for prevention my role has evolved over the years from nursing staff to the field of injury control.

Additional professional activities

Injury Prevention Co-Chairperson for New Hampshire Emergency Nurses Association.

Coordinated the Greater Concord Safe Community Coalition and secured grant funding for this community initiative from inception until June 2008 and currently serve on the Advisory Board. Served as a public member on The Governor's Commission for the Prevention, Intervention and Treatment of Alcohol and Drug Abuse for three years. Involved with the Concord Area Substance Abuse Coalition since it was created and resigned this position when assuming new role in 2009. Current member of the Suicide Prevention Council and Abusive Head Trauma Coalition in NH, Buckle Up NH, and Safe Kids NH.

As a certified Child Passenger Safety Technician I have been active in child passenger safety and occupant protection issues and helped plan the first Four-Day Technical Training for Child Passenger Safety Technicians in New Hampshire.

Worked diligently with community PTO's and schools to promote bike safety and safe routes to school projects for children in the Concord Community. I have attended National Safe Routes to School training and worked to secure funding for Concord in the first round of NH DOT Safe Routes funding.

Coordinated a Refugee Injury Prevention Group in the Greater Concord Area.

Co-Chair of the NH Falls Risk Reduction Task Force. Worked with local EMS to create collaboration between EMS and Home Care addressing those patients who fall but refuse transport to the hospital.

Attended Lean Six Sigma Process Improvement Training in Spring 2009.

Professional

Emergency Nurses Association, NH Public Health Association, American

HOWARD C. HEDEGARD, JR.

1 MEDICAL CENTER DRIVE, LEBANON, NH 03756

Objective

To save lives and reduces injuries by promoting highway safety through education and community outreach.

EXPERIENCE

2008–PRESENT **Injury Prevention Center, Dartmouth College Medical School, Hanover, NH**

Highway Safety Specialist

- Promotes highway safety throughout New Hampshire through educational programs.
- Serves as chair for the Buckle Up New Hampshire coalition, New Hampshire traffic safety conference planning committee, and co-chair of the teen driver committee.
- Coordinates the annual Buckle Up in your Truck campaign and the Room to Live seat belt campaign throughout New Hampshire.
- Designed and manages the Buckle Up New Hampshire web site (www.buckleupnh.org)

New Hampshire Traffic Safety Institute (NHTSI), Epsom, NH

2008–2012 ***Defensive Driving Instructor / Instructor Trainer***

New Hampshire Traffic Safety Institute (NHTSI), Epsom, NH

2000–2008 ***Director of Community Education***

- Responsible for promoting highway safety through marketing defensive driving programs offered by NHTSI.
- Serves as agency liaison with law enforcement community, district courts, and NH Department of Safety.
- Instructs the Defensive Driving Attitude course and other National Safety Council driving improvement programs.

2000–2008 **Mercy Hospital, Portland, ME**

Assistant to the Controller

Responsible for the tracking of fixed assets, implementation of a purchasing card program, drafting of departmental policies and procedures, tracking and analysis of major equipment repair and maintenance costs, and performance of other financial operations projects.

1997–1999 **Mercy Hospital, Portland, ME**

Accounting Supervisor

Responsible for supervision of accounting staff and payroll; accounts payable, and cash receipt functions for 200-bed hospital and related health care corporations.

EDUCATION/PROFESSIONAL DEVELOPMENT

Bachelor of Arts, St. Paul College, St. Paul, MN

Accounting/Business Studies, Franklin Pierce College, Dover, NH

Principles of Management Institute, University of Hartford

Managing with Reduced Resources, University of Maine
Defensive Driving Instructor Training, National Safety Council

AWARDS/CERTIFICATIONS

Instructor of the Year, Defensive Driving Attitude Course, National Safety Council
Certified Defensive Driving Instructor, National Safety Council
Certified Instructor Trainer, National Safety Council

COMMUNITY SERVICE

New Hampshire Traffic Safety Commission Member, Governor Appointed, 3 terms(2002-2011)
Treasurer/President, NH Traffic Safety Institute (1996-1999)
Deputy Treasurer, Town of Milton, NH (1992-1995)
Budget Committee Chairperson, Town of Milton, NH (1992-1995)

COMPUTER SKILLS

Microsoft Office (Word, Excel, Publisher)	Financial/Accounting Software
Web Site Design (Front Page, Dreamweaver)	Hardware and Network Operations

Cynthia J. LaPointe
1 Medical Center Drive
Lebanon, NH 03756
603/653-8360(W)
cynthia.lapointe@dartmouth.edu

PROFESSIONAL EMPLOYMENT

MAY 2003 TO PRESENT:

Program Assistant, Dartmouth College Medical School/Injury Prevention Center (Dept. of Pediatrics)
Lebanon, New Hampshire

- Coordinates a variety of activities to support program functions
- Tracks monthly expenditures for multiple, complex accounts for program budgets
- Maintains inventory and order office supplies and/or conference materials
- Primary point of contact for program, providing information on policies/procedures to both general public and government, health, and public safety officials
- Maintain program files and databases
- Manage information and referral system
- Coordinates conferences, training schedules and other meetings as required

DECEMBER, 1992 TO MAY, 2003:

Assistant to the Director, Dartmouth College Medical School/Hood Center for Children & Families (Dept. of Pediatrics)
Lebanon, New Hampshire

- Manage all office administrative functions
- Maintain day-to-day activities and special projects
- Coordinate production of grant proposals, manuscripts and manuals
- Develop and administer several federal grant budgets
- Maintain numerous database files
- Daily correspondence
- Travel arrangements
- Coordinate various size conferences and/or meetings and provide logistics
- Supervise clerical staff and have active role in their performance evaluations

September, 1982 to October, 1992

Secretary, Student Conservation Association, Inc.
Charlestown, New Hampshire

- Support for the President and Vice President of the organization
- Filing of all office correspondence
- Mailing of requested applications
- Phone/office coverage
- Supply inventory
- Maintained database for all applicants to program

August, 1979 to August 1982

Receptionist, Mt. Ascutney Hospital and Health Center
Windsor, Vermont

- Switchboard operation and receptionist.

1969 to 1973

Office Manager, Newport Area Home Health Agency
Newport, New Hampshire

- Administrative support to the Director
- Insurance billing
- Accounts payable/receivable

1969 to 1979

Billing Clerk, Newport Hospital
Newport, New Hampshire

- Out-patient billing
- Coding for insurance

1973 to 1997

Bookkeeper, Secretary to LaPointe Builders
Claremont, New Hampshire

- Maintained office records
- Billing
- Accounts payable/receivable

1968 to 1969

Medical receptionist for Dr. John Walker
Newport, New Hampshire

EDUCATION

1967-1968 Sacred Heart Hospital, School of Nursing

1963-1967 Stevens High School, Claremont, NH

ORGANIZATIONS

1986 - Present Lioness, Claremont, NH

1982-1986 School Board Member, St. Mary School, Claremont, NH

WORKSHOPS/COURSES

Basic Accounting
NH Technical College, Claremont, NH

Introduction to Psychology
NH Technical College, Claremont, NH

Stress Management for Women Workshop

Conference for Women

Staff Development/Supervisory Management

Secretarial Seminar

JAMES E. ESDON
1 Medical Center Drive
Lebanon, NH 03756
Work: (603)653-8356
jim.esdon@dartmouth.edu

BACKGROUND SUMMARY

Skilled in implementing injury prevention programs, personnel management, budget management, volunteer recruitment and training, membership development and outdoor education. People skills include teaching, coaching, directing, listening, encouraging, and supporting. Additional skills include writing, problem solving, planning, and implementation. Knowledgeable in fundraising including annual campaigns, special events, project sales, and product sales.

QUALIFICATIONS

Management

- Managed injury prevention programs for Injury Prevention Center at Dartmouth.
- Managed staff of fourteen people including all aspects of hiring, training, evaluation, and counseling.
- Oversaw daily operations of a busy office.
- Administered field operations for a statewide non-profit agency.
- Demonstrated customer service skills.
- Member of the Management Team for a busy retail store with sales in excess of 3.5 million annually.

Fundraising/Development

- Increased annual sustaining membership campaign.
- Organized new special events and increased revenue from existing ones.
- Significantly grew annual product sale.
- Ability to recruit, train, and retain strong volunteer base.
- Able to accurately balance and maintain daily financial records.

Outdoor Education

- Managed large summer camp operation with balanced budget every year.
- Increased attendance through innovative programming and quality customer service.

Computer Literacy

- Knowledgeable in Windows XP, Microsoft Word; E-mail; Internet searches.
- Hotel reservations software.
- Cash register operation.

EMPLOYMENT HISTORY

- | | |
|---|--------------|
| • Program Manager with Injury Prevention Center, Dartmouth College | 2001-Present |
| • Instructor for New Hampshire Traffic Safety Institute | 2010-Present |
| • Police Officer, Charlestown, NH Police Department | 2008-Present |
| • Keyholder/Associate with Eastern Mountain Sports, Lebanon, NH | 2002-Present |
| • Assistant Scout Executive/ Staff Leader with Green Mountain Council,BSA | 1995-2001 |
| • Senior Field Executive/ Camp Director with Daniel Webster Council,BSA | 1989-1995 |
| • District Executive/ Camp Director with Daniel Webster Council,BSA | 1985-1989 |

EDUCATION & CERTIFICATIONS

- Bachelor of Science, Physical Education
Plymouth State College, Plymouth, New Hampshire
- Professional Development Instructional Courses
Professional Development Level I, II, and III
Advanced District Administration
Personnel Management Level I
Fundraising/Endowment Roundtable
- Certified Child Passenger Safety Technician, Certification # TO26803
- SOLO Wilderness First Aid
- American Red Cross Basic First Aid, CPR & AED
- American Red Cross Certified Lifeguard
- New Hampshire Certified Part-Time Law Enforcement Officer
- Certification as Instructor- National Safety and Health Council ADD-DD
- Operations Management Course
Plymouth State University

PERSONAL

- Hobbies include running, hiking, backpacking, and fishing.
- Working towards Master's in Business Administration.

KEY ADMINISTRATIVE PERSONNEL

NH Department of Health and Human Services

Contractor Name: Trustees of Dartmouth College

Name of Program: Injury Prevention Services

BUDGET PERIOD: SFY 16 (7/1/15 - 6/30/16)				
NAME	JOB TITLE	SALARY	PERCENT PAID FROM THIS CONTRACT	AMOUNT PAID FROM THIS CONTRACT
Debra Samaha	Program Director	\$72,988	50.00%	\$36,494.11
Howard Hedegard	Traffic Safety Specialist	\$47,079	20.00%	\$9,415.79
Cindi LaPointe	Program Assistant	\$43,066	25.00%	\$10,766.60
James Esdon	Injury Prevention Specialist	\$56,575	15.00%	\$8,486.18
		\$0	0.00%	\$0.00
		\$0	0.00%	\$0.00
TOTAL SALARIES (Not to exceed Total/Salary Wages, Line Item 1 of Budget request)				\$65,162.68

BUDGET PERIOD: SFY 17 (7/1/16 - 6/30/17)				
NAME	JOB TITLE	SALARY	PERCENT PAID FROM THIS CONTRACT	AMOUNT PAID FROM THIS CONTRACT
Debra Samaha	Program Director	\$74,813	50.00%	\$37,406.47
Howard Hedegard	Traffic Safety Specialist	\$48,256	20.00%	\$9,651.18
Cindi LaPointe	Program Assistant	\$44,143	25.00%	\$11,035.77
James Esdon	Injury Prevention Specialist	\$57,989	15.00%	\$8,698.34
		\$0	0.00%	\$0.00
		\$0	0.00%	\$0.00
TOTAL SALARIES (Not to exceed Total/Salary Wages, Line Item 1 of Budget request)				\$66,791.75



Nicholas A. Toumpas
Commissioner

José Thier Montero
Director

STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES

29 HAZEN DRIVE, CONCORD, NH 03301-6527
603-271-4517 1-800-852-3345 Ext. 4517
Fax: 603-271-4519 TDD Access: 1-800-735-2964



G&C Approval Date: 7/10/2013
G&C Item #: 41

June 17, 2013

Her Excellency, Governor Margaret Wood Hassan
and the Honorable Council
State House
Concord, New Hampshire 03301

Handwritten notes: "69-199 Federal" and "30-819 General" with arrows pointing to the G&C Item # and Approval Date respectively.

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Public Health Services, Bureau of Population Health and Community Services, Maternal and Child Health Section, to enter into an agreement with Trustees of Dartmouth College (Vendor #177157-B016), 11 Rope Ferry Road, Hanover, New Hampshire 03755, in an amount not to exceed \$246,170.00, to provide injury prevention services, to be effective July 1, 2013 or date of Governor and Council approval, whichever is later, through June 30, 2015.

Funds are anticipated to be available in the following account in SFY 2014 and SFY 2015 upon the availability and continued appropriation of funds in the future operating budgets, with authority to adjust amounts within the price limitation and amend the related terms of the contract without further approval from Governor and Executive Council.

05-95-90-902010-5190 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS:
DIVISION OF PUBLIC HEALTH, BUREAU OF POPULATION HEALTH AND COMMUNITY SERVICES,
MATERNAL AND CHILD HEALTH

Fiscal Year	Class/Object	Class Title	Job Number	Total Amount
SFY 2014	102-500731	Contracts for Prog Svc	90019001	\$92,500.00
SFY 2015	102-500731	Contracts for Prog Svc	90019001	\$92,500.00
			Sub-Total	\$185,000.00

05-95-90-902010-5896 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS:
DIVISION OF PUBLIC HEALTH, BUREAU OF POPULATION HEALTH AND COMMUNITY SERVICES, ACA
HOME VISITING

Fiscal Year	Class/Object	Class Title	Job Number	Total Amount
SFY 2014	102-500731	Contracts for Prog Svc	90004104	\$25,585.00
SFY 2015	102-500731	Contracts for Prog Svc	90004104	\$25,585.00
			Sub-Total	\$51,170.00

05-95-48-481010-8917 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS:
ELDERLY-ADULT SERVICES, GRANTS TO LOCALS, HEALTH AND PROMOTION CONTRACTS

Fiscal Year	Class/Object	Class Title	Job Number	Total Amount
SFY 2014	102-500731	Contracts for Prog Svc	48108462	\$5,000.00
SFY 2015	102-500731	Contracts for Prog Svc	48108462	\$5,000.00
			Sub-Total	\$10,000.00
			Total	\$246,170.00

EXPLANATION

Funds in this agreement will be used to provide injury prevention programming throughout the state. Specific activities will include injury prevention training for home visitors; training for professionals and clinicians to reduce falls among the elderly; and support for New Hampshire's Injury Prevention Advisory Council.

Injuries have a significant impact on the health and wellbeing of New Hampshire residents. In New Hampshire from the years 1999-2010, unintentional injuries were the leading cause of death for residents 1-34 years of age. For New Hampshire residents ages 15-34 in those same years, suicide was the second leading cause of death. Unintentional falls are the leading cause of injury-related death for elderly New Hampshire citizens aged 65 years and older.

While death is the most tragic outcome of injuries, it is not the most common. Non-fatal injuries present a significant burden to the health care system, and in particular, to emergency department utilization. The cost of emergency department visits in New Hampshire is significant. People suffer from injuries due to a wide range of reasons, or mechanisms, each with their own prevention strategies. Emergency department visits are one way to monitor and look at these types of injuries. The cost of emergency department visits in New Hampshire is vast. In 2007, non-fatal injuries cost approximately \$134 million in acute medical care in the emergency department and \$165 million for inpatient care. These costs do not include follow-up care in doctors' offices, rehabilitation therapies or medications after release from the hospital. Of those costs, \$40 million were for traumatic brain injuries alone. However, injury prevention activities are known to be cost effective in reducing morbidity and mortality.

Injury prevention activities are known to be cost effective in reducing morbidity and mortality. The goals of the current funding are to implement evidence based prevention programs through facilitation and participation in a number of statewide coalitions and task forces that address different types of injuries. This agreement has three components: statewide injury prevention, early childhood home visiting injury prevention, and professional training with the New Hampshire Falls Risk Reduction Task Force.

Should Governor and Executive Council not authorize this Request, this will directly result in a decrease in injury prevention activities in the areas of elderly falls, suicide prevention, unintentional injuries among children, and adolescent traffic safety. The rate of injury-related disability and death has declined in the past two decades, however, without continued support for prevention and education, there may be an increase in actual injury and death among New Hampshire residents, as well as additional costs to the health care system.

Trustees of Dartmouth College was selected for this project through a competitive bid process. A Request for Proposals was posted on The Department of Health and Human Services' web site from March 18, 2013 through April 17, 2013. In addition, an email was sent out to the Injury Prevention Advisory Committee on March 18, 2013.

One agency responded to the Request for Proposals. This proposal was reviewed and scored by three professionals who work inside the Department of Health and Human Services. The reviewers represent seasoned public health administrators and program managers experienced in contract and vendor management, injury prevention, and home visiting and falls in older adults. Each reviewer was selected for the specific skill set they possess and their experience. Their decision followed a thorough discussion of the strengths and weaknesses of the proposal. The Bid Summary is attached.

As referenced in the Request for Proposals, Renewals Section, this competitively procured Agreement has the option to renew for two (2) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties and approval of the Governor and Executive Council.

The following performance measures will be used to measure the effectiveness of the agreement.

- Eighty-five percent of the strategies and accompanying activities outlined in the "New Hampshire Violence and Injury Prevention Plan for Action 2013-2016" will be implemented and evaluated.
- Facilitation of 100% of the noted statewide coalitions in order to implement injury prevention.
- Ninety-percent of the participants in the Home Visiting Injury Prevention "Train the Trainer Program" will feel "knowledgeable" or "highly knowledgeable" in the topic subject areas upon completion of the training.

Area served: Statewide.

Source of Funds: 69.19% Federal Funds from Center for Disease Control, Preventative Health and Human Services Block Grant and the Department of Health and Human Services, Title IIID Prevention Health and 30.81% General Funds.

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

Respectfully submitted,

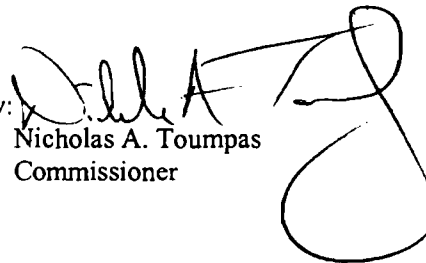


José Thier Montero, MD
Director



Nancy Rollins, MSW
Associate Commissioner
Director
Division of Community Based Care Services

Approved by:

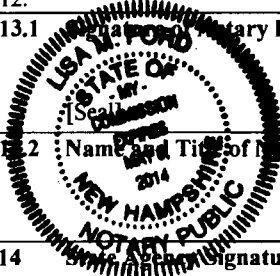


Nicholas A. Toumpas
Commissioner

Subject: Injury Prevention**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 Health and Human Services Division of Public Health Services		1.2 State Agency Address 29 Hazen Drive Concord, NH 03301-6504	
1.3 Contractor Name Trustees of Dartmouth College		1.4 Contractor Address Injury Prevention Program 11 Rope Ferry Road Hanover, New Hampshire 03755	
1.5 Contractor Phone Number 603-646-3007	1.6 Account Number 05-95-90-902010-5190-102-500731, 05-95-90-902010-5896-102-500731, 05-95-48-481010-8917-102-500731	1.7 Completion Date June 30, 2015	1.8 Price Limitation \$246,170
1.9 Contracting Officer for State Agency Lisa L. Dujno, MSN, APRN <i>dc ps</i> Bureau Chief		1.10 State Agency Telephone Number 603-271-4501	
1.11 Contractor Signature <i>Heather A. Arnold</i>		1.12 Name and Title of Contractor Signatory Heather A. Arnold, M.Ed. Assistant Director	
1.13 Acknowledgement: State of <u>NH</u> , County of <u>Grafton</u> On <u>5/22/13</u> before the undersigned officer, personally appeared the person identified in block 1.12, or satisfactorily proven to be the person whose name is signed in block 1.11, and acknowledged that s/he executed this document in the capacity indicated in block 1.12.			
1.13.1 Signature of Notary Public or Justice of the Peace  <i>Lisa M. Ford</i>			
1.13.2 Name and Title of Notary or Justice of the Peace <i>LISA M. Ford, Notary Public</i>			
1.14 Signature <i>Bruce Dujno</i>		1.15 Name and Title of State Agency Signatory <i>Bruce Dujno</i> Lisa L. Dujno, Bureau Chief	
1.16 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.17 Approval by the Attorney General (Form, Substance and Execution) By: <i>Jeanne P. Henrich, Attorney</i> On: <i>18 Jun. 2013</i>			
1.18 Approval by the Governor and Executive Council By: _____ On: _____			

NH Department of Health and Human Services

Exhibit A

Scope of Services

Injury Prevention

CONTRACT PERIOD: July 1, 2013 or date of G&C approval, whichever is later, through June 30, 2015

CONTRACTOR NAME: Trustees of Dartmouth College

ADDRESS: Injury Prevention Center

11 Rope Ferry Road, Hanover, New Hampshire 03755

Program Director: Debra Samaha

TELEPHONE: 603-646-3007

The Contractor shall provide injury prevention statewide services as specific below:

I. General Provisions

A) State and Federal Laws

The contractor is responsible for compliance with all relevant state and federal laws. Special attention is called to the following statutory responsibilities:

1. Persons employed by the contractor shall comply with the reporting requirements of New Hampshire RSA 169:C, Child Protection Act; RSA 161:F46, Protective Services to Adults and RSA 631:6, Assault and Related Offences.

B) Relevant Policies and Guidelines

The contractor shall promulgate appropriate policies and guidelines to ensure the consistency and adequacy of work performed by subcontracted agencies and shall, through regular meetings and through quality reviews, monitor and provide support to the work of these agencies.

C) Publications Funded Under Contract (Standard Language)

1. The DHHS and/or its funders will retain COPYRIGHT ownership for any and all original materials produced with DHHS contract funding, including, but not limited to, brochures, resource directories, protocols or guidelines, posters, or reports.
2. All documents (written, video, audio) produced, reproduced or purchased under the contract shall have prior approval from BCHS before printing, production, distribution, or use.
3. The Contractor shall credit DHHS on all materials produced under this contract following the instructions outlined in Exhibit C1 (5).

II. Minimal Standards of Core Services

A) Service Requirements

The contractor shall carry out the work as described and submitted with the application for funding and as approved by the Maternal and Child Health Section. Either party may amend the performance work plan upon 30 days advance written notice to the other party with the other party's approval.

The following performance measures and accompanying deliverables will be used to measure the effectiveness of this agreement:

1. Implementation and evaluation of at least 85% of the data driven, evidence based and/or informed strategies and accompanying activities outlined in the "The New Hampshire Violence and Injury Prevention Plan For Action 2013-2016". This plan is a subset of the overall "NH Strategic Injury Prevention Plan" and contains activities related to older adult falls, adolescents and motor vehicle crashes and unintentional poisonings.
 - Completion of "NH Strategic Injury Prevention Plan 2013-2017". This plan will include all areas of injury, updated data, and recommendations to follow proven injury prevention practices.
2. Facilitation and/or participation of 100% of the following statewide coalitions in order to implement injury prevention programming:
 - Injury Prevention Advisory Council (IPAC) with its accompanying Policy Subcommittee. The IPAC meets quarterly; the Policy Subcommittee meets as needed.
 - Safe Kids New Hampshire, which meets quarterly. This includes the provision of professional trainings on best practice injury prevention strategies in the context of these meetings. Topics will be determined by interest and injury surveillance data.
 - The Teen Driving Committee and the New Hampshire Falls Risk Reduction Task Force, both of which meet monthly.
3. Ninety-percent of the participants in the Home Visiting Injury Prevention Train the Trainer Program will feel comfortable in the topic subject areas post-test.
 - Implementation of injury prevention curriculum specific to home visitors, which includes an evaluation component and a distribution plan.
4. Plan, promote, and provide logistical support and evaluation for evidence based falls training on an annual basis.

B) Coordination of Services

1. The contractor shall coordinate, where possible, with other service providers within the state. At a minimum, such collaboration shall include interagency referrals, contractor participation in interagency groups concerned with sexual violence and joint activities with other agencies as appropriate.

2. As appropriate, the Contractor should participate in community needs assessments, public health performance assessments, and the development of regional public health improvement plans through collaboration with the local Public Health Regions, as may be appropriate, to enhance the implementation of community-based public health prevention initiatives being implemented by the contractor.
3. The Contractor agrees to cooperate and coordinate public health activities as requested by the Division of Public Health during any local situation or condition, natural or man-made, declared by the DHHS to be a public health emergency.

C) Meetings and Trainings

The contractor will be responsible to send staff to meetings and trainings as required by the program.

III. Quality or Performance Improvement (QI/PI)

A) Data and reporting requirements

The Contractor shall submit to MCHS the following data used to monitor program performance:

1. Submit data and narrative as requested by the MCHS at least 45 days prior to the submission of federal grant applications and reports. These reports have been due mid-October (grant application) and early January (annual report) of every year. The MCHS shall notify the Contractor at least 30 days in advance of any changes in the submission schedule.
2. In years when contracts or amendments are not required, the DPHS Budget Form, Budget Justification, Sources of Revenue and Program Staff list forms must be completed according to the relevant instructions and submitted as requested by DPHS and, at minimum, by April 30 of each year.
3. The Sources of Revenue report must be resubmitted at any point when changes in revenue threaten the ability of the agency to carry out the planned program.

B) On-site reviews

1. The contractor shall allow a team or person authorized by the Maternal and Child Health Section to periodically review the contractor's systems of governance, administration, data collection and submission, programmatic, and financial management in order to assure systems are adequate to provide the contracted services.
2. The contractor shall make corrective actions as advised by the review team if contracted services are not found to be provided in accordance with this exhibit.

NH Department of Health and Human Services

Exhibit B

**Purchase of Services
Contract Price**

Injury Prevention

CONTRACT PERIOD: July 1, 2013 or date of G&C approval, whichever is later, through June 30, 2015

CONTRACTOR NAME: Trustees of Dartmouth College

ADDRESS: Injury Prevention Center
11 Rope Ferry Road, Hanover, New Hampshire 03755

Program Director: Debra Samaha

TELEPHONE: 603-646-3007

Vendor #177157-B016 Job #90019001 Appropriation #05-95-90-902010-5190-102-500731
#90004104 #05-95-90-902010-5896-102-500731
#48108462 #05-95-48-481010-8917-102-500731

1. The total amount of all payments made to the Contractor for cost and expenses incurred in the performance of the services during the period of the contract shall not exceed:

\$185,000 for injury prevention, funded from 59% federal funds from the Center for Disease Control, Preventative Health and Human Services Block Grant (CFDA #93.991) and 41% general funds.

\$51,170 for injury prevention, funded from 100% federal funds from the United States Department of Health and Human Services, Health Resources and Services Administration, Maternal and Child Health Bureau (CDFA #93.505).

\$10,000 for injury prevention, funded from 100% federal funds from the Department of Health and Human Services, Title IIID Preventive Health (CFDA #93.043).

TOTAL: \$246,170

2. The Contractor agrees to use and apply all contract funds from the State for direct and indirect costs and expenses including, but not limited to, personnel costs and operating expenses related to the Services, as detailed in the attached budgets. Allowable costs and expenses shall be determined by the State in accordance with applicable state and federal laws and regulations. The Contractor agrees not to use or apply such funds for capital additions or improvements, entertainment costs, or any other costs not approved by the State.
3. This is a cost-reimbursement contract based on an approved budget for the contract period. Reimbursement shall be made monthly based on actual costs incurred during the previous month.
4. Invoices shall be submitted by the Contractor to the State in a form satisfactory to the State for each of the Service category budgets. Said invoices shall be submitted within twenty (20)

working days following the end of the month during which the contract activities were completed, and the final invoice shall be due to the State no later than sixty (60) days after the contract Completion Date. Said invoice shall contain a description of all allowable costs and expenses incurred by the Contractor during the contract period.

5. Payment will be made by the State agency subsequent to approval of the submitted invoice and if sufficient funds are available in the Service category budget line items submitted by the Contractor to cover the costs and expenses incurred in the performances of the services.
6. The Contractor may amend the contract budget for any Service category through line item increases, decreases, or the creation of new line items provided these amendments do not exceed the contract price for that particular Service category. Such amendments shall only be made upon written request to and written approval by the State. Budget revisions will not be accepted after June 20th of each contract year.
7. The Contractor shall have written authorization from the State prior to using contract funds to purchase any equipment with a cost in excess of three hundred dollars (\$300) and with a useful life beyond one year.

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NH Department of Health and Human Services

Exhibit C

SPECIAL PROVISIONS

1. **Contractors Obligations:** The Contractor covenants and agrees that all funds received by the Contractor under the Contract shall be used only as payment to the Contractor for services provided to eligible individuals and, in the furtherance of the aforesaid covenants, the Contractor hereby covenants and agrees as follows:
2. **Compliance with Federal and State Laws:** If the Contractor is permitted to determine the eligibility of individuals such eligibility determination shall be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.
3. **Time and Manner of Determination:** Eligibility determinations shall be made on forms provided by the Department for that purpose and shall be made and remade at such times as are prescribed by the Department.
4. **Documentation:** In addition to the determination forms, required by the Department, the Contractor shall maintain a data file on each recipient of services hereunder, which file shall include all information necessary to support an eligibility determination and such other information as the Department requests. The Contractor shall furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.
5. **Fair Hearings:** The Contractor understands that all applicants for services hereunder, as well as individuals declared ineligible have a right to a fair hearing regarding that determination. The Contractor hereby covenants and agrees that all applicants for services shall be permitted to fill out an application form and that each applicant or re-applicant shall be informed of his/her right to a fair hearing in accordance with Department regulations.
6. **Gratuities or Kickbacks:** The Contractor agrees that it is a breach of this Contract to accept or make a payment, gratuity or offer of employment on behalf of the Contractor, any Sub-Contractor or the State in order to influence the performance of the Scope of Work detailed in Exhibit A of this Contract. The State may terminate this Contract and any sub-contract or sub-agreement if it is determined that payments, gratuities or offers of employment of any kind were offered or received by any officials, officers, employees or agents of the Contractor or Sub-Contractor.
7. **Retroactive Payments:** Notwithstanding anything to the contrary contained in the Contract or in any other document, contract or understanding, it is expressly understood and agreed by the parties hereto, that no payments will be made hereunder to reimburse the Contractor for costs incurred for any purpose or for any services provided to any individual prior to the Effective Date of the Contract and no payments shall be made for expenses incurred by the Contractor for any services provided prior to the date on which the individual applies for services or (except as otherwise provided by the federal regulations) prior to a determination that the individual is eligible for such services.
8. **Conditions of Purchase:** Notwithstanding anything to the contrary contained in the Contract, nothing herein contained shall be deemed to obligate or require the Department to purchase services hereunder at a rate which reimburses the Contractor in excess of the Contractor's costs, at a rate which exceeds the amounts reasonable and necessary to assure the quality of such service, or at a rate which exceeds the rate charged by the Contractor to ineligible individuals or other third party funders for such service. If at any time during the term of this Contract or after receipt of the Final Expenditure Report hereunder, the Department shall determine that the Contractor has used payments hereunder to reimburse items of expense other than such costs, or has received payment in excess of such costs or in excess of such rates charged by the Contractor to ineligible individuals or other third party funders, the Department may elect to:
 - 8.1 Renegotiate the rates for payment hereunder, in which event new rates shall be established;

8.2 Deduct from any future payment to the Contractor the amount of any prior reimbursement in excess of costs;

8.3 Demand repayment of the excess payment by the Contractor in which event failure to make such repayment shall constitute an Event of Default hereunder. When the Contractor is permitted to determine the eligibility of individuals for services, the Contractor agrees to reimburse the Department for all funds paid by the Department to the Contractor for services provided to any individual who is found by the Department to be ineligible for such services at any time during the period of retention of records established herein.

RECORDS: MAINTENANCE, RETENTION, AUDIT, DISCLOSURE AND CONFIDENTIALITY:

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

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

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

9.3 **Medical Records:** Where appropriate and as prescribed by the Department regulations, the Contractor shall retain medical records on each patient/recipient of services.

10. **Audit:** Contractor shall submit an annual audit to the Department within nine months after the close of the agency fiscal year. It is recommended that the report be prepared in accordance with the provision of Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non Profit Organizations" and the provisions of Standards for Audit of Governmental Organizations, Programs, Activities and Functions, issued by the US General Accounting Office (GAO standards) as they pertain to financial compliance audits.

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

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

11. **Confidentiality of Records:** All information, reports, and records maintained hereunder or collected in connection with the performance of the services and the Contract shall be confidential and shall not be disclosed by the Contractor, provided however, that pursuant to state laws and the regulations of the Department regarding the use and disclosure of such information, disclosure may be made to public officials requiring such information in connection with their official duties and for purposes directed connected to the administration of the services and the Contract; and provided further, that the use or disclosure by any party of any information concerning a recipient for any purpose not directly connected with the administration of the Department or the Contractor's responsibilities with respect to purchased services hereunder is prohibited except on written consent of the recipient, his attorney or guardian.

Notwithstanding anything to the contrary contained herein the covenants and conditions contained in the Paragraph shall survive the termination of the Contract for any reason whatsoever.

12. **Reports: Fiscal and Statistical:** The Contractor agrees to submit the following reports at the following times if requested by the Department

12.1 Interim Financial Reports: Written interim financial reports containing a detailed description of all costs and non-allowable expenses incurred by the Contractor to the date of the report and containing such other information as shall be deemed satisfactory by the Department to justify the rate of payment hereunder. Such Financial Reports shall be submitted on the form designated by the Department or deemed satisfactory by the Department.

12.2 Final Report: A final report shall be submitted within sixty (60) days after the end of the term of this Contract. The Final Report shall be in a form satisfactory to the Department and shall contain a summary statement of progress toward goals and objectives stated in the Proposal and other information required by the Department.

13. **Completion of Services: Disallowance of Costs:** Upon the purchase by the Department of the maximum number of units provided for in the Contract and upon payment of the price limitation hereunder, the Contract and all the obligations of the parties hereunder (except such obligations as, by the terms of the Contract are to be performed after the end of the term of this Contract and/or survive the termination of the Contract) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

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

14.1 The preparation of this (report, document, etc.), was financed under a Contract with the State of New Hampshire, Department of Health and Human Services, Division of Public Health Services, with funds provided in part or in whole by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services.

15. **Operation of Facilities: Compliance with Laws and Regulations:** In the operation of any facilities for providing services, the Contractor shall comply with all laws, orders and regulations of federal, state, county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which shall impose an order or duty upon the Contractor with respect to the operation of the facility or the provision of the services at such facility. If any government license or permit shall be required for the operation of the said facility or the performance of the said services, the Contractor will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Contract the facilities shall comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and shall be in conformance with local building and zoning codes, by-laws and regulations.

16. **Insurance:** Select either (1) or (2) below:

As referenced in the Request for Proposal, Comprehensive General Liability Insurance Acknowledgement Form, the Insurance requirement checked under this section is applicable to this contract:

Insurance Requirement for (1) - 501(c) (3) contractors whose annual gross amount of contract work with the State does not exceed \$500,000, per RSA 21-I:13, XIV, (Supp. 2006): The general liability insurance requirements of standard state contracts for contractors that qualify for nonprofit status under section 501(c)(3) of the Internal Revenue Code and whose annual gross amount of contract work with the state does not exceed \$500,000, is comprehensive general liability insurance in amounts of not less than \$1,000,000 per claim or occurrence and \$2,000,000 in the aggregate. *These amounts may NOT be modified.*

- ☐ (1) The contractor certifies that it **IS** a 501(c) (3) contractor whose annual total amount of contract work with the State of New Hampshire does **not** exceed \$500,000.

Insurance Requirement for (2) - All other contractors who do not qualify for RSA 21-I:13, XIV, (Supp. 2006), Agreement P-37 General Provisions, 14.1 and 14.1.1. Insurance and Bond, shall apply: The Contractor shall, at its sole expense, obtain and maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, both for the benefits of the State, the following insurance: comprehensive general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$250,000 per claim and \$2,000,000 per incident or occurrence. *These amounts MAY be modified if the State of NH determines contract activities are a risk of lower liability.*

- ☒ (2) The contractor certifies it does **NOT** qualify for insurance requirements under RSA 21-I:13, XIV (Supp. 2006).

17. **Renewal:**

As referenced in the Request for Proposals, Renewals Section, this competitively procured Agreement has the option to renew for two (2) additional year(s), contingent upon satisfactory delivery of services, available funding, agreement of the parties and approval of the Governor and Council.

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18. Subparagraph 4 of the General Provisions of this contract, Conditional Nature of Agreement, is replaced as follows:

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, in whole or in part, under this Agreement are contingent upon continued appropriation or availability of funds, including any subsequent changes to the appropriation or availability 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 of Services provided in Exhibit A, Scope of Services, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of appropriated or available funds. In the event of a reduction, termination or modification of appropriated or available funds, the State shall have the right to withhold payment until such funds become available, if ever. The State shall have the right to reduce, terminate or modify services under this Agreement immediately upon giving the Contractor notice of such reduction, termination or modification. The State shall not be required to transfer funds from any other source or account into the Account(s) identified in block 1.6 of the General Provisions, Account Number, or any other account, in the event funds are reduced or unavailable.

19. Subparagraph 10 of the General Provisions of this contract, Termination, is amended by adding the following language;

- 10.1 The State may terminate the Agreement at any time for any reason, at the sole discretion of the State, 30 days after giving the Contractor written notice that the State is exercising its option to terminate the Agreement.
- 10.2 In the event of early termination, 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, including but not limited to, identifying the present and future needs of clients receiving services under the Agreement and establishes a process to meet those needs.
- 10.3 The Contractor shall fully cooperate with the State and shall promptly provide detailed information to support the Transition Plan including, but not limited to, any information or data requested by the State related to the termination of the Agreement and Transition Plan and shall provide ongoing communication and revisions of the Transition Plan to the State as requested.
- 10.4 In the event that services under the Agreement, including but not limited to clients receiving services under the Agreement are transitioned to having services delivered by another entity including contracted providers or the State, the Contractor shall provide a process for uninterrupted delivery of services in the Transition Plan.
- 10.5 The Contractor shall establish a method of notifying clients and other affected individuals about the transition. The Contractor shall include the proposed communications in its Transition Plan submitted to the State as described above.

SPECIAL PROVISIONS – DEFINITIONS

As used in the Contract, the following terms shall have the following meanings:

COSTS: Shall mean those direct and indirect items of expense determined by the Department to be allowable and reimbursable in accordance with cost and accounting principles established in accordance with state and federal laws, regulations, rules and orders.

DEPARTMENT: NH Department of Health and Human Services.

PROPOSAL: If applicable, shall mean the document submitted by the Contractor on a form or forms required by the Department and containing a description of the Services to be provided to eligible individuals by the Contractor in accordance with the terms and conditions of the Contract and setting forth the total cost and sources of revenue for each service to be provided under the Contract.

UNIT: For each service that the Contractor is to provide to eligible individuals hereunder, shall mean that period of time or that specified activity determined by the Department and specified in Exhibit B of the Contract.

FEDERAL/STATE LAW: Whenever federal or state laws, regulations, rules, orders, and policies, etc., are referred to in the Contract, the said reference shall be deemed to mean all such laws, regulations, etc., as they may be amended or revised from time to time.

CONTRACTOR MANUAL: Shall mean that document prepared by the NH Department of Administrative Services containing a compilation of all regulations promulgated pursuant to the New Hampshire Administrative Procedures Act. NH RSA Ch 541-A, for the purpose of implementing State of NH and federal regulations promulgated thereunder.

SUPPLANTING OTHER FEDERAL FUNDS: The Contractor guarantees that funds provided under this Contract will not supplant any existing federal funds available for these services.

NH Department of Health and Human Services

Standard Exhibit G

CERTIFICATION REGARDING THE AMERICANS WITH DISABILITIES ACT COMPLIANCE

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

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

Heather A. Arnold
Contractor Signature

ASSISTANT DIRECTOR
Contractor's Representative Title

Trustees of Dartmouth College
Contractor Name

5/22/13
Date