

**ATTORNEY GENERAL
DEPARTMENT OF JUSTICE**

154 Sam

33 CAPITOL STREET
CONCORD, NEW HAMPSHIRE 03301-6397

GORDON J. MACDONALD
ATTORNEY GENERAL



ANN M. RICE
DEPUTY ATTORNEY GENERAL

May 21, 2018

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
State House
Concord, New Hampshire 03301-6397

Your Excellency and Members of the Council:

REQUESTED ACTION

Authorize the Department of Justice to enter into subgrants with the programs listed below in the amount of \$478,848 from the Federal Victims of Crime Act Grant (VOCA) for the purpose of supporting programs that provide direct services to victims of crime effective upon Governor and Executive Council approval through June 30, 2020. 100% Federal Funds.

Funding is available as follows: 02-20-20-201510-5021, Victim of Crime Act Grant, 072, Grants Federal (Job# 20VOC17A).

<u>Account</u>	<u>Subgrantee</u>	<u>Vendor #</u>	<u>FY2018 Amount</u>
500574	Portsmouth Police Department	177463-B007	\$72,043
500574	Strafford County (Family Justice Center)	177478-B001	\$113,726
500575	NH Catholic Charities	177165-B001	\$293,079
Total Subgrants:			<u>\$478,848</u>

EXPLANATION

In Federal Fiscal Year 2015, Congress increased the amount of funding to be made available to the states from the Crime Victims Fund to support programs that provide direct services to victims of crime. The corresponding increase for New Hampshire allowed the Department to increase subgrants to direct service providers that have been the core, stable, accessible organizations that victims have historically relied upon. The increase also allowed the Department to release a \$5 million discretionary grant Request For Proposals (RFP) to help meet additional victim needs.

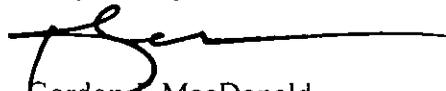
His Excellency, Governor Christopher T. Sununu
and the Honorable Council
Page 2 of 2

The RFP was posted on the state-wide purchasing website, the Department's website, and in two newspapers. An e-mail notification of the RFP went out to several hundred victim service provider contacts. In response to the RFP, 16 grant applications were received. A scoring committee rated the applications and made a recommendation to fund 15 organizations, for a total of \$4,131,459 as outlined in the attached RFP summary.

Twelve contract awards were approved at the Governor and Executive Council meeting held on May 16, 2018. This authorization request covers the remaining three awarded contracts. In the event that federal funds become unavailable, general funds will not be requested to support these programs.

Please let me know if you have any questions concerning this request. Thank you for your consideration.

Respectfully submitted,



Gordon J. MacDonald
Attorney General

#2029115

Bid/Application Summary for VOCA Discretionary RFP

2018 VOCA Applications	Description of Victim Services	Requested Funding
NH Department of Corrections	Increase Victim Offender Dialogue employee hours.	\$65,536
University of New Hampshire	Bringing uSafeUS, a mobile sexual assault response platform, to all NH Post-Secondary Institutions.	\$595,941
Belknap County Attorney's Office	Adding a Victim Witness Advocate to County Attorneys Office.	\$90,000
Grafton County Attorney	To make full time Circuit Court Victim Advocate.	\$35,137
Sullivan County Department of Corrections	Contract for VINE Project - Automated Victim Notification in nine County Jails.	\$317,574
CASA of New Hampshire	Increase Attorney hours and add permanency specialist and program managers.	\$238,000
Catholic Charities of New Hampshire	Specialized Legal Services for immigrant and refugee victims of crime.	\$293,079
Mary Hitchcock Memorial Hospital	Intake Coordinator at CHAD Child Advocacy Center at Dartmouth.	\$160,441
Child Advocacy Ctr. -Rockingham County	Add Family Support Specialist Position to the Rockingham Child Advocacy Center.	\$100,385
Front Door Agency	Transitional Housing program for homeless victims of crime.	\$393,942
Granite State Children's Alliance	Building Capacity and improving victim services.	\$455,655
NH Legal Assistance	Domestic Violence Advocacy Project add paralegal and 1.75 FTE Attorneys to Berlin and Claremont areas.	\$600,000
NH Coalition Against Domestic/Sexual Violence	Enhancing Statewide Trauma Informed Advocacy through 13 member crisis center agencies.	\$600,000
Portsmouth Police Department	Turn Part time Victim/Witness Advocate to full time (Contract Pending).	\$72,043
Strafford Family Justice Center	Client Care Coordinator Program (Contract Pending).	\$113,726
Never Again Foundation	Arizona based organization, unclear strategies to aid NH victims.	\$0

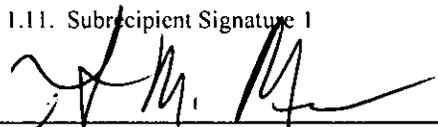
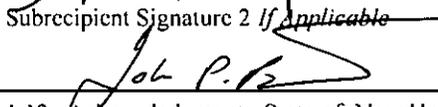
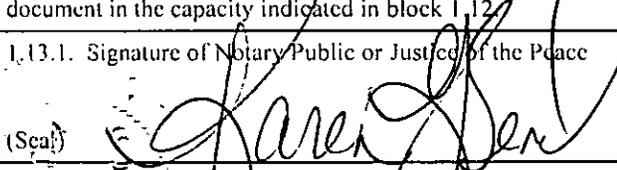
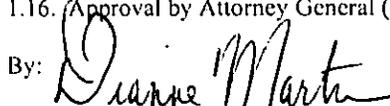
\$4,131,459

GRANT AGREEMENT

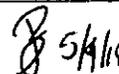
The State of New Hampshire and the Subrecipient hereby
Mutually agree as follows:

GENERAL PROVISIONS

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		1.2. State Agency Address 33 Capitol Street, Concord, NH 03301	
1.3. Subrecipient Name Portsmouth Police Department		1.4. Subrecipient Address 3 Junkins Avenue, Portsmouth, NH 03801	
1.5 Subrecipient Phone # (603) 610-7457	1.6. Account Number 08-20-20 - 201610 5021-072-500574	1.7. Completion Date 06/30/2020	1.8. Grant Limitation \$ 72,043
1.9. Grant Officer for State Agency Kathleen B. Carr		1.10. State Agency Telephone Number (603) 271-3658	
"By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Subrecipient Signature 1 		1.12. Name & Title of Subrecipient Signor 1 Robert M. Merner, Chief of Police	
Subrecipient Signature 2 If Applicable 		Name & Title of Subrecipient Signor 2 If Applicable John P. Bohenko, City Manager	
1.13. Acknowledgment: State of New Hampshire, County of Rockingham on 5/15/18 ^{5/18/18} before the undersigned officer, personally appeared the person identified in block 1.12., known to me (or satisfactorily proven) to be the person whose name is signed in block 1.11., and acknowledged that he/she executed this document in the capacity indicated in block 1.12.			
1.13.1. Signature of Notary Public or Justice of the Peace 		KAREN A. SENECAL Notary Public New Hampshire My Commission Expires June 10, 2020	
1.13.2. Name & Title of Notary Public or Justice of the Peace Karen A. Senechal, Administrative Manager			
1.14. State Agency Signature(s) Kathleen Carr		1.15. Name & Title of State Agency Signor(s) Kathleen Carr, Director of Administration	
1.16. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By:  Senior Assistant Attorney General, On: 5/16/18			
1.17. Approval by Governor and Council (if applicable) By: _____ On: / /			

2. SCOPE OF WORK: In exchange for grant funds provided by the State of New Hampshire, acting through the Agency identified in block 1.1 (hereinafter referred to as "the State"), the Subrecipient identified in block 1.3 (hereinafter referred to as "the Subrecipient"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT A (the scope of work being hereinafter referred to as "the Project").



3. AREA COVERED. Except as otherwise specifically provided for herein, the Subrecipient shall perform the Project in, and with respect to, the State of New Hampshire.
4. EFFECTIVE DATE: COMPLETION OF PROJECT.
- 4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.17), or upon signature by the State Agency as shown in block 1.14 ("the effective date").
- 4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").
5. GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.
- 5.1. The Grant Amount is identified and more particularly described in EXHIBIT B, attached hereto.
- 5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT B.
- 5.3. In accordance with the provisions set forth in EXHIBIT B, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Subrecipient the Grant Amount. The State shall withhold from the amount otherwise payable to the Subrecipient under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.
- 5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Subrecipient for all expenses, of whatever nature, incurred by the Subrecipient in the performance hereof, and shall be the only, and the complete, compensation to the Subrecipient for the Project. The State shall have no liabilities to the Subrecipient other than the Grant Amount.
- 5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.
6. COMPLIANCE BY SUBRECIPIENT WITH LAWS AND REGULATIONS. In connection with the performance of the Project, the Subrecipient shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Subrecipient, including the acquisition of any and all necessary permits.
7. RECORDS and ACCOUNTS.
- 7.1. Between the Effective Date and the date three (3) years after the Completion Date the Subrecipient shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.
- 7.2. Between the Effective Date and the date three (3) years after the Completion Date, at any time during the Subrecipient's normal business hours, and as often as the State shall demand, the Subrecipient shall make available to the State all records pertaining to matters covered by this Agreement. The Subrecipient shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Subrecipient" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Subrecipient in block 1.3 of these provisions.
8. PERSONNEL.
- 8.1. The Subrecipient shall, at its own expense, provide all personnel necessary to perform the Project. The Subrecipient warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.
- 8.2. The Subrecipient shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.
- 8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.
9. DATA: RETENTION OF DATA: ACCESS.
- 9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.
- 9.2. Between the Effective Date and the Completion Date the Subrecipient shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.
- 9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.
- 9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.
- 9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.
10. CONDITIONAL NATURE OR AGREEMENT. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Subrecipient notice of such termination.
11. EVENT OF DEFAULT: REMEDIES.
- 11.1. Any one or more of the following acts or omissions of the Subrecipient shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):
- 11.1.1 Failure to perform the Project satisfactorily or on schedule; or
- 11.1.2 Failure to submit any report required hereunder; or
- 11.1.3 Failure to maintain, or permit access to, the records required hereunder; or
- 11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.
- 11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:
- 11.2.1 Give the Subrecipient a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Subrecipient notice of termination; and
- 11.2.2 Give the Subrecipient a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Subrecipient during the period from the date of such notice until such time as the State determines that the Subrecipient has cured the Event of Default shall never be paid to the Subrecipient; and
- 11.2.3 Set off against any other obligation the State may owe to the Subrecipient any damages the State suffers by reason of any Event of Default; and
- 11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.
12. TERMINATION.
- 12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Subrecipient shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.
- 12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Subrecipient to receive that portion of the Grant amount earned to and including the date of termination.
- 12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Subrecipient from any and all liability for damages sustained or incurred by the State as a result of the Subrecipient's breach of its obligations hereunder.
- 12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Subrecipient hereunder, the Subrecipient, may terminate this Agreement without cause upon thirty (30) days written notice.
13. CONFLICT OF INTEREST. No officer, member of employee of the Subrecipient, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her

- personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.
14. SUBRECIPIENT'S RELATION TO THE STATE. In the performance of this Agreement the Subrecipient, its employees, and any subcontractor or subgrantee of the Subrecipient are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Subrecipient nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.
 15. ASSIGNMENT AND SUBCONTRACTS. The Subrecipient shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Subrecipient other than as set forth in Exhibit A without the prior written consent of the State.
 16. INDEMNIFICATION. The Subrecipient shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Subrecipient or subcontractor, or subgrantee or other agent of the Subrecipient. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.
 17. INSURANCE AND BOND.
 - 17.1 The Subrecipient shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:
 - 17.1.1 Statutory workmen's compensation and employees liability insurance for all employees engaged in the performance of the Project, and
 - 17.1.2 Comprehensive public liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than \$1,000,000 per occurrence and \$2,000,000 aggregate for bodily injury or death any one incident, and \$500,000 for property damage in any one incident; and
 - 17.2 The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Each policy shall contain a clause prohibiting cancellation or modification of the policy earlier than ten (10) days after written notice thereof has been received by the State.
 18. WAIVER OF BREACH. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Subrecipient.
 19. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.
 20. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.
 21. CONSTRUCTION OF AGREEMENT AND TERMS. This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intent of the parties hereto.
 22. THIRD PARTIES. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.
 23. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.
 24. SPECIAL PROVISIONS. The additional provisions set forth in Exhibit C hereto are incorporated as part of this agreement.

Subrecipient Initial(s): RMM
 Date: 5-8-18
J 5/9/18

EXHIBIT A

-SCOPE OF SERVICES-

1. Portsmouth Police Department as Subrecipient shall receive a grant from the New Hampshire Department of Justice (DOJ) for expenses incurred for services provided to victims of crime in compliance with the terms, conditions, specifications, and scope of work as outlined in the Subrecipient's application under state solicitation 2018VOCA1.
2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in Exhibit B. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.*
3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation should be maintained for at least 5 years after the close of the project.
4. Subrecipient shall be required to submit an annual application to the DOJ for review and compliance.
5. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
6. All correspondence and submittals shall be directed to:
NH Department of Justice
Grants Management Unit
33 Capitol Street
Concord, NH 03301
603-271-1261 or Tanya.Pitman@doj.nh.gov.

Subrecipient Initials KMA
Date 5-8-12

B 5/9/12

EXHIBIT B

-SCHEDULE/TERMS OF PAYMENT-

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT A.
2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.
3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form P-37 section 1.8.

3a. The Subrecipient shall be awarded an amount not to exceed \$72,043 of the total Grant Limitation from 7/1/2018 through 6/30/2020, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

Subrecipient Initials KMA
Date 5-8-18

B 5/9/18

EXHIBIT C

-SPECIAL PROVISIONS-

1. Subrecipients shall also be compliant at all times with the terms, conditions and specifications detailed in the VOCA Federal Grant Program Rule and Special Conditions as Appendix I which is subject to annual review.

Subrecipient Initials LMM
Date 5-8-18

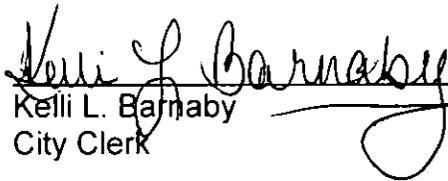
B 5/9/18

CERTIFICATE OF AUTHORITY

I, Kelli L. Barnaby, City Clerk for the City of Portsmouth, do hereby certify that:

Upon the City Council's vote to accept any grant, the City Manager is authorized to enter into grant agreements with local, state and federal agencies. His authority is found in the Revised Charter of the City of Portsmouth, Articles 1 and 5,

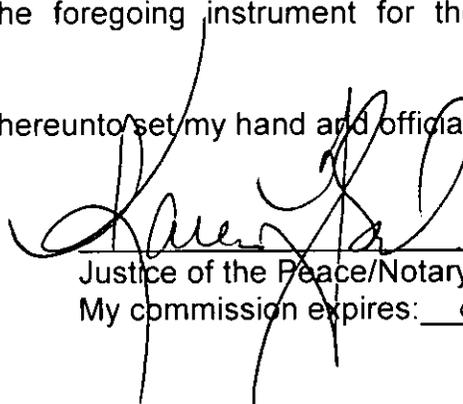
IN WITNESS WHEREOF, I have hereunto set my hand as the City Clerk of the City of Portsmouth, New Hampshire this 17th day of May, 2018.


Kelli L. Barnaby
City Clerk

STATE OF NEW HAMPSHIRE
ROCKINGHAM, SS

On this 17th day of May, 2018, before me, the undersigned officer, personally appeared Kelli L. Barnaby, who acknowledged herself to be the City Attorney of the City of Portsmouth, New Hampshire and that she, as City Clerk, being authorized to do so, executed the foregoing instrument for the purposes therein contained.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.


Justice of the Peace/Notary Public
My commission expires: June 10, 2020

KAREN A. SENCAL
Notary Public - New Hampshire
My Commission Expires June 10, 2020



CERTIFICATE OF COVERAGE

The New Hampshire Public Risk Management Exchange (Primex³) is organized under the New Hampshire Revised Statutes Annotated, Chapter 5-B, Pooled Risk Management Programs. In accordance with those statutes, its Trust Agreement and bylaws, Primex³ is authorized to provide pooled risk management programs established for the benefit of political subdivisions in the State of New Hampshire.

Each member of Primex³ is entitled to the categories of coverage set forth below. In addition, Primex³ may extend the same coverage to non-members. However, any coverage extended to a non-member is subject to all of the terms, conditions, exclusions, amendments, rules, policies and procedures that are applicable to the members of Primex³, including but not limited to the final and binding resolution of all claims and coverage disputes before the Primex³ Board of Trustees. The Additional Covered Party's per occurrence limit shall be deemed included in the Member's per occurrence limit, and therefore shall reduce the Member's limit of liability as set forth by the Coverage Documents and Declarations. The limit shown may have been reduced by claims paid on behalf of the member. General Liability coverage is limited to Coverage A (Personal Injury Liability) and Coverage B (Property Damage Liability) only. Coverage's C (Public Officials Errors and Omissions), D (Unfair Employment Practices), E (Employee Benefit Liability) and F (Educator's Legal Liability Claims-Made Coverage) are excluded from this provision of coverage.

The below named entity is a member in good standing of the New Hampshire Public Risk Management Exchange. The coverage provided may, however, be revised at any time by the actions of Primex³. As of the date this certificate is issued, the information set out below accurately reflects the categories of coverage established for the current coverage year.

This Certificate is issued as a matter of information only and confers no rights upon the certificate holder. This certificate does not amend, extend, or alter the coverage afforded by the coverage categories listed below.

Participating Member: City of Portsmouth One Junkins Avenue Portsmouth, NH 03801		Member Number: 275	Company Affording Coverage: NH Public Risk Management Exchange - Primex ³ Bow Brook Place 46 Donovan Street Concord, NH 03301-2624		
Type of Coverage		Effective Date (mm/dd/yyyy)	Expiration Date (mm/dd/yyyy)	Limits - NH Statutory Limits May Apply	
<input checked="" type="checkbox"/>	General Liability (Occurrence Form)	7/1/2017	7/1/2018	Each Occurrence	\$ 1,000,000
<input type="checkbox"/>	Professional Liability (describe)	7/1/2018	7/1/2019	General Aggregate	\$ 2,000,000
<input type="checkbox"/>	Claims Made			Fire Damage (Any one fire)	
<input type="checkbox"/>	Occurrence			Med Exp (Any one person)	
<input type="checkbox"/>	Automobile Liability			Combined Single Limit (Each Accident)	
	Deductible Comp and Coll: \$1,000			Aggregate	
<input type="checkbox"/>	Any auto				
<input type="checkbox"/>	Workers' Compensation & Employers' Liability			Statutory	
				Each Accident	
				Disease - Each Employee	
				Disease - Policy Limit	
<input type="checkbox"/>	Property (Special Risk includes Fire and Theft)			Blanket Limit, Replacement Cost (unless otherwise stated)	

Description: With regards to the Grant, the certificate holder is named as Additional Covered Party, but only to the extent liability is based on the negligence or wrongful acts of the member, its employees, agents, officials or volunteers. This coverage does not extend to others. Any liability resulting from the negligence or wrongful acts of the Additional Covered Party, or their employees, agents, contractors, members, officers, directors or affiliates is not covered. The Participating Member will advise of cancellation no less than 15 days prior to cancellation.

CERTIFICATE HOLDER:	<input checked="" type="checkbox"/>	Additional Covered Party	<input type="checkbox"/>	Loss Payee	Primex ³ - NH Public Risk Management Exchange
					By: <i>Tammy Denver</i>
NH Department of Justice 33 Capitol Street Concord, NH 03301					Date: 5/8/2018 tdenver@nhprimex.org
					Please direct inquires to: Primex ³ Risk Management Services 603-225-2841 phone 603-228-3833 fax



CERTIFICATE OF COVERAGE

The New Hampshire Public Risk Management Exchange (Primex³) is organized under the New Hampshire Revised Statutes Annotated, Chapter 5-B, Pooled Risk Management Programs. In accordance with those statutes, its Trust Agreement and bylaws, Primex³ is authorized to provide pooled risk management programs established for the benefit of political subdivisions in the State of New Hampshire.

Each member of Primex³ is entitled to the categories of coverage set forth below. In addition, Primex³ may extend the same coverage to non-members. However, any coverage extended to a non-member is subject to all of the terms, conditions, exclusions, amendments, rules, policies and procedures that are applicable to the members of Primex³, including but not limited to the final and binding resolution of all claims and coverage disputes before the Primex³ Board of Trustees. The Additional Covered Party's per occurrence limit shall be deemed included in the Member's per occurrence limit, and therefore shall reduce the Member's limit of liability as set forth by the Coverage Documents and Declarations. The limit shown may have been reduced by claims paid on behalf of the member. General Liability coverage is limited to Coverage A (Personal Injury Liability) and Coverage B (Property Damage Liability) only. Coverage's C (Public Officials Errors and Omissions), D (Unfair Employment Practices), E (Employee Benefit Liability) and F (Educator's Legal Liability Claims-Made Coverage) are excluded from this provision of coverage.

The below named entity is a member in good standing of the New Hampshire Public Risk Management Exchange. The coverage provided may, however, be revised at any time by the actions of Primex³. As of the date this certificate is issued, the information set out below accurately reflects the categories of coverage established for the current coverage year.

This Certificate is issued as a matter of information only and confers no rights upon the certificate holder. This certificate does not amend, extend, or alter the coverage afforded by the coverage categories listed below.

Participating Member: City of Portsmouth One Junkins Avenue Portsmouth, NH 03801	Member Number: 275	Company Affording Coverage: NH Public Risk Management Exchange - Primex ³ Bow Brook Place 46 Donovan Street Concord, NH 03301-2624
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Type of Coverage	Effective Date (mm/dd/yyyy)	Expiration Date (mm/dd/yyyy)	Limits - NH Statutory Limits May Apply, if Not
<input type="checkbox"/> General Liability (Occurrence Form) <input type="checkbox"/> Professional Liability (describe) <input type="checkbox"/> Claims Made <input type="checkbox"/> Occurrence			Each Occurrence General Aggregate Fire Damage (Any one fire) Med Exp (Any one person)
<input type="checkbox"/> Automobile Liability Deductible Comp and Coll: <input type="checkbox"/> Any auto			Combined Single Limit (Each Accident) Aggregate
<input checked="" type="checkbox"/> Workers' Compensation & Employers' Liability	1/1/2018	1/1/2019	<input checked="" type="checkbox"/> Statutory Each Accident \$2,000,000 Disease - Each Employee \$2,000,000 Disease - Policy Limit
<input type="checkbox"/> Property (Special Risk includes Fire and Theft)			Blanket Limit, Replacement Cost (unless otherwise stated)

Description: Proof of Primex Member coverage only.

CERTIFICATE HOLDER:	Additional Covered Party	Loss Payee	Primex³ - NH Public Risk Management Exchange
NH Department of Justice 33 Capitol Street Concord, NH 03301			By: <i>Tammy Denver</i> Date: 5/8/2018 tdenver@nhprimex.org Please direct inquiries to: Primex³ Claims/Coverage Services 603-225-2841 phone 603-228-3833 fax

EEOP Reporting

I, Robert M. Merner [responsible official], certify that
Portsmouth Police Dept [recipient] has completed the EEO reporting tool certification
form at: https://oip.gov/about/ocr/faq_eeop.htm on 5/14/18 [Date] New due 4/2018

I further certify that: Portsmouth Police Dept [recipient] will
comply with applicable federal civil rights laws that prohibit discrimination in employment and in the
delivery of services.

Signature: 

Date: 5-8-18

 5/19/18
RMM
5-8-18

DEPARTMENT OF
JUSTICE STATE OF NEW
HAMPSHIRE



CERTIFICATION REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY
AND VOLUNTARY EXCLUSION
LOWER TIER COVERED
TRANSACTIONS

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 28 CFR §67.510, Participants' responsibilities. The intent of this Order was to ensure that no subgrantee of federal funds had been restricted from conducting business with the federal government due to any of the causes listed in 28 CFR §67.305 and 28 CFR §67.405.

By signing this document, you are certifying that neither your agency, nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in any transaction by any Federal department or agency.

If you are unable to sign this certification, you must attach an explanation to this certification.

Robert M. Merner Chief of Police
Name and Title of Head of Agency

[Signature] 5-8-18
Signature Date

Portsmouth Police Dept, 3, Jenkins Ave, Portsmouth, NH 03801
Name and Address of Agency

Subrecipient Initials RMM
Date 5-8-18
J 5/9/18

37. Certification Regarding EEOP Required:

If required, within 30 days from the date of the award, the Subrecipient will submit for approval, an acceptable Equal Employment Opportunity Plan (EEOP) as required by 28 CFR 42.301 et seq. or a Certification Form to both the NH DOJ and the Office of Civil Rights, Office of Justice Programs, US DOJ at 810 7th Street, NW, Washington, DC 20531. Failure to submit an approved EEOP or Certification is a violation of the Program Guidelines and Conditions and may result in suspension or termination of funding, until such time as the Subrecipient is in compliance. Additional information on EEOP requirements may be found here: http://ojp.gov/about/ocr/faq_eeop.htm

The form and instructions can be found at: <http://ojp.gov/about/ocr/pdfs/cert.pdf>

38. Specific post-award approval required to use a noncompetitive approach in any procurement contract that would exceed \$150,000. The Subrecipient at any tier, must comply with all applicable requirements to obtain specific advance approval to use a noncompetitive approach in any procurement contract that would exceed the Simplified Acquisition Threshold (currently, \$150,000). This condition applies to agreements that -- for purposes of federal grants administrative requirements -- OJP considers a procurement "contract" (and therefore does not consider a subaward). The details of the requirement for advance approval to use a noncompetitive approach in a procurement contract under an OJP award are posted on the OJP web site at <http://ojp.gov/funding/Explore/NoncompetitiveProcurement.htm> (Award condition: Specific post-award approval required to use a noncompetitive approach in a procurement contract (if contract would exceed \$150,000)), and are incorporated by reference here.

I have read and understand all 38 special provisions contained in this document:

Robert M Memer, Chief of Police
Name and Title of Authorized Representative
[Signature] 5-8-18
Signature Date

Name and Address of Agency
Portsmouth Police Department, 3 Jenkins Ave, Portsmouth, NH 03801
Name and Address of Agency

Subrecipient Initials RMM
Date 5-8-18
J 5/9/18

PORTSMOUTH POLICE DEPARTMENT

MEMORANDUM

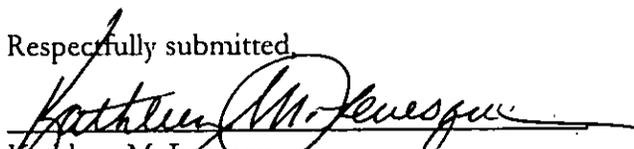
DATE: APRIL 23RD, 2018
TO: JOHN P. BOHENKO, CITY MANAGER
FROM: JOSEPH ONOSKO, PORTSMOUTH POLICE COMMISSION
ROBERT M. MERNER, CHIEF OF POLICE
RE: GRANT AND DONATIONS

At the April 23rd, 2018 Police Commission meeting, the Board of Police Commissioners approved and accepted the following grant and donations:

- a. A Victim of Crime Advocate, or 'VOCA' grant, has been awarded to the Portsmouth Police Department from The New Hampshire Department of Justice in the amount of \$72,043. This grant will provide hands-on Victim Advocate services to support crime victims in our jurisdiction of non-domestic- violence-related crimes.
- b. A donation in the amount of \$800 in support of the Portsmouth Police Explorer Post, from the Friends of the South End.
- c. A scholarship donation in the amount of \$200 from Mr. Jason Page for a Police Explorer Cadet to attend the Explorer Cadet Academy.
- d. A donation from the Elks Lodge, of police-themed promotional items and equipment for elementary school children, in support of Portsmouth's Cops with Kids outreach coming up in June. The items are valued at about \$2,500.

We submit the information to you pursuant to City Policy Memorandum #94-36, for the City Council's consideration and approval at their next meeting. We respectfully request this item be placed on the City Council meeting agenda for the May 7th, 2018 regular City Council meeting.

Respectfully submitted,


Kathleen M. Levesque
Office of the Chief

Attachments: Grant Award Notice

copies: Board of Police Commissioners
Finance Director Judie Belanger

Admin. Mgr. Karen Senecal
Business Asst. Tammie Perez

R 001 114
5-8-18

TO: JOHN P. BOHENKO, CITY MANAGER

FROM: KELLI L. BARNABY, CITY CLERK

RE: ~~ACTIONS TAKEN BY THE PORTSMOUTH CITY COUNCIL MEETING~~ HELD ON MONDAY, MAY 7, 2018 MEETING, EILEEN DONDERO FOLEY COUNCIL CHAMBERS, MUNICIPAL COMPLEX, ONE JUNKINS AVENUE, PORTSMOUTH, NEW HAMPSHIRE

PRESENT: MAYOR BLALOCK, ASSISTANT MAYOR LAZENBY, COUNCLORS ROBERTS, PEARSON, DWYER, DENTON, PERKINS, RAYNOLDS AND BECKSTED

1. At 6:15 p.m. the Public Dialogue Session was held.
2. Proclamation – Police Week – Peace Officers' Memorial Day – May 15, 2018 – Mayor Blalock read the Proclamation declaring the week of May 13th as Police Week and May 15th as Peace Officers' Memorial Day.

Police Chief Merner accepted the Proclamation with thanks and appreciation.
3. Acceptance of Minutes – April 16, 2018 – Moved to accept and approve the minutes of the April 16, 2018 City Council meeting. Councilor Perkins requested that her sentence on the last page of the minutes be changed so the sentence reads as follows: *Councilor Perkins stated the current challenge is housing and that it is an economic development issue.* **Motion passed** with the change.
4. Public Dialogue Summary – Councilor Roberts said there were 5 speakers and their topics were as follows: Bess Mosley (McIntyre Project); Harold Whitehouse (Public Input Process for Budget, Holding off of improvements to the High Hanover Garage, Meals and Rooms tax); Paige Trace (New Parking Garage, Water usage at Pease by Lonza, Nitrogen level at Pease); Esther Kennedy (Providing water to the Town of Greenland, Storage of chemicals at Pease); and Lee Roberts (Stormwater and Nitrogen).
5. Public Hearing on McIntyre Project – Authorizing the City in Partnership with Redgate/Kane, to bring the McIntyre Project Conceptual Design to the Historic District Commission for Advisory Review – A public hearing was held. **Voted** to authorize with City, in partnership with Redgate/Kane, to bring the McIntyre Project Conceptual Design to the Historic District Commission for Advisory Review. **Voted** to authorize the City Manager to execute McIntyre Project Negotiating Principles, a license agreement to access the property with the GSA, and an assignment of license agreement and Redgate/Kane.
6. **Voted** to suspend the rules in order to take up Item XI. A.4. – Dock License Re: 113 Mechanic Street.

7. Dock License Re: 113 Mechanic Street – Voted to approve the License Agreement, and further, authorize the City Manager to execute the proposed Dock License Agreement with the Charles L. Lassen Revocable Living Trust as presented and to negotiate, execute and deliver any documents necessary to implement the License Agreement.

8. ~~Acceptance of Police Department Grant and Donations~~

- ~~• A Victim of Crime Advocate for VOCA Grant to the Portsmouth Police Department from the New Hampshire Department of Justice - \$72,043.00~~
- Donation to the Portsmouth Police Explorer Post from the Friends of the South End - \$800.00
- Scholarship Donation for a Police Explorer Cadet from Mr. Jason Page - \$200.00
- Donation in support of Portsmouth's Cops with Kids outreach from the Elks Lodge - \$2,500.00

~~Voted to accept and approve the grant and donations to the Portsmouth Police Department, as presented.~~

9. Consent Agenda – Voted to adopt the Consent Agenda.

A. Request for License to Install Projecting Sign from Matthew Meade, owner of Beyond, Inc. for property located at 28 Deer Street (***Anticipated action – move to approve the aforementioned Projecting Sign License as recommended by the Planning Director, and further, authorize the City Manager to execute the License Agreement for this request***)

Planning Director's Stipulations:

- ***The license shall be approved by the Legal Department as to content and form;***
- ***Any removal or relocation of projecting sign, for any reason, shall be done at no cost to the City; and***
- ***Any disturbance of a sidewalk, street or other public infrastructure resulting from the installation, relocation or removal of the projecting sign, for any reason shall be restored at no cost to the City and shall be subject to review and acceptance by the Department of Public Works***

A. Request for License to Install Projecting Sign from Kim Lively, owner of Meraki for property located at 135 Market Street (***Anticipated action – move to approve the aforementioned Projecting Sign License as recommended by the Planning Director, and further, authorize the City Manager to execute the License Agreement for this request***)

Non-supplanting Certification

Supplanting defined

Federal funds must be used to supplement existing funds for program activities and must not replace those funds that have been appropriated for the same purpose. Supplanting shall be the subject of application review, as well as pre-award review, post-award monitoring, and audit. If there is a potential presence of supplanting, the applicant or grantee will be required to supply documentation demonstrating that the reduction in non-Federal resources occurred for reasons other than the receipt or expected receipt of Federal funds. For certain programs, a written certification may be requested by the awarding agency or recipient agency stating that Federal funds will not be used to supplant State or local funds. See the OJP Financial Guide (Part II, Chapter 3). <http://www.ojp.usdoj.gov/financialguide/part2/part2chap3.htm>.

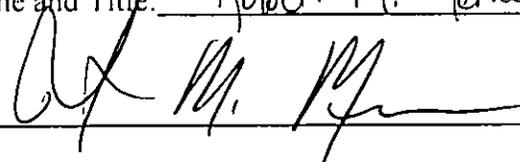
Supplanting and job retention

A grantee may use federal funds to retain jobs that, without the use of the federal money, would be lost. If the grantee is planning on using federal funds to retain jobs, it must be able to substantiate that, without the funds, the jobs would be lost. Substantiation can be, but is not limited to, one of the following forms: an official memorandum, official minutes of a county or municipal board meeting or any documentation, that is usual and customarily produced when making determinations about employment. The documentation must describe the terminated positions and that the termination is because of lack of the availability of State or local funds.

The Portsmouth Police Dept (Applicant) certifies that any funds awarded through grant number ^{Acct #} 5021-072-500574 shall be used to supplement existing funds for program activities and will not replace (supplant) nonfederal funds that have been appropriated for the purposes and goals of the grant.

The Portsmouth Police Dept (Applicant) understands that supplanting violations may result in a range of penalties, including but not limited to suspension of future funds under this program, suspension or debarment from federal grants, recoupment of monies provided under this grant, and civil and/or criminal penalties.

Printed Name and Title: Robert M. Merner, Chief of Police

Signature: 

Date: 5-8-18

B 5/9/18

RMM
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Special Provisions to the State of New Hampshire Grant Agreement

VOCA Funding

I. Compliance by Subrecipient with Laws and Regulations, expressly including the following:

a. Adherence to the following requirements of:

- i. Victims of Crime Act (VOCA) 34 U.S. Code Sections 20104, 20105, 20106, 20107, 20108, 20109, 20110, and 20111) and the Program Rule implemented in the Federal Register Vol. 81, No.131, July 8, 2016 28 CFR Part 94.
<https://www.federalregister.gov/documents/2016/07/08/2016-16085/victims-of-crime-act-victim-assistance-program>
- ii. Nondiscrimination requirements Title VI of the Civil Rights Act of 1964, as amended;
- iii. Section 504 of the Rehabilitation Act of 1973, as amended;
- iv. Subtitle A, Title II of the Americans With Disabilities Act (ADA) (1990);
- v. Title IX of the Education Amendments of 1972;
- vi. The Age Discrimination Act of 1975;
- vii. Department of Justice Non-Discrimination Regulations (28 CFR Part 42, Subparts C, D, E, and G; 28 CFR Parts 35, 38, 39 and 54);
specifically including any applicable requirements regarding written notice to program beneficiaries and prospective program beneficiaries. Part 38 of 28 C.F.R., a DOJ regulation, was amended effective May 4, 2016. Among other things, 28 C.F.R. Part 38 includes rules that prohibit specific forms of discrimination on the basis of religion, a religious belief, a refusal to hold a religious belief, or refusal to attend or participate in a religious practice. Part 38 also sets out rules and requirements that pertain to subrecipient organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to subrecipients that are faith-based or religious organizations. The recipient, and any subrecipient at any tier, must comply with all applicable requirements of 28 C.F.R. Part 54, which relates to nondiscrimination on the basis of sex in certain "education programs."
- viii. 2 CFR Part 200.300(a) Adherence to the financial and administrative requirements as set forth in the effective edition of the Office of Justice Programs "Financial Guide". A copy of these guidelines is available at http://ojp.gov/financialguide/DOJ/pdfs/2015_DOJ_FinancialGuide.pdf

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- b. Pursuant to Executive Order 13513, "Federal Leadership On Reducing Text Messaging While Driving" 74 Fed. Reg. 51225, the Subrecipient agrees to enforce policies banning employees from text messaging while driving any vehicle during the course of performing work funded by this grant, and to establish workplace safety policies and conduct education, awareness, and other outreach to decrease crashes caused by distracted drivers.
- c. The Hatch Act restricts the political activity of individuals principally employed by state or local executive agencies that work in connection with programs financed in whole or part by federal loans or grants. The Hatch Act prohibits a grant-funded person from becoming a candidate for public office in a partisan election. For further information please refer to U.S.C. Title 5 Sections 1501-1508 and Title 5 of the Code of Federal Regulations part 151.

2. Reports and Certifications Required:

- a. Subrecipient will be required to file **quarterly performance reports** on the performance metrics identified by OVC, and in the manner required by OVC.
- b. Subrecipient will be required to file **quarterly expenditure reports** and to provide back-up documentation upon request.
- c. NH Department of Justice will conduct regular **desk reviews** and **biennial on-site monitoring visits** with all Subrecipients.

3. The Subrecipient agrees to complete and keep on file, as appropriate, the Immigration and Naturalization Service Employment Eligibility Form (I-9). This form is to be used by the Subrecipient to verify that persons employed by the Subrecipient are eligible to work in the United States.

4. Restrictions on "lobbying"

In general, as a matter of federal law, federal funds awarded by OJP may not be used by the subrecipient at any tier, either directly or indirectly, to support or oppose the enactment, repeal, modification, or adoption of any law, regulation, or policy, at any level of government. See 18 U.S.C. 1913. (There may be exceptions if an applicable federal statute specifically authorizes certain activities that otherwise would be barred by law.)

The Subrecipient assures that no federal VOCA funds or match funds have been paid or will be paid, by or on behalf of the Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of congress in connection with the making of any Federal grant, the entering into of any cooperative agreement, and the extension, continuation,

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renewal, amendment, or modification of any Federal grant or cooperative agreement. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal grant or cooperative agreement, the Subrecipient shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities," in accordance with its instructions.

5. The Subrecipient understands that grants are funded for the grant award period noted on the grant award document. No guarantee is given or implied of subsequent funding in future years.
6. The Subrecipient assures that information will be collected and maintained, where such information is voluntarily furnished by claimants on crime victim applications, by race, national origin, sex, age, and disability. This information will be submitted to the New Hampshire Department of Justice, Grants Management Unit.
7. All materials publicizing or resulting from award activities shall contain an acknowledgment of the awarding agency assistance. An acknowledgment of support shall be made through use of the following or comparable footnote: "This project was supported by Award No. 2017-VA-GX-0044 awarded by the Office for Victims of Crime, Office of Justice Programs and administered through the New Hampshire Department of Justice."
8. Any publications (written, visual or sound), whether published through Federal grant funds or matching funds, shall contain the following statements: "This project was supported by (2017-VA-GX-0044) awarded by the Office for Victims of Crime, Office of Justice Programs, U.S. Department of Justice. Points of view in this document are those of the author and do not necessarily represent the official position or policies of the U.S. Department of Justice."
9. The Subrecipient agency agrees that, should they employ a former member of the NH Department of Justice (NHDOJ), that employee or their relative shall not perform work on or be billed to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the NHDOJ for the life of the subgrant without the express approval of the NH DOJ.
10. Any renovations to a building over 50 years old must be approved by the State Historical Preservation Officer and by the federal VOCA Office before any work commences. These approvals must be coordinated by the NH Department of Justice, Grants Unit.
11. The Subrecipient must utilize volunteers to assist in providing VOCA allowable victim

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services unless extenuating circumstances justify the exclusion of volunteers, and a volunteer waiver is obtained from the NH Department of Justice.

12. The Subrecipient agrees that all services will be provided at no charge to victims unless a program income waiver is obtained from the NH Department of Justice. If permission to generate program income is granted, the Subrecipient agrees that there must be a sliding scale that starts at zero, and that all program income will be totally expended on grant allowable activities by the end of the funding cycle.
13. The Subrecipient agrees to assist victims in applying for Victims Compensation benefits. Such assistance includes: identifying eligible victims; making reasonable efforts to notify eligible victims of the availability of compensation; making reasonable efforts to explain the program to victims; offering to assist victims with the application process when it is reasonable to do so.
14. The Subrecipient understands that VOCA *non-allowable* personnel activities include: general administration, prevention, active investigation and prosecution of criminal activities, research and studies, lobbying, capital expenses, compensation for victims of crime and fundraising.
15. The Subrecipient agency must promptly refer to the DOJ OIG any credible evidence that a principal, employee, agent, contractor, Subrecipient, subcontractor, or other person has either 1) submitted a false claim for grant funds under the False Claims Act; or 2) committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct involving grant funds. This condition also applies to any subrecipients. Potential fraud, waste, abuse, or misconduct should be reported to the OIG by –
Mail:

Office of the Inspector General
U.S. Department of Justice Investigations Division
950 Pennsylvania Avenue, N.W. Room 4706
Washington, DC 20530

E-mail: oig.hotline@usdoj.gov or hotline fax: (202) 616-9881
additional information is available from the DOJ OIG website at www.usdoj.gov/oig.
16. Restrictions and certifications regarding non-disclosure agreements and related matters no Subrecipient under this award, or entity that receives a procurement contract or subcontract

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with any funds under this award, may require any employee or contractor to sign an internal confidentiality agreement or statement that prohibits or otherwise restricts, or purports to prohibit or restrict, the reporting (in accordance with law) of waste, fraud, or abuse to an investigative or law enforcement representative of a federal department or agency authorized to receive such information. The foregoing is not intended, and shall not be understood by the agency making this award, to contravene requirements applicable to Standard Form 312 (which relates to classified information), Form 4414 (which relates to sensitive compartmented information), or any other form issued by a federal department or agency governing the nondisclosure of classified information.

- a. In accepting this award, the recipient—
 - i. represents that it neither requires nor has required internal confidentiality agreements or statements from employees or contractors that currently prohibit or otherwise currently restrict (or purport to prohibit or restrict) employees or contractors from reporting waste, fraud, or abuse as described above; and
 - ii. certifies that, if it learns or is notified that it is or has been requiring its employees or contractors to execute agreements or statements that prohibit or otherwise restrict (or purport to prohibit or restrict), reporting of waste, fraud, or abuse as described above, it will immediately stop any further obligations of award funds, will provide prompt written notification to the federal agency making this award, and will resume (or permit resumption of) such obligations only if expressly authorized to do so by that agency.
- b. If the recipient does or is authorized under this award to make subawards ("subgrants"), procurement contracts, or both--
 - i. it represents that— it has determined that no other entity that the recipient's application proposes may or will receive award funds (whether through a subaward ("subgrant"), procurement contract, or subcontract under a procurement contract) either requires or has required internal confidentiality agreements or statements from employees or contractors that currently prohibit or otherwise currently restrict (or purport to prohibit or restrict) employees or contractors from reporting waste, fraud, or abuse as described above; and
 - ii. it has made appropriate inquiry, or otherwise has an adequate factual basis, to support this representation; and
 - iii. it certifies that, if it learns or is notified that any subrecipient, contractor, or subcontractor entity that receives funds under this

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award is or has been requiring its employees or contractors to execute agreements or statements that prohibit or otherwise restrict (or purport to prohibit or restrict), reporting of waste, fraud, or abuse as described above, it will immediately stop any further obligations of award funds to or by that entity, will provide prompt written notification to the federal agency making this award, and will resume (or permit resumption of) such obligations only if expressly authorized to do so by that agency.

17. The Subrecipient agency understands and agrees that it cannot use any federal funds, either directly or indirectly, in support of any contract or subaward to either the Association of Community Organizations for Reform Now (ACORN) or its subsidiaries, without the express prior written approval of the NH Department of Justice and the Office of Justice Programs.
18. The Subrecipient assures that federal funds received for this grant program will not be used to supplant existing funds otherwise available for this victim assistance program.
19. Equipment purchased with VOCA funds shall be listed by the Subrecipient on the agency inventory. The inventory must include the item description, serial number, cost, percentage of federal VOCA funds, and location. The Subrecipient agrees that the title to any equipment purchased with VOCA funds will revert back to the New Hampshire Department of Justice, Grants Management Unit, when it is no longer being used for the VOCA program purposes for which it was acquired.
20. The Subrecipient agrees that if a financial audit of the agency is performed, whether it be an audit under 2 CFR or not, the Subrecipient agrees to provide a copy of the audit and any associated management letters to the New Hampshire Department of Justice, Grants Management Unit.
21. The Subrecipient assures that in the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination within the three years prior to the receipt of the federal financial assistance and after a due process hearing against the Subrecipient on the grounds of race, color, religion, national origin, sex, age, or disability, a copy of the finding will be submitted to the New Hampshire Department of Justice, Grants Management Unit and to the U.S. Department of Justice, Office for Civil Rights, Office of Justice Programs, 810 7th Street, NW, Washington, D.C. 20531. For additional information regarding your obligations under civil rights please reference the state website at <http://www.doj.nh.gov/grants-management/civil-rights.htm> and understand if you are awarded

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funding from this office, civil rights compliance will be monitored by this office, and the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice.

22. The Subrecipient must certify that Limited English Proficiency persons have meaningful access to any services provided by this program. National origin discrimination includes discrimination on the basis of limited English proficiency (LEP). Meaningful access may entail providing language assistance services, including oral and written translation when necessary. The U.S. Department of Justice has issued guidance for grantees to help them comply with these requirements. The guidance document can be accessed on the Internet at www.lep.gov.
23. The subgrantee, if a non-profit organization, agrees to make its financial statements available online (either on the subgrantee's website, or the NH Department of Justice's, or another publicly available website). Organizations that have Federal 501 (c) 3 tax status are considered in compliance with this requirement, with no further action needed, to the extent that such organization files IRS Form 990 or similar tax document (e.g., 990-EZ), as several sources already provide searchable online databases of such financial statements.
24. The subgrantee, if a non-profit organization, must certify their non-profit status by submitting a statement to NH Department of Justice: 1) affirmatively asserting that the recipient is a non-profit organization and 2) indicating that the subgrantee has on file and available upon audit one of the following:
- A copy of the organization's 501 (c) 3 designation letter, or:
 - A letter from the State of NH stating that the subgrantee is a non-profit organization operating within the state, or:
 - A copy of the sub-grantee's state certificate of incorporation that substantiates its non-profit status
- Subgrantees that are local non-profit affiliates of state or national non-profits should also have a statement by the parent organization that the subgrantee is a local non-profit affiliate.
25. Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OJP authority to terminate award). The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements (including requirements to report allegations) pertaining to prohibited conduct related to the trafficking of persons, whether on the part of recipients, subrecipients ("subgrantees"), or individuals defined (for purposes of this condition) as "employees" of the recipient or of any subrecipient. The details of the recipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OJP web site at

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<http://ojp.gov/funding/Explore/ProhibitedConduct-Trafficking.htm> (Award condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OJP authority to terminate award)), and are incorporated by reference here.

26. Compliance with applicable rules regarding approval, planning, and reporting of conferences, meetings, trainings, and other events. The subgrantee at any tier, must comply with all applicable laws, regulations, policies, and official DOJ guidance (including specific cost limits, prior approval and reporting requirements, where applicable) governing the use of federal funds for expenses related to conferences (as that term is defined by DOJ), including the provision of food and/or beverages at such conferences, and costs of attendance at such conferences. Information on the pertinent DOJ definition of conferences and the rules applicable to this award appears in the DOJ Grants Financial Guide (currently, as section 3.10 of "Postaward Requirements" in the "2015 DOJ Grants Financial Guide").
27. Requirement for data on performance and effectiveness under the award
the recipient must collect and maintain data that measure the performance and effectiveness of activities under this award. The data must be provided to OJP in the manner (including within the timeframes) specified by OJP in the program solicitation or other applicable written guidance. Data collection supports compliance with the Government Performance and Results Act (GPRA) and the GPRA Modernization Act of 2010, and other applicable laws.
28. OJP Training Guiding Principles
Any training or training materials that the subgrantee at any tier -- develops or delivers with OJP award funds must adhere to the OJP Training Guiding Principles for Grantees and Subgrantees, available at <http://ojp.gov/funding/ojptrainingguidingprinciples.htm>.
29. Compliance with general appropriations-law restrictions on the use of federal funds (FY 2016) The subgrantee at any tier, must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions, including from various "general provisions" in the Consolidated Appropriations Act, 2016, are set out at: <http://ojp.gov/funding/Explore/FY2016-AppropriationsLawRestrictions.htm> and are incorporated by reference here. Should a question arise as to whether a particular use of federal funds by a recipient (or a subrecipient) would or might fall within the scope of an appropriations-law restriction, the recipient is to contact their grant manager for guidance, and may not proceed without the express prior written approval of the grant manager and OJP.

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30. Subgrantees will authorize representatives of the Office for Victims of Crime and/or the Office of the Chief Financial Officer access to and the right to examine all records, books, paper or documents related to the VOCA grant.
31. Applicability of Part 200 Uniform Requirements- The Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by DOJ in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements") apply to this FY 2017 award from OJP.

The Part 200 Uniform Requirements were first adopted by DOJ on December 26, 2014. If this FY 2017 award supplements funds previously awarded by OJP under the same award number (e.g., funds awarded during or before December 2014), the Part 200 Uniform Requirements apply with respect to all funds under that award number (regardless of the award date, and regardless of whether derived from the initial award or a supplemental award) that are obligated on or after the acceptance date of this FY 2017 award.

For more information and resources on the Part 200 Uniform Requirements as they relate to OJP awards and subawards ("subgrants"), see the OJP website at <https://ojp.gov/funding/Part200UniformRequirements.htm>.

In the event that an award-related question arises from documents or other materials prepared or distributed by OJP that may appear to conflict with, or differ in some way from, the provisions of the Part 200 Uniform Requirements, the recipient is to contact OJP promptly for clarification.

32. Compliance with 41 U.S.C. 4712 (including prohibitions on reprisal; notice to employees)
The subrecipient at any tier must comply with, and is subject to, all applicable provisions of 41 U.S.C. 4712, including all applicable provisions that prohibit, under specified circumstances, discrimination against an employee as reprisal for the employee's disclosure of information related to gross mismanagement of a federal grant, a gross waste of federal funds, an abuse of authority relating to a federal grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal grant. **The subrecipient also must inform its employees, in writing** (and in the predominant native language of the workforce), of employee rights and remedies under 41 U.S.C. 4712. Should a question arise as to the applicability of the provisions of 41 U.S.C. 4712 to this award, the recipient is to contact the DOJ awarding agency (OJP or OVW, as appropriate) for guidance.

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33. The subrecipient authorizes Office for Victims of Crime (OVC) and/or the Office of the Chief Financial Officer (OCFO), and its representatives, access to and the right to examine all records, books, paper or documents related to the VOCA grant.
34. Demographic Data - Subrecipients assure they will collect and maintain information on race, sex, national origin, age, and disability of victims receiving assistance, where such information is voluntarily furnished by the victim.
35. Requirements of the award; remedies for non-compliance or for materially false statements:
The conditions of this award are material requirements of the award. Compliance with any certifications or assurances submitted by or on behalf of the recipient that relates to conduct during the period of performance also is a material requirement of this award.
Failure to comply with any one or more of these award requirements -- whether a condition set out in these special provisions, a condition incorporated by reference below, or a certification or assurance related to conduct during the award period --may result in the Office of Justice Programs ("OJP") taking appropriate action with respect to the recipient and the award. Among other things, the OJP may withhold award funds, disallow costs, or suspend or terminate the award. The Department of Justice ("DOJ"), including OJP, also may take other legal action as appropriate.
Any materially false, fictitious, or fraudulent statement to the federal government related to this award (or concealment or omission of a material fact) may be the subject of criminal prosecution (including under 18 U.S.C. 1001 and/or 1621, and/or 42 U.S.C. 3795a), and also may lead to imposition of civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. 3729-3730 and 3801-3812).
Should any provision of a requirement of this award be held to be invalid or unenforceable by its terms, that provision shall first be applied with a limited construction so as to give it the maximum effect permitted by law. Should it be held, instead, that the provision is utterly invalid or -unenforceable, such provision shall be deemed severable from this award.
36. Certification regarding debarment, suspension ineligibility, and voluntary exclusion
A person may be debarred or suspended for any of the causes listed in 28 CFR §67.305 and §67.405. A person who is debarred or suspended shall be excluded from Federal financial and non-financial assistance and benefits under Federal programs and activities. Debarment or suspension of a participant in a program by one Federal agency shall have government wide effect. For purposes of this certification, "prospective lower tier participant" shall refer to the subgrantee.

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Instructions for Certification:

- a) By signing and submitting this proposal, the prospective lower tier participant is providing the certification as set out.
- b) The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.
- c) The prospective lower tier participant shall provide immediate written notice to the person to whom this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
- d) The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of rules implementing Executive Order 12549.
- e) The prospective lower tier participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.
- f) The prospective lower tier participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion-Lower Tier Covered Transactions," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
- g) A participant in a covered transaction may rely upon a certification of a prospective participant in lower tier covered transaction that it is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may check the Nonprocurement List.
- h) Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
- i) Except for transactions authorized under paragraph 5 of these instructions, if a participant in a

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covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

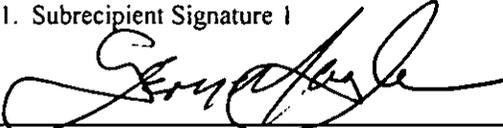
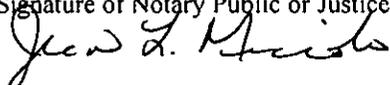
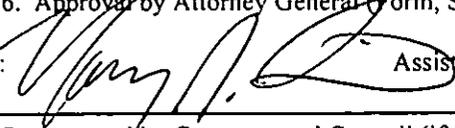
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GRANT AGREEMENT

The State of New Hampshire and the Subrecipient hereby
Mutually agree as follows:

GENERAL PROVISIONS

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		1.2. State Agency Address 33 Capitol Street, Concord, NH 03301	
1.3. Subrecipient Name Strafford County Family Justice Center		1.4. Subrecipient Address 259 County Farm Road, Suite 204, Dover, NH 03824	
1.5 Subrecipient Phone # (603) 516-7100	1.6. Account Number 02-20-20-201510-5021-072-500574	1.7. Completion Date 06/30/2020	1.8. Grant Limitation \$ 113,726.00
1.9. Grant Officer for State Agency Kathleen B. Carr		1.10. State Agency Telephone Number (603) 271-3658	
"By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Subrecipient Signature 1 		1.12. Name & Title of Subrecipient Signor 1 George Maglaras, Chairman	
Subrecipient Signature 2 <i>If Applicable</i>		Name & Title of Subrecipient Signor 2 <i>If Applicable</i>	
1.13. Acknowledgment: State of New Hampshire, County of Strafford on 4/19/18 , before the undersigned officer, personally appeared the person identified in block 1.12., known to me (or satisfactorily proven) to be the person whose name is signed in block 1.11., and acknowledged that he/she executed this document in the capacity indicated in block 1.12.			
1.13.1. Signature of Notary Public or Justice of the Peace  (Seal)			
1.13.2. Name & Title of Notary Public or Justice of the Peace Jean L. Miccolo, Notary Public			
1.14. State Agency Signature(s) Kathleen Carr		1.15. Name & Title of State Agency Signor(s) Kathleen Carr, Director of Administration	
1.16. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By:  Assistant Attorney General, On: 5/15/2018			
1.17. Approval by Governor and Council (if applicable) By: _____ On: / /			

2. SCOPE OF WORK: In exchange for grant funds provided by the State of New Hampshire, acting through the Agency identified in block 1.1 (hereinafter referred to as "the State"), the Subrecipient identified in block 1.3 (hereinafter referred to as "the Subrecipient"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT A (the scope of work being hereinafter referred to as "the Project").

3. AREA COVERED. Except as otherwise specifically provided for herein, the Subrecipient shall perform the Project in, and with respect to, the State of New Hampshire.
4. EFFECTIVE DATE; COMPLETION OF PROJECT.
- 4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.17), or upon signature by the State Agency as shown in block 1.14 ("the effective date").
- 4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").
5. GRANT AMOUNT; LIMITATION ON AMOUNT; VOUCHERS; PAYMENT.
- 5.1. The Grant Amount is identified and more particularly described in EXHIBIT B, attached hereto.
- 5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT B.
- 5.3. In accordance with the provisions set forth in EXHIBIT B, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Subrecipient the Grant Amount. The State shall withhold from the amount otherwise payable to the Subrecipient under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.
- 5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Subrecipient for all expenses, of whatever nature, incurred by the Subrecipient in the performance hereof, and shall be the only, and the complete, compensation to the Subrecipient for the Project. The State shall have no liabilities to the Subrecipient other than the Grant Amount.
- 5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.
6. COMPLIANCE BY SUBRECIPIENT WITH LAWS AND REGULATIONS. In connection with the performance of the Project, the Subrecipient shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Subrecipient, including the acquisition of any and all necessary permits.
7. RECORDS and ACCOUNTS.
- 7.1. Between the Effective Date and the date three (3) years after the Completion Date the Subrecipient shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.
- 7.2. Between the Effective Date and the date three (3) years after the Completion Date, at any time during the Subrecipient's normal business hours, and as often as the State shall demand, the Subrecipient shall make available to the State all records pertaining to matters covered by this Agreement. The Subrecipient shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Subrecipient" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Subrecipient in block 1.3 of these provisions
8. PERSONNEL.
- 8.1. The Subrecipient shall, at its own expense, provide all personnel necessary to perform the Project. The Subrecipient warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.
- 8.2. The Subrecipient shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.
- 8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.
9. DATA; RETENTION OF DATA; ACCESS.
- 9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.
- 9.2. Between the Effective Date and the Completion Date the Subrecipient shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.
- 9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.
- 9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.
- 9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.
10. CONDITIONAL NATURE OR AGREEMENT. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Subrecipient notice of such termination.
11. EVENT OF DEFAULT; REMEDIES.
- 11.1. Any one or more of the following acts or omissions of the Subrecipient shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):
 - 11.1.1 Failure to perform the Project satisfactorily or on schedule; or
 - 11.1.2 Failure to submit any report required hereunder; or
 - 11.1.3 Failure to maintain, or permit access to, the records required hereunder; or
 - 11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.
- 11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:
 - 11.2.1 Give the Subrecipient a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Subrecipient notice of termination; and
 - 11.2.2 Give the Subrecipient a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Subrecipient during the period from the date of such notice until such time as the State determines that the Subrecipient has cured the Event of Default shall never be paid to the Subrecipient; and
 - 11.2.3 Set off against any other obligation the State may owe to the Subrecipient any damages the State suffers by reason of any Event of Default; and
 - 11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.
12. TERMINATION.
- 12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Subrecipient shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.
- 12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Subrecipient to receive that portion of the Grant amount earned to and including the date of termination.
- 12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Subrecipient from any and all liability for damages sustained or incurred by the State as a result of the Subrecipient's breach of its obligations hereunder.
- 12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Subrecipient hereunder, the Subrecipient, may terminate this Agreement without cause upon thirty (30) days written notice.
13. CONFLICT OF INTEREST. No officer, member of employee of the Subrecipient, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her



personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

14. **SUBRECIPIENT'S RELATION TO THE STATE.** In the performance of this Agreement the Subrecipient, its employees, and any subcontractor or subgrantee of the Subrecipient are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Subrecipient nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.
15. **ASSIGNMENT AND SUBCONTRACTS.** The Subrecipient shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Subrecipient other than as set forth in Exhibit A without the prior written consent of the State.
16. **INDEMNIFICATION.** The Subrecipient shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Subrecipient or subcontractor, or subgrantee or other agent of the Subrecipient. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.
17. **INSURANCE AND BOND.**
- 17.1 The Subrecipient shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:
- 17.1.1 Statutory workmen's compensation and employees liability insurance for all employees engaged in the performance of the Project, and
- 17.1.2 Comprehensive public liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than \$1,000,000 per occurrence and \$2,000,000 aggregate for bodily injury or death any one incident, and \$500,000 for property damage in any one incident; and

- 17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Each policy shall contain a clause prohibiting cancellation or modification of the policy earlier than ten (10) days after written notice thereof has been received by the State.
18. **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Subrecipient.
19. **NOTICE.** Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.
20. **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.
21. **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intent of the parties hereto.
22. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.
23. **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.
24. **SPECIAL PROVISIONS.** The additional provisions set forth in Exhibit C hereto are incorporated as part of this agreement.



4-19-18

EXHIBIT A

-SCOPE OF SERVICES-

1. Strafford County Family Justice Center as Subrecipient shall receive a grant from the New Hampshire Department of Justice (DOJ) for expenses incurred for services provided to victims of crime in compliance with the terms, conditions, specifications, and scope of work as outlined in the Subrecipient's application under state solicitation 2018VOCA1.
2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in Exhibit B. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.*
3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation should be maintained for at least 5 years after the close of the project.
4. Subrecipient shall be required to submit an annual application to the DOJ for review and compliance.
5. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
6. All correspondence and submittals shall be directed to:
NH Department of Justice
Grants Management Unit
33 Capitol Street
Concord, NH 03301
603-271-1261 or Tanya.Pitman@doj.nh.gov.

EXHIBIT B

-SCHEDULE/TERMS OF PAYMENT-

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT A.
2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.
3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form P-37 section 1.8.

3a. The Subrecipient shall be awarded an amount not to exceed \$113,726 of the total Grant Limitation from 10/1/2018 through 6/30/2020, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

EXHIBIT C

-SPECIAL PROVISIONS-

1. Subrecipients shall also be compliant at all times with the terms, conditions and specifications detailed in the VOCA Federal Grant Program Rule and Special Conditions as Appendix 1 which is subject to annual review.
2. Termination Provision- if the subrecipient is awarded a federal award that covers the same grant expenses as outlined in state grant application 2018VOCA1 then this agreement may be terminated within 30 days of the award start date.

Special Provisions to the State of New Hampshire Grant Agreement

VOCA Funding

I. Compliance by Subrecipient with Laws and Regulations, expressly including the following:

a. Adherence to the following requirements of:

i. Victims of Crime Act (VOCA) 34 U.S. Code Sections 20104, 20105, 20106, 20107, 20108, 20109, 20110, and 20111) and the Program Rule implemented in the Federal Register Vol. 81, No.131, July 8, 2016 28 CFR Part 94.

<https://www.federalregister.gov/documents/2016/07/08/2016-16085/victims-of-crime-act-victim-assistance-program>

ii. Nondiscrimination requirements Title VI of the Civil Rights Act of 1964, as amended;

iii. Section 504 of the Rehabilitation Act of 1973, as amended;

iv. Subtitle A, Title II of the Americans With Disabilities Act (ADA) (1990);

v. Title IX of the Education Amendments of 1972;

vi. The Age Discrimination Act of 1975;

vii. Department of Justice Non-Discrimination Regulations (28 CFR Part 42, Subparts C, D, E, and G; 28 CFR Parts 35, 38, 39 and 54);

specifically including any applicable requirements regarding written notice to program beneficiaries and prospective program beneficiaries. Part 38 of 28 C.F.R., a DOJ regulation, was amended effective May 4, 2016. Among other things, 28 C.F.R. Part 38 includes rules that prohibit specific forms of discrimination on the basis of religion, a religious belief, a refusal to hold a religious belief, or refusal to attend or participate in a religious practice. Part 38 also sets out rules and requirements that pertain to subrecipient organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to subrecipients that are faith-based or religious organizations. The recipient, and any subrecipient at any tier, must comply with all applicable requirements of 28 C.F.R. Part 54, which relates to nondiscrimination on the basis of sex in certain "education programs."

viii. 2 CFR Part 200.300(a) Adherence to the financial and administrative requirements as set forth in the effective edition of the Office of Justice Programs "Financial Guide". A copy of these guidelines is available at http://ojp.gov/financialguide/DOJ/pdfs/2015_DOJ_FinancialGuide.pdf

Subrecipient Initials



Date

4-19-8

- b. Pursuant to Executive Order 13513, "Federal Leadership On Reducing Text Messaging While Driving" 74 Fed. Reg. 51225, the Subrecipient agrees to enforce policies banning employees from text messaging while driving any vehicle during the course of performing work funded by this grant, and to establish workplace safety policies and conduct education, awareness, and other outreach to decrease crashes caused by distracted drivers.
- c. The Hatch Act restricts the political activity of individuals principally employed by state or local executive agencies that work in connection with programs financed in whole or part by federal loans or grants. The Hatch Act prohibits a grant-funded person from becoming a candidate for public office in a partisan election. For further information please refer to U.S.C. Title 5 Sections 1501-1508 and Title 5 of the Code of Federal Regulations part 151.

2. Reports and Certifications Required:

- a. Subrecipient will be required to file **quarterly performance reports** on the performance metrics identified by OVC, and in the manner required by OVC.
- b. Subrecipient will be required to file **quarterly expenditure reports** and to provide back-up documentation upon request.
- c. NH Department of Justice will conduct regular **desk reviews** and **biennial on-site monitoring visits** with all Subrecipients.

3. The Subrecipient agrees to complete and keep on file, as appropriate, the Immigration and Naturalization Service Employment Eligibility Form (I-9). This form is to be used by the Subrecipient to verify that persons employed by the Subrecipient are eligible to work in the United States.

4. Restrictions on "lobbying"

In general, as a matter of federal law, federal funds awarded by OJP may not be used by the subrecipient at any tier, either directly or indirectly, to support or oppose the enactment, repeal, modification, or adoption of any law, regulation, or policy, at any level of government. See 18 U.S.C. 1913. (There may be exceptions if an applicable federal statute specifically authorizes certain activities that otherwise would be barred by law.)

The Subrecipient assures that no federal VOCA funds or match funds have been paid or will be paid, by or on behalf of the Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of congress in connection with the making of any Federal grant, the entering into of any cooperative agreement, and the extension, continuation,

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renewal, amendment, or modification of any Federal grant or cooperative agreement. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal grant or cooperative agreement, the Subrecipient shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities," in accordance with its instructions.

5. The Subrecipient understands that grants are funded for the grant award period noted on the grant award document. No guarantee is given or implied of subsequent funding in future years.
6. The Subrecipient assures that information will be collected and maintained, where such information is voluntarily furnished by claimants on crime victim applications, by race, national origin, sex, age, and disability. This information will be submitted to the New Hampshire Department of Justice, Grants Management Unit.
7. All materials publicizing or resulting from award activities shall contain an acknowledgment of the awarding agency assistance. An acknowledgment of support shall be made through use of the following or comparable footnote: "This project was supported by Award No. 2017-VA-GX-0044 awarded by the Office for Victims of Crime, Office of Justice Programs and administered through the New Hampshire Department of Justice."
8. Any publications (written, visual or sound), whether published through Federal grant funds or matching funds, shall contain the following statements: "This project was supported by (2017-VA-GX-0044) awarded by the Office for Victims of Crime, Office of Justice Programs, U.S. Department of Justice. Points of view in this document are those of the author and do not necessarily represent the official position or policies of the U.S. Department of Justice."
9. The Subrecipient agency agrees that, should they employ a former member of the NH Department of Justice (NHDOJ), that employee or their relative shall not perform work on or be billed to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the NHDOJ for the life of the subgrant without the express approval of the NH DOJ.
10. Any renovations to a building over 50 years old must be approved by the State Historical Preservation Officer and by the federal VOCA Office before any work commences. These approvals must be coordinated by the NH Department of Justice, Grants Unit.
11. The Subrecipient must utilize volunteers to assist in providing VOCA allowable victim

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services unless extenuating circumstances justify the exclusion of volunteers, and a volunteer waiver is obtained from the NH Department of Justice.

12. The Subrecipient agrees that all services will be provided at no charge to victims unless a program income waiver is obtained from the NH Department of Justice. If permission to generate program income is granted, the Subrecipient agrees that there must be a sliding scale that starts at zero, and that all program income will be totally expended on grant allowable activities by the end of the funding cycle.
13. The Subrecipient agrees to assist victims in applying for Victims Compensation benefits. Such assistance includes: identifying eligible victims; making reasonable efforts to notify eligible victims of the availability of compensation; making reasonable efforts to explain the program to victims; offering to assist victims with the application process when it is reasonable to do so.
14. The Subrecipient understands that VOCA *non-allowable* personnel activities include: general administration, prevention, active investigation and prosecution of criminal activities, research and studies, lobbying, capital expenses, compensation for victims of crime and fundraising.
15. The Subrecipient agency must promptly refer to the DOJ OIG any credible evidence that a principal, employee, agent, contractor, Subrecipient, subcontractor, or other person has either 1) submitted a false claim for grant funds under the False Claims Act; or 2) committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct involving grant funds. This condition also applies to any subrecipients. Potential fraud, waste, abuse, or misconduct should be reported to the OIG by –
Mail:

Office of the Inspector General
U.S. Department of Justice Investigations Division
950 Pennsylvania Avenue, N.W. Room 4706
Washington, DC 20530

E-mail: oig.hotline@usdoj.gov or hotline fax: (202) 616-9881
additional information is available from the DOJ OIG website at www.usdoj.gov/oig.

16. Restrictions and certifications regarding non-disclosure agreements and related matters no Subrecipient under this award, or entity that receives a procurement contract or subcontract

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with any funds under this award, may require any employee or contractor to sign an internal confidentiality agreement or statement that prohibits or otherwise restricts, or purports to prohibit or restrict, the reporting (in accordance with law) of waste, fraud, or abuse to an investigative or law enforcement representative of a federal department or agency authorized to receive such information. The foregoing is not intended, and shall not be understood by the agency making this award, to contravene requirements applicable to Standard Form 312 (which relates to classified information), Form 4414 (which relates to sensitive compartmented information), or any other form issued by a federal department or agency governing the nondisclosure of classified information.

- a. In accepting this award, the recipient—
 - i. represents that it neither requires nor has required internal confidentiality agreements or statements from employees or contractors that currently prohibit or otherwise currently restrict (or purport to prohibit or restrict) employees or contractors from reporting waste, fraud, or abuse as described above; and
 - ii. certifies that, if it learns or is notified that it is or has been requiring its employees or contractors to execute agreements or statements that prohibit or otherwise restrict (or purport to prohibit or restrict), reporting of waste, fraud, or abuse as described above, it will immediately stop any further obligations of award funds, will provide prompt written notification to the federal agency making this award, and will resume (or permit resumption of) such obligations only if expressly authorized to do so by that agency.
- b. If the recipient does or is authorized under this award to make subawards ("subgrants"), procurement contracts, or both--
 - i. it represents that— it has determined that no other entity that the recipient's application proposes may or will receive award funds (whether through a subaward ("subgrant"), procurement contract, or subcontract under a procurement contract) either requires or has required internal confidentiality agreements or statements from employees or contractors that currently prohibit or otherwise currently restrict (or purport to prohibit or restrict) employees or contractors from reporting waste, fraud, or abuse as described above; and
 - ii. it has made appropriate inquiry, or otherwise has an adequate factual basis, to support this representation; and
 - iii. it certifies that, if it learns or is notified that any subrecipient, contractor, or subcontractor entity that receives funds under this

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award is or has been requiring its employees or contractors to execute agreements or statements that prohibit or otherwise restrict (or purport to prohibit or restrict), reporting of waste, fraud, or abuse as described above, it will immediately stop any further obligations of award funds to or by that entity, will provide prompt written notification to the federal agency making this award, and will resume (or permit resumption of) such obligations only if expressly authorized to do so by that agency.

17. The Subrecipient agency understands and agrees that it cannot use any federal funds, either directly or indirectly, in support of any contract or subaward to either the Association of Community Organizations for Reform Now (ACORN) or its subsidiaries, without the express prior written approval of the NH Department of Justice and the Office of Justice Programs.
18. The Subrecipient assures that federal funds received for this grant program will not be used to supplant existing funds otherwise available for this victim assistance program.
19. Equipment purchased with VOCA funds shall be listed by the Subrecipient on the agency inventory. The inventory must include the item description, serial number, cost, percentage of federal VOCA funds, and location. The Subrecipient agrees that the title to any equipment purchased with VOCA funds will revert back to the New Hampshire Department of Justice, Grants Management Unit, when it is no longer being used for the VOCA program purposes for which it was acquired.
20. The Subrecipient agrees that if a financial audit of the agency is performed, whether it be an audit under 2 CFR or not, the Subrecipient agrees to provide a copy of the audit and any associated management letters to the New Hampshire Department of Justice, Grants Management Unit.
21. The Subrecipient assures that in the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination within the three years prior to the receipt of the federal financial assistance and after a due process hearing against the Subrecipient on the grounds of race, color, religion, national origin, sex, age, or disability, a copy of the finding will be submitted to the New Hampshire Department of Justice, Grants Management Unit and to the U.S. Department of Justice, Office for Civil Rights, Office of Justice Programs, 810 7th Street, NW, Washington, D.C. 20531. For additional information regarding your obligations under civil rights please reference the state website at <http://www.doj.nh.gov/grants-management/civil-rights.htm> and understand if you are awarded

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funding from this office, civil rights compliance will be monitored by this office, and the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice.

22. The Subrecipient must certify that Limited English Proficiency persons have meaningful access to any services provided by this program. National origin discrimination includes discrimination on the basis of limited English proficiency (LEP). Meaningful access may entail providing language assistance services, including oral and written translation when necessary. The U.S. Department of Justice has issued guidance for grantees to help them comply with these requirements. The guidance document can be accessed on the Internet at www.lep.gov.
23. The subgrantee, if a non-profit organization, agrees to make its financial statements available online (either on the subgrantee's website, or the NH Department of Justice's, or another publicly available website). Organizations that have Federal 501 (c) 3 tax status are considered in compliance with this requirement, with no further action needed, to the extent that such organization files IRS Form 990 or similar tax document (e.g., 990-EZ), as several sources already provide searchable online databases of such financial statements.
24. The subgrantee, if a non-profit organization, must certify their non-profit status by submitting a statement to NH Department of Justice: 1) affirmatively asserting that the recipient is a non-profit organization and 2) indicating that the subgrantee has on file and available upon audit one of the following:
 - A copy of the organization's 501 (c) 3 designation letter, or:
 - A letter from the State of NH stating that the subgrantee is a non-profit organization operating within the state, or:
 - A copy of the sub-grantee's state certificate of incorporation that substantiates its non-profit statusSubgrantees that are local non-profit affiliates of state or national non-profits should also have a statement by the parent organization that the subgrantee is a local non-profit affiliate.
25. Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OJP authority to terminate award). The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements (including requirements to report allegations) pertaining to prohibited conduct related to the trafficking of persons, whether on the part of recipients, subrecipients ("subgrantees"), or individuals defined (for purposes of this condition) as "employees" of the recipient or of any subrecipient. The details of the recipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OJP web site at

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<http://ojp.gov/funding/Explore/ProhibitedConduct-Trafficking.htm> (Award condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OJP authority to terminate award)), and are incorporated by reference here.

26. Compliance with applicable rules regarding approval, planning, and reporting of conferences, meetings, trainings, and other events. The subgrantee at any tier, must comply with all applicable laws, regulations, policies, and official DOJ guidance (including specific cost limits, prior approval and reporting requirements, where applicable) governing the use of federal funds for expenses related to conferences (as that term is defined by DOJ), including the provision of food and/or beverages at such conferences, and costs of attendance at such conferences. Information on the pertinent DOJ definition of conferences and the rules applicable to this award appears in the DOJ Grants Financial Guide (currently, as section 3.10 of "Postaward Requirements" in the "2015 DOJ Grants Financial Guide").
27. Requirement for data on performance and effectiveness under the award
the recipient must collect and maintain data that measure the performance and effectiveness of activities under this award. The data must be provided to OJP in the manner (including within the timeframes) specified by OJP in the program solicitation or other applicable written guidance. Data collection supports compliance with the Government Performance and Results Act (GPRA) and the GPRA Modernization Act of 2010, and other applicable laws.
28. OJP Training Guiding Principles
Any training or training materials that the subgrantee at any tier -- develops or delivers with OJP award funds must adhere to the OJP Training Guiding Principles for Grantees and Subgrantees, available at <http://ojp.gov/funding/ojptrainingguidingprinciples.htm>.
29. Compliance with general appropriations-law restrictions on the use of federal funds (FY 2016)
The subgrantee at any tier, must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions, including from various "general provisions" in the Consolidated Appropriations Act, 2016, are set out at: <http://ojp.gov/funding/Explore/FY2016-AppropriationsLawRestrictions.htm> and are incorporated by reference here. Should a question arise as to whether a particular use of federal funds by a recipient (or a subrecipient) would or might fall within the scope of an appropriations-law restriction, the recipient is to contact their grant manager for guidance, and may not proceed without the express prior written approval of the grant manager and OJP.

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30. Subgrantees will authorize representatives of the Office for Victims of Crime and/or the Office of the Chief Financial Officer access to and the right to examine all records, books, paper or documents related to the VOCA grant.
31. Applicability of Part 200 Uniform Requirements- The Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by DOJ in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements") apply to this FY 2017 award from OJP.

The Part 200 Uniform Requirements were first adopted by DOJ on December 26, 2014. If this FY 2017 award supplements funds previously awarded by OJP under the same award number (e.g., funds awarded during or before December 2014), the Part 200 Uniform Requirements apply with respect to all funds under that award number (regardless of the award date, and regardless of whether derived from the initial award or a supplemental award) that are obligated on or after the acceptance date of this FY 2017 award.

For more information and resources on the Part 200 Uniform Requirements as they relate to OJP awards and subawards ("subgrants"), see the OJP website at <https://ojp.gov/funding/Part200UniformRequirements.htm>.

In the event that an award-related question arises from documents or other materials prepared or distributed by OJP that may appear to conflict with, or differ in some way from, the provisions of the Part 200 Uniform Requirements, the recipient is to contact OJP promptly for clarification.

32. Compliance with 41 U.S.C. 4712 (including prohibitions on reprisal; notice to employees)
The subrecipient at any tier must comply with, and is subject to, all applicable provisions of 41 U.S.C. 4712, including all applicable provisions that prohibit, under specified circumstances, discrimination against an employee as reprisal for the employee's disclosure of information related to gross mismanagement of a federal grant, a gross waste of federal funds, an abuse of authority relating to a federal grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal grant.
The subrecipient also must inform its employees, in writing (and in the predominant native language of the workforce), of employee rights and remedies under 41 U.S.C. 4712. Should a question arise as to the applicability of the provisions of 41 U.S.C. 4712 to this award, the recipient is to contact the DOJ awarding agency (OJP or OVW, as appropriate) for guidance.

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33. The subrecipient authorizes Office for Victims of Crime (OVC) and/or the Office of the Chief Financial Officer (OCFO), and its representatives, access to and the right to examine all records, books, paper or documents related to the VOCA grant.
34. Demographic Data - Subrecipients assure they will collect and maintain information on race, sex, national origin, age, and disability of victims receiving assistance, where such information is voluntarily furnished by the victim.
35. Requirements of the award; remedies for non-compliance or for materially false statements:
The conditions of this award are material requirements of the award. Compliance with any certifications or assurances submitted by or on behalf of the recipient that relates to conduct during the period of performance also is a material requirement of this award.
Failure to comply with any one or more of these award requirements -- whether a condition set out in these special provisions, a condition incorporated by reference below, or a certification or assurance related to conduct during the award period --may result in the Office of Justice Programs ("OJP") taking appropriate action with respect to the recipient and the award. Among other things, the OJP may withhold award funds, disallow costs, or suspend or terminate the award. The Department of Justice ("DOJ"), including OJP, also may take other legal action as appropriate.
Any materially false, fictitious, or fraudulent statement to the federal government related to this award (or concealment or omission of a material fact) may be the subject of criminal prosecution (including under 18 U.S.C. 1001 and/or 1621, and/or 42 U.S.C. 3795a), and also may lead to imposition of civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. 3729-3730 and 3801-3812).
Should any provision of a requirement of this award be held to be invalid or unenforceable by its terms, that provision shall first be applied with a limited construction so as to give it the maximum effect permitted by law. Should it be held, instead, that the provision is utterly invalid or -unenforceable, such provision shall be deemed severable from this award.
36. Certification regarding debarment, suspension ineligibility, and voluntary exclusion
A person may be debarred or suspended for any of the causes listed in 28 CFR §67.305 and §67.405. A person who is debarred or suspended shall be excluded from Federal financial and non-financial assistance and benefits under Federal programs and activities. Debarment or suspension of a participant in a program by one Federal agency shall have government wide effect. For purposes of this certification, "prospective lower tier participant" shall refer to the subgrantee.

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Instructions for Certification:

- a) By signing and submitting this proposal, the prospective lower tier participant is providing the certification as set out.
- b) The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.
- c) The prospective lower tier participant shall provide immediate written notice to the person to whom this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
- d) The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of rules implementing Executive Order 12549.
- e) The prospective lower tier participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.
- f) The prospective lower tier participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion-Lower Tier Covered Transactions," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
- g) A participant in a covered transaction may rely upon a certification of a prospective participant in lower tier covered transaction that it is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may check the Nonprocurement List.
- h) Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
- i) Except for transactions authorized under paragraph 5 of these instructions, if a participant in a

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covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntary excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

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DEPARTMENT OF
JUSTICE STATE OF NEW
HAMPSHIRE



CERTIFICATION REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY
AND VOLUNTARY EXCLUSION
LOWER TIER COVERED
TRANSACTIONS

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 28 CFR §67.510, Participants' responsibilities. The intent of this Order was to ensure that no subgrantee of federal funds had been restricted from conducting business with the federal government due to any of the causes listed in 28 CFR §67.305 and 28 CFR §67.405.

By signing this document, you are certifying that neither your agency, nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in any transaction by any Federal department or agency.

If you are unable to sign this certification, you must attach an explanation to this certification.

George Maglaras, Chairman

Name and Title of Head of Agency

[Signature]
Signature

April 19, 2018
Date

Strafford County 259 County Farm Rd, Suite 204
Name and Address of Agency
Dover, NH 03820

Subrecipient Initials

[Initials]

Date

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37. Certification Regarding EEOP Required:

If required, within 30 days from the date of the award, the Subrecipient will submit for approval, an acceptable Equal Employment Opportunity Plan (EEOP) as required by 28 CFR 42.301 et seq. or a Certification Form to both the NH DOJ and the Office of Civil Rights, Office of Justice Programs, US DOJ at 810 7th Street, NW, Washington, DC 20531. Failure to submit an approved EEOP or Certification is a violation of the Program Guidelines and Conditions and may result in suspension or termination of funding, until such time as the Subrecipient is in compliance. Additional information on EEOP requirements may be found here: http://ojp.gov/about/ocr/faq_eeop.htm

The form and instructions can be found at: <http://ojp.gov/about/ocr/pdfs/cert.pdf>

38. Specific post-award approval required to use a noncompetitive approach in any procurement contract that would exceed \$150,000. The Subrecipient at any tier, must comply with all applicable requirements to obtain specific advance approval to use a noncompetitive approach in any procurement contract that would exceed the Simplified Acquisition Threshold (currently, \$150,000). This condition applies to agreements that -- for purposes of federal grants administrative requirements -- OJP considers a procurement "contract" (and therefore does not consider a subaward). The details of the requirement for advance approval to use a noncompetitive approach in a procurement contract under an OJP award are posted on the OJP web site at <http://ojp.gov/funding/Explore/NoncompetitiveProcurement.htm> (Award condition: Specific post-award approval required to use a noncompetitive approach in a procurement contract (if contract would exceed \$150,000)), and are incorporated by reference here.

I have read and understand all 38 special provisions contained in this document:

George Maglaras

Name and Title of Authorized Representative



Signature

April 19, 2018

Date

Strafford County 259 County Farm Rd; Suite 204
Dover, NH 03820

Name and Address of Agency

Name and Address of Agency

Subrecipient Initials 

Date 4.19.18

EEO Reporting

I, George Maglaras [responsible official], certify that
Stafford County [recipient] has completed the EEO reporting tool certification
form at: https://oip.gov/about/ocr/faq_eeop.htm on April 19, 2018 [Date]

I further certify that:

Stafford County [recipient] will
comply with applicable federal civil rights laws that prohibit discrimination in employment and in the
delivery of services.

Signature:



Date: April 19, 2018

CERTIFICATION FORM

Compliance with the Equal Employment Opportunity Plan (EEOP) Requirements

Please read carefully the Instructions (see below) and then complete Section A or Section B or Section C, not all three. If recipient completes Section A or C and sub-grants a single award over \$500,000, in addition, please complete Section D.

Recipient's Name: <u>Strafford County Family Justice Center</u>	
Address: <u>259 County Farm Rd; Suite 204 Dover, NH 03820</u>	
Is agency a; <input checked="" type="checkbox"/> Direct or <input type="checkbox"/> Sub recipient of OJP, OVW or COPS funding? Law Enforcement Agency? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
DUNS Number: <u>07-395-9439</u>	Vendor Number (only if direct recipient)
Name and Title of Contact Person: <u>Diane A. Legere, Finance Director</u>	
Telephone Number: <u>603-516-7102</u>	E-Mail Address: <u>dlegere@comcast.net</u>

Section A—Declaration Claiming Complete Exemption from the EEOP Requirement

Please check all the following boxes that apply.

- | | | |
|---|--|--|
| <input type="checkbox"/> Less than fifty employees. | <input type="checkbox"/> Indian Tribe | <input type="checkbox"/> Medical Institution. |
| <input type="checkbox"/> Nonprofit Organization | <input type="checkbox"/> Educational Institution | <input type="checkbox"/> Receiving a single award(s) less than \$25,000. |

I, _____ [responsible official], certify that _____ [recipient] is not required to prepare an EEOP for the reason(s) checked above, pursuant to 28 C.F.R. § 42.302. I further certify that _____ [recipient] will comply with applicable federal civil rights laws that prohibit discrimination in employment and in the delivery of services.

If recipient sub-grants a single award over \$500,000, in addition, please complete Section D

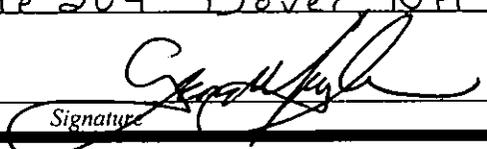
Print or Type Name and Title _____ Signature _____ Date _____

Section B—Declaration Claiming Exemption from the EEOP Submission Requirement and Certifying That an EEOP Is on File for Review

If a recipient agency has fifty or more employees and is receiving a single award or, subaward, of \$25,000 or more, but less than \$500,000, then the recipient agency does not have to submit an EEOP to the OCR for review as long as it certifies the following (42 C.F.R. § 42.305):

I, George Maglaras [responsible official], certify that Strafford County [recipient], which has fifty or more employees and is receiving a single award or subaward for \$25,000 or more, but less than \$500,000, has formulated an EEOP in accordance with 28 CFR pt. 42, subpt. E. I further certify that within the last twenty-four months, the proper authority has formulated and signed into effect the EEOP and, as required by applicable federal law, it is available for review by the public, employees, the appropriate state planning agency, and the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice. The EEOP is on file at the following office:

Strafford County Commissioners [organization],
259 County Farm Rd; Suite 204 Dover, NH 03820 [address].

George Maglaras, Chairman Print or Type Name and Title
 Signature
4/19/18 Date

Section C—Declaration Stating that an EEOP Short Form Has Been Submitted to the Office for Civil Rights for Review

If a recipient agency has fifty or more employees and is receiving a single award, or subaward, of \$500,000 or more, then the recipient agency must send an EEOP Short Form to the OCR for review.

I, _____ [responsible official], certify that _____ [recipient], which has fifty or more employees and is receiving a single award of \$500,000 or more, has formulated an EEOP in accordance with 28 CFR pt. 42, subpt. E, and sent it for review on _____ [date] to the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice.

If recipient sub-grants a single award over \$500,000, in addition, please complete Section D

Print or Type Name and Title _____ Signature _____ Date _____

Non-supplanting Certification

Supplanting defined

Federal funds must be used to supplement existing funds for program activities and must not replace those funds that have been appropriated for the same purpose. Supplanting shall be the subject of application review, as well as pre-award review, post-award monitoring, and audit. If there is a potential presence of supplanting, the applicant or grantee will be required to supply documentation demonstrating that the reduction in non-Federal resources occurred for reasons other than the receipt or expected receipt of Federal funds. For certain programs, a written certification may be requested by the awarding agency or recipient agency stating that Federal funds will not be used to supplant State or local funds. See the OJP Financial Guide (Part II, Chapter 3). <http://www.ojp.usdoj.gov/financialguide/part2/part2chap3.htm>.

Supplanting and job retention

A grantee may use federal funds to retain jobs that, without the use of the federal money, would be lost. If the grantee is planning on using federal funds to retain jobs, it must be able to substantiate that, without the funds, the jobs would be lost. Substantiation can be, but is not limited to, one of the following forms: an official memorandum, official minutes of a county or municipal board meeting or any documentation, that is usual and customarily produced when making determinations about employment. The documentation must describe the terminated positions and that the termination is because of lack of the availability of State or local funds.

The Strafford County/Strafford County Family Justice Center (Applicant) certifies that any funds awarded through **grant number 2019VOC63** shall be used to supplement existing funds for program activities and will not replace (supplant) nonfederal funds that have been appropriated for the purposes and goals of the grant.

The Strafford County/Strafford County Family Justice Center (Applicant) understands that supplanting violations may result in a range of penalties, including but not limited to suspension of future funds under this program, suspension or debarment from federal grants, recoupment of monies provided under this grant, and civil and/or criminal penalties.

Printed Name and Title: George Maglaras, Chair, Strafford County Commissioners

Signature: 

Date: April 19, 2018

COMMISSIONERS
GEORGE MAGLARAS, *Chairman*
ROBERT J. WATSON, *Vice Chairman*
DEANNA S. ROLLO, *Clerk*

TREASURER
PAMELA J. ARNOLD

COUNTY ADMINISTRATOR
RAYMOND F. BOWER

STRAFFORD COUNTY COMMISSIONERS

WILLIAM A. GRIMES
Justice & Administration Building
259 County Farm Road, Suite 204
Dover, New Hampshire 03820
Telephone: (603)742-1458
Fax: (603) 743-4407



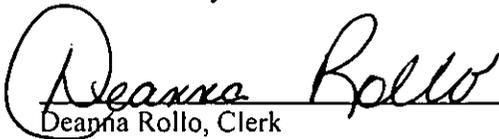
CERTIFICATE OF AUTHORITY

I, Deanna Rollo, Clerk of the Strafford County Board of Commissioners, do hereby certify that:

1. I am a duly elected Officer of Strafford County.
2. The following is a true copy of the resolution duly adopted at a meeting of the Strafford County Commissioners duly held on April 19, 2018:

RESOLVED: That the Chairman of the Strafford County Board of Commissioners are hereby authorized on behalf of this County to enter into the said contract with the State of New Hampshire Department of Justice and to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, as he may deem necessary, desirable or appropriate.

3. The forgoing resolutions have not been amended or revoked, and remain in full force and effect as of the April 19, 2018.
4. George Maglaras is the duly elected Chairman of the Strafford County Board of Commissioners.

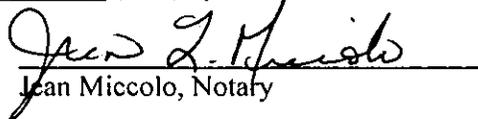

Deanna Rollo, Clerk

April 19, 2018
Date

STATE OF NEW HAMPSHIRE County of Strafford

The forgoing instrument was acknowledged before me April 19, 2018 (date) by Deanna Rollo.

1/14/20
Commission Expires


Jean Miccolo, Notary





CERTIFICATE OF COVERAGE

The New Hampshire Public Risk Management Exchange (Primex³) is organized under the New Hampshire Revised Statutes Annotated, Chapter 5-B, Pooled Risk Management Programs. In accordance with those statutes, its Trust Agreement and bylaws, Primex³ is authorized to provide pooled risk management programs established for the benefit of political subdivisions in the State of New Hampshire.

Each member of Primex³ is entitled to the categories of coverage set forth below. In addition, Primex³ may extend the same coverage to non-members. However, any coverage extended to a non-member is subject to all of the terms, conditions, exclusions, amendments, rules, policies and procedures that are applicable to the members of Primex³, including but not limited to the final and binding resolution of all claims and coverage disputes before the Primex³ Board of Trustees. The Additional Covered Party's per occurrence limit shall be deemed included in the Member's per occurrence limit, and therefore shall reduce the Member's limit of liability as set forth by the Coverage Documents and Declarations. The limit shown may have been reduced by claims paid on behalf of the member. General Liability coverage is limited to Coverage A (Personal Injury Liability) and Coverage B (Property Damage Liability) only. Coverage's C (Public Officials Errors and Omissions), D (Unfair Employment Practices), E (Employee Benefit Liability) and F (Educator's Legal Liability Claims-Made Coverage) are excluded from this provision of coverage.

The below named entity is a member in good standing of the New Hampshire Public Risk Management Exchange. The coverage provided may, however, be revised at any time by the actions of Primex³. As of the date this certificate is issued, the information set out below accurately reflects the categories of coverage established for the current coverage year.

This Certificate is issued as a matter of information only and confers no rights upon the certificate holder. This certificate does not amend, extend, or alter the coverage afforded by the coverage categories listed below.

Participating Member: Strafford County 259 County Farm Road Dover, NH 03820		Member Number: 605	Company Affording Coverage: NH Public Risk Management Exchange - Primex ³ Bow Brook Place 46 Donovan Street Concord, NH 03301-2624	
Type of Coverage	Effective Date (mm/dd/yyyy)	Expiration Date (mm/dd/yyyy)	Limits: NH Statutory; Limits May Apply, If Not:	
<input checked="" type="checkbox"/> General Liability (Occurrence Form) <input type="checkbox"/> Professional Liability (describe) <input type="checkbox"/> Claims Made <input type="checkbox"/> Occurrence	1/1/2018	1/1/2019	Each Occurrence	\$ 5,000,000
			General Aggregate	\$ 5,000,000
			Fire Damage (Any one fire)	
			Med Exp (Any one person)	
<input checked="" type="checkbox"/> Automobile Liability Deductible Comp and Coll: \$1,000 <input type="checkbox"/> Any auto	1/1/2018	1/1/2019	Combined Single Limit (Each Accident)	\$5,000,000
			Aggregate	\$5,000,000
<input checked="" type="checkbox"/> Workers' Compensation & Employers' Liability	1/1/2018	1/1/2019	<input checked="" type="checkbox"/> Statutory	
			Each Accident	\$2,000,000
			Disease - Each Employee	\$2,000,000
			Disease - Policy Limit	
<input checked="" type="checkbox"/> Property (Special Risk includes Fire and Theft)	1/1/2018	1/1/2019	Blanket Limit, Replacement Cost (unless otherwise stated)	Deductible: \$1,000
Description: Proof of Primex Member coverage only.				

CERTIFICATE HOLDER:	Additional Covered Party	Loss Payee	Primex³ - NH Public Risk Management Exchange
NH Department of Justice 33 Capitol St Concord, NH 03301			By: <i>Tammy Downs</i>
			Date: 3/12/2018 tdenver@nhprimex.org
			Please direct inquires to: Primex ³ Claims/Coverage Services 603-225-2841 phone 603-228-3833 fax

County of Strafford, New Hampshire

**Independent Auditors' Reports
and
Management's Financial Statements**

December 31, 2016

Ron L. Beaulieu & Company

CERTIFIED PUBLIC ACCOUNTANTS

**COUNTY OF STRAFFORD, NEW HAMPSHIRE
DECEMBER 31, 2016
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Ron L. Beaulieu & Company

CERTIFIED PUBLIC ACCOUNTANTS

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41 Bates Street
Portland, Maine 04103

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Fax: (207) 775-7103

INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners of
County of Strafford, New Hampshire
Dover, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Strafford, New Hampshire, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Strafford, New Hampshire, as of December 31, 2016, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3.1 through 3.5 and budgetary comparison information and pension information on pages 29 through 33 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Ron L. Beaulieu & Co.

Portland, Maine
April 10, 2017

COMMISSIONERS
GEORGE MAGLARAS, *Chairman*
ROBERT J. WATSON, *Vice Chairman*
LEO E. LESSARD, *Clerk*

TREASURER
PAMELA J. ARNOLD

COUNTY ADMINISTRATOR
RAYMOND F. BOWER

STRAFFORD COUNTY COMMISSIONERS

WILLIAM A. GRIMES
Justice & Administration Building
259 County Farm Road, Suite 204
Dover, New Hampshire 03820
Telephone: (603)742-1458
Fax: (603) 743-4407



March 30, 2017

MANAGEMENT'S DISCUSSION AND ANALYSIS

The County of Strafford's financial management offers this narrative, overview and analysis of the financial activities of Strafford County for the year ended December 31, 2016. This discussion focuses on the significant financial issues and activities of the County and to identify any significant change in financial position. This information is presented in conjunction with additional information furnished in the County's financial statements.

A. FINANCIAL HIGHLIGHTS – GOVERNMENT WIDE

- The liabilities of the County exceeded its assets at the close of the fiscal year for a total net position of (\$17,951,461) which is made up of \$9,660,054 in net investment in capital assets, \$2,957,525 in restricted assets, and (\$30,569,041) in unrestricted net assets. (Page 4)
- The County's total net assets reflect a decrease of \$452,514 from the prior year made up of an increase of \$1,501,875 from County operations and a decrease of \$1,954,389 from net pension liability reported per adoption of GASB 68. The short-term and long-term liabilities continue to decrease as debt is paid off.

B. FINANCIAL HIGHLIGHTS – FUND STATEMENTS

- At the close of the year, the County reported combined ending fund balances of \$3,311,286 which is an increase of \$255,485 in comparison with the prior year. (Page 6)
- The County's total short-term debt at the end of the year remains at \$0 and the long-term debt decreased by \$1,519,199. (Page 4 and Note-6 on Pages 20 & 21)

C. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements consist of three components: (1) government-wide financial statements which provide both the short and long-term information about the County's financial status. (2) fund financial statements which focus on the activities of

the individual parts of the County's government (3) notes to the financial statements explain in detail some of the data contained in those statements. The basic financial statements present two different views of the County through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information which further explains and supports the information in the financial statements.

D. ANALYSIS OF NET ASSETS

The following analysis focuses on net assets and changes in net assets. Net assets may serve as one useful indicator of a government's financial condition. Unrestricted net assets can be used to finance operations of the County and reduce the effect of property taxes.

NET ASSETS – Governmental Activities (Page 4)

	<u>2016</u>	<u>2015</u>
Capital assets	\$22,492,057	\$22,770,133
Other assets	\$9,872,344	\$6,824,104
Total assets	\$32,364,401	\$29,594,237
Deferred Outflows	\$10,560,975	\$2,925,244
Long-term liabilities	\$13,769,023	\$14,381,992
Other liabilities	\$6,718,209	\$4,097,477
Net pension liability	\$39,836,137	\$27,618,789
Total liabilities	\$60,323,369	\$46,098,258
Deferred Inflows	\$553,468	\$3,920,170
Investment in capital assets, net	\$9,660,054	\$8,388,141
Restricted	\$2,957,525	\$0
Unrestricted	(\$30,569,041)	(\$25,887,818)
Total net position	(\$17,951,461)	(\$17,498,947)

STATEMENT OF ACTIVITIES – Governmental Activities (Page 5)

	<u>2016</u>	<u>2015</u>
General revenues:		
Taxes from cities & towns	\$30,118,545	\$29,682,628
Interest	\$1,154	\$1,522
Miscellaneous revenues	<u>\$2,003,973</u>	<u>\$1,362,069</u>
Total general revenues	\$32,123,672	\$31,046,219

	<u>2016</u>	<u>2015</u>
Charges for services and operating grants and contributions:		
Administration	\$972,258	\$979,345
County Attorney	\$182,034	\$232,951
Child Advocacy Center	\$45,558	\$18,955
Domestic Violence Prosecution	\$113,354	\$106,032
Register of Deeds	\$1,123,845	\$962,944
Sheriff	\$285,128	\$234,097
Dispatch	\$101,133	\$93,563
Human Services	(\$30)	\$35,551
DSRIP	\$3,082,776	\$0
Cafeteria	\$73,899	\$63,202
Department of corrections	\$8,585,454	\$6,709,350
Jail Industry program	\$197,734	\$188,873
Riverside rest home	<u>\$18,076,329</u>	<u>\$17,628,117</u>
Total charges for services and operating grants and contributions	\$32,839,472	\$27,252,980
Contribution revenue	<u>\$0</u>	<u>\$0</u>
Total general revenues	\$64,963,144	\$58,299,199

	<u>2016</u>	<u>2015</u>
Governmental activities:		
Administration	\$919,943	\$872,441
County Attorney	\$1,708,375	\$1,658,591
Child advocacy center	\$146,938	\$117,584
Domestic violence prosecution	\$521,133	\$480,716
Register of deeds	\$732,022	\$693,784
Sheriff	\$2,628,900	\$2,136,175
Dispatch	\$1,091,099	\$1,123,002
Maintenance	\$415,083	\$418,876
Human services	\$10,401,826	\$10,190,675
DSRIP	\$144,115	\$0
Cafeteria	\$127,524	\$118,704
Department of corrections	\$13,763,263	\$12,233,759
Jail industry program	\$473,273	\$419,781
Contract and social service agcs.	\$329,923	\$287,439
Riverside Rest Home	\$25,561,955	\$23,042,091
Hospice House	\$0	\$0
Other	\$2,137,934	\$1,976,831
Interest	<u>\$745,577</u>	<u>\$997,472</u>
Total government activities	\$61,848,883	\$56,767,921

	<u>2016</u>	<u>2015</u>
Change in net position	\$3,114,261	\$1,531,278
Net position – beginning of year	(\$17,498,946)	\$10,215,902
Prior Period Adjustment	(\$3,566,776)	(\$29,246,127)
Net position – beginning of year (revised) (Note 17 on Page 28)	(\$21,065,722)	(\$19,030,225)
Net position – end of year	(\$17,951,461)	(\$17,498,947)

E. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. As of December 31, 2016, the County reported \$22,492,057 in capital assets, net of depreciation. These assets include land, buildings and improvements, machinery, equipment and furnishings, and vehicles. (Additional information can be found on Page 4 and Note-4 on Page 18)

Long-term debt. As of December 31, 2016, the County reported \$12,409,792 outstanding long-term debt. \$12,261,616 represents the amount outstanding from general obligation bonds and the remaining \$148,176 represents the amount outstanding for notes payable. (Additional information can be found on Page 4 and Note-6 on Page 20)

F. BUDGETARY COMPARISONS

The following budgetary analysis focuses on the operating budgets of the General Fund operations of the County to include comparisons of the current fiscal year of December 31, 2016 with prior year as well as the subsequent year.

	<u>2017</u>	<u>2016</u>	<u>2015</u>
<u>Anticipated Revenues</u>			
Justice & Administration	\$16,056,060	\$9,874,761	\$9,562,976
Riverside Rest Home	\$20,599,959	\$20,064,951	\$19,200,313
Property Taxes	<u>\$30,859,696</u>	<u>\$30,118,545</u>	<u>\$29,682,628</u>
Total Anticipated Revenues	\$67,515,715	\$60,058,257	\$58,445,917

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Budgeted Expenditures			
Justice & Administration	\$42,287,565	\$35,927,393	\$35,832,485
Riverside Rest Home	<u>\$25,228,150</u>	<u>\$24,130,864</u>	<u>\$22,613,432</u>
Total Budget Expenditures	\$67,515,715	\$60,058,257	\$58,445,917

Property taxes account for 45.7% of expected resources in 2017 compared to 50.1% in 2016 and 50.8% in 2015.

The County Budget for 2017 reflects a tax increase of 2.46% over 2016, where budgeted expenditures increased by 12.4%, and anticipated revenues other than property taxes increased by 22.4%. This increase in anticipated revenues and budgeted expenditures was primarily due to the implementation of the Delivery System Reform Incentive Payment Program (DSRIP) within Strafford County. The program is budget neutral where anticipated revenues are \$4,065,274 and budgeted expenditures are also \$4,065,274.

As a result of operations during 2016, the General Fund realized a surplus of \$3,573,212. Actual expenditures for 2016 were \$59,367,636 for the General Fund which is \$690,621 underspent or 1.1% less than budgeted.

Actual General Fund revenues for 2016 were \$62,920,509 which is \$2,862,252 more than anticipated or 4.8% more than anticipated.

G. REQUESTS FOR INFORMATION

This financial report is intended to provide a general overview of Strafford County's finances as of December 31, 2016. Questions about this report can be directed to the Strafford County Finance Department at 259 County Farm Road, Suite 204, Dover, NH 03820.

Strafford County Board of Commissioners

**COUNTY OF STRAFFORD, NEW HAMPSHIRE
STATEMENT OF NET POSITION
DECEMBER 31, 2016**

STATEMENT A

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 4,252,906
Accounts receivable (net)	3,603,191
Due from other governments (net)	1,886,182
Due from inmate trust	5,469
Inventories	87,810
Prepaid expenses	36,786
Capital assets	
Land	207,983
Other capital assets (net)	22,284,074
Total capital assets	<u>22,492,057</u>
TOTAL ASSETS	<u>32,364,401</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	10,470,975
Deferred charge - refinancing bond issuance cost	90,000
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>10,560,975</u>
LIABILITIES	
Accounts payable	5,600,561
Accrued expenses	398,157
Accrued payroll	519,533
Accrued interest	199,958
Revenue anticipation note	-
Bond anticipation note	-
Long term liabilities:	
Due in one year	1,704,048
Due in more than one year	12,064,975
Net pension liability	39,836,137
TOTAL LIABILITIES	<u>60,323,369</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred revenues	42,807
Deferred inflows related to pensions	510,661
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>553,468</u>
NET POSITION	
Net investment in capital assets	9,660,054
Restricted	2,957,526
Unrestricted	(30,569,041)
TOTAL NET POSITION	<u><u>\$(17,951,461)</u></u>

See accompanying independent auditors' report and management's notes to financial statements.

STATEMENT B

COUNTY OF STRAFFORD, NEW HAMPSHIRE
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2016

Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue
Governmental activities:					
Administration	\$ 919,943	\$ 972,258	\$ -	\$ -	\$ 52,315
County attorney	1,708,375	182,034	-	-	(1,526,341)
Child advocacy center	146,938	-	45,558	-	(101,380)
Domestic violence prosecution	521,133	451	112,903	-	(407,779)
Register of deeds	732,022	1,123,845	-	-	391,823
Sheriff	2,628,900	285,128	-	-	(2,343,772)
Dispatch	1,091,099	101,133	-	-	(989,966)
Maintenance	415,083	-	-	-	(415,083)
Human services	10,401,826	-	(30)	-	(10,401,856)
DSRIP	144,115	-	3,082,776	-	2,938,661
Cafeteria	127,524	73,899	-	-	(53,625)
Department of corrections	13,763,263	8,485,678	99,776	-	(5,177,809)
Jail industry program	473,273	197,734	-	-	(275,539)
Contract and social service agencies	329,923	-	-	-	(329,923)
COM corrections	771,770	-	-	-	(771,770)
Academy	160,572	-	-	-	(160,572)
Transitional housing	344,797	-	-	-	(344,797)
Drug Court	513,801	-	-	-	(513,801)
Riverside rest home	25,561,955	18,076,329	-	-	(7,485,626)
Other	346,994	-	-	-	(346,994)
Interest	745,577	-	-	-	(745,577)
Total governmental activities	61,848,883	29,498,489	3,340,983	-	(29,009,411)
General revenues:					
					30,118,545
					1,154
					2,003,973
Total general revenues					32,123,672
Change in net position					3,114,261
Net position - January 1 - ORIGINAL					(17,498,946)
Prior Period Adjustment					(3,566,776)
Net position - January 1 - REVISED					(21,065,722)
Net position - December 31					\$ (17,951,461)

See accompanying independent auditors' report and management's notes to financial statements.

**COUNTY OF STRAFFORD, NEW HAMPSHIRE
BALANCE SHEET – GOVERNMENTAL FUNDS
DECEMBER 31, 2016**

	Major		Non-major	Total
	General	DSRIP	Other Governmental Funds	
ASSETS				
Cash	\$ 4,233,787	\$ -	\$ 19,119	\$ 4,252,906
Accounts receivable (net)	3,603,191	-	-	3,603,191
Due from other governments (net)	1,886,182	-	-	1,886,182
Due from other funds	-	2,945,215	-	2,945,215
Due from inmate trust	5,469	-	-	5,469
Inventories	87,810	-	-	87,810
Prepaid items	36,786	-	-	36,786
TOTAL ASSETS	\$ 9,853,225	2,945,215	\$ 19,119	\$ 12,817,559
LIABILITIES				
Accounts payable	5,594,006	6,555	-	5,600,561
Accrued other	398,157	-	-	398,157
Accrued payroll	519,533	-	-	519,533
Revenue anticipation note	-	-	-	-
Due to other funds	2,944,962	-	253	2,945,215
Bond anticipation note	-	-	-	-
TOTAL LIABILITIES	9,456,658	6,555	253	9,463,466
DEFERRED INFLOW OF RESOURCES				
Deferred revenues	42,807	-	-	42,807
TOTAL DEFERRED INFLOW OF RESOURCES	42,807	-	-	42,807
FUND BALANCES				
Nonspendable	124,596	-	-	124,596
Restricted	-	2,938,660	18,866	2,957,526
Committed	-	-	-	-
Assigned	64,171	-	-	64,171
Unassigned	164,993	-	-	164,993
TOTAL FUND BALANCES	353,760	2,938,660	18,866	3,311,286
TOTAL LIABILITIES AND FUND BALANCES	\$ 9,853,225	\$ 2,945,215	\$ 19,119	\$ 12,817,559

See accompanying independent auditors' report and management's notes to financial statements.

COUNTY OF STRAFFORD, NEW HAMPSHIRE
RECONCILIATION OF THE BALANCE SHEET –
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
YEAR ENDED DECEMBER 31, 2016

Fund balances - total governmental funds	\$ 3,311,286
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets	22,492,057
Deferred outflows related to pensions	10,470,975
Deferred outflows related to bond refunding	90,000
Accrued interest	(199,958)
Lease payable	(422,211)
Loans payable	(148,176)
Bonds payable	(12,261,616)
Accrued compensated absences	(937,020)
Net pension liability	(39,836,137)
Deferred inflows related to pensions	(510,661)
Net position of governmental activities	<u><u>\$ (17,951,461)</u></u>

See accompanying independent auditors' report and management's notes to financial statements.

COUNTY OF STRAFFORD, NEW HAMPSHIRE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2016

	Major		Non-major	Total
	General	DSRIP	Other Governmental Funds	
REVENUES				
Taxes from cities and towns	\$ 30,118,545	\$ -	\$ -	\$ 30,118,545
Charges for services	29,397,356	-	101,133	29,498,489
Intergovernmental	258,206	-	-	258,206
Interest earned	1,151	-	3	1,154
State	-	3,082,775	-	3,082,775
Miscellaneous	2,003,973	-	-	2,003,973
TOTAL REVENUES	61,779,231	3,082,775	101,136	64,963,142
EXPENDITURES				
Administration	501,921	-	-	501,921
County attorney	1,635,153	-	-	1,635,153
Child advocacy center	140,277	-	-	140,277
Domestic violence prosecution	501,872	-	-	501,872
Register of deeds	656,839	-	-	656,839
Sheriff	2,331,054	-	-	2,331,054
Dispatch	941,400	-	110,081	1,051,481
Maintenance	410,414	-	-	410,414
Human services	10,401,826	-	-	10,401,826
DSRIP	-	144,115	-	144,115
Cafeteria	123,714	-	-	123,714
Department of corrections	12,095,959	-	-	12,095,959
Jail industry program	452,534	-	-	452,534
Contract and social service agencies	329,923	-	-	329,923
Fixed asset acquisition/construction	1,900,638	-	-	1,900,638
COM corrections	715,745	-	-	715,745
Academy	160,572	-	-	160,572
Transitional housing program	312,746	-	-	312,746
Drug court	477,701	-	-	477,701
Riverside Rest Home	24,374,652	-	-	24,374,652
Other	346,533	-	459	346,992
Debt service:				
Principal retirement	1,630,000	-	-	1,630,000
Interest expense	766,884	-	-	766,884
Refunding bond issuance	-	-	-	-
TOTAL EXPENDITURES	61,208,357	144,115	110,540	61,463,012

See accompanying independent auditors' report and management's notes to financial statements.

COUNTY OF STRAFFORD, NEW HAMPSHIRE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2016

	Major		Non-major	
	General	DSRIP	Other Governmental Funds	Total
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	\$ 570,874	\$ 2,938,660	\$ (9,404)	\$ 3,500,130
OTHER FINANCING SOURCES (USES)				
Refunding bond proceeds	-	-	-	-
Bond proceeds	-	-	-	-
Proceeds from capital leases	162,031	-	-	162,031
Proceeds from loans	160,100	-	-	160,100
Escrow agent	-	-	-	-
Transfers in	20,339	-	-	20,339
Transfers out	-	-	(20,339)	(20,339)
TOTAL OTHER FINANCING SOURCES (USES)	342,470	-	(20,339)	322,131
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AFTER OTHER FINANCING SOURCES (USES)	913,344	2,938,660	(29,743)	3,822,261
FUND BALANCE - JANUARY 1 - ORIGINAL	3,007,192	-	48,609	3,055,801
PRIOR PERIOD ADJUSTMENT	(3,566,776)	-	-	(3,566,776)
FUND BALANCE - JANUARY 1 - REVISED	(559,584)	-	48,609	(510,975)
FUND BALANCE - DECEMBER 31	\$ 353,760	\$ 2,938,660	\$ 18,866	\$ 3,311,286

See accompanying independent auditors' report and management's notes to financial statements.

COUNTY OF STRAFFORD, NEW HAMPSHIRE
 RECONCILIATION OF THE STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES OF
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 YEAR ENDED DECEMBER 31, 2016

Net change in fund balances - total governmental funds	\$ 3,822,261
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.	
This is the amount of capital outlays.	1,900,638
This is the amount of depreciation expense.	(2,178,714)
Expenses for accrued interest do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	25,258
Expenses for accrued compensated absences do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	(40,782)
Proceeds from capital leases and loans is a revenue in the governmental funds, but the proceeds increase long-term liabilities in the statement of net position.	(322,131)
Payments of capital leases and loans are expenditures in the governmental funds, but are a reduction of long-term liabilities in the statement of net position.	236,076
Proceeds from bonds is a revenue in the governmental funds, but the proceeds increase long-term liabilities in the statement of net position.	-
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	1,630,000
Governmental funds report bond discounts as revenues. However, in the statements of activities, the revenues are allocated over the life of the bond.	6,047
Changes in net pension liability and related deferred outflows and inflows do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	<u>(1,964,392)</u>
Change in net position of governmental activities.	<u>\$ 3,114,261</u>

See accompanying independent auditors' report and management's notes to financial statements.

STATEMENT G

COUNTY OF STRAFFORD, NEW HAMPSHIRE
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2016

	Agency Funds
ASSETS	
Cash	\$ 289,478
Investments	-
TOTAL ASSETS	<u>\$ 289,478</u>
LIABILITIES	
Due to specific governments	\$ 52,842
Due to specific individuals	236,636
TOTAL LIABILITIES	<u>\$ 289,478</u>

See accompanying independent auditors' report and management's notes to financial statements.

COUNTY OF STRAFFORD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Strafford, New Hampshire (the County), conform to accounting principles generally accepted in the United States of America. The following is a summary of such significant policies:

Part 1 - Government-Wide Financial Statements

The statement of net position and statement of activities focuses on the primary government of the County of Strafford, New Hampshire as a whole. All governmental funds are included but are presented using the accrual basis of accounting. Fiduciary funds are excluded from these government-wide financial statements.

Measurement Focus and Basis of Accounting

The statement of net position and the statement of activities are prepared using the economic resources measurement focus and the accrual basis of accounting.

Program revenues include charges to taxpayers who purchase, use, or directly benefit from goods, services, or privileges provided by a given program; and operating or capital grants and contributions that are restricted to meeting the operational or capital requirement of a particular program.

Internal Activity

Amounts reported in the governmental funds as "due to other funds" and "due from other funds" have been eliminated in the statement of net position, except amounts due between the governmental and business-type activities. Any amounts that are "due to" or "due from" the fiduciary funds have been included in the statement of net position.

Capitalization of Assets

For government-wide financial statements, capital assets are valued at historical cost or estimated historical cost. Donated capital assets are valued at their estimated fair value on the date of donation. Capital assets over \$1,000 are capitalized.

Depreciation

For government-wide financial statements, capital assets are depreciated over the assets useful lives using the straight-line method. The estimated useful lives are as follows:

Buildings	31.5
Improvements	20
Equipment	5-10

COUNTY OF STRAFFORD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property Taxes

Taxes from Cities and Towns are committed on or around March 15th of each year. Taxes are due on or near December 17th. If the taxes are not paid by a City or Town on or before the due date, the County may petition the superior court.

Part 2 - Fund Financial Statements

Principles Determining Scope of Reporting Entity

The financial statements of the County consist only of the funds of the County. The County has no oversight responsibility for any other governmental entity since no other entities are considered to be controlled by or dependent on the County. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing board.

Fund Accounting

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into generic fund types and broad fund categories, as follows:

Governmental Funds

General Fund - The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the revenues derived from specific taxes or other earmarked revenues.

The County has three nonmajor funds.

Fiduciary Funds

Trust and Agency Funds - Trust and Agency Funds are used to account for assets received by the County and held in the capacity of a trustee, custodian, or agent.

COUNTY OF STRAFFORD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets, generally within sixty days. Property taxes are recorded as revenue when levied even though a portion of the taxes may be collected in subsequent years. Miscellaneous revenues are recorded when received in cash because they are generally not measurable until actually received. Intergovernmental revenues and interest income are accrued when their receipt occurs soon enough after the end of the accounting period so as to be both measurable and available.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to the general rule include principal and interest on general long-term debt, which is recognized when due.

All trust and agency funds are accounted for using the accrual basis of accounting.

Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reporting amounts of assets and liabilities and disclosures. Accordingly, actual results could differ from those estimates.

None of the estimates used in preparing the financial statements are considered significant.

Budget

A. Budget Law and Practice

The County Commissioners submit, in the previous December, an annual budget to the County Delegation in accordance with the New Hampshire Revised Statutes Annotated. In March, the County Delegation adopts an annual budget for the current calendar year. Supplemental budgets are required for unexpected modifications to the estimated revenues and appropriations. Budgets are prepared on the modified accrual basis of accounting. Unencumbered non-special appropriations lapse at year end. Capital projects funds are carried forward each year until the project is completed or when the bond issue proceeds are totally expended.

COUNTY OF STRAFFORD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Budgetary Control

An all inclusive budget is prepared in gross on a line item basis. Revenues are budgeted by source. Expenditures are budgeted by department and class. The legal level of control in which expenditures may not exceed appropriations is at the total level. Within these control levels, the Commissioners may transfer appropriations, otherwise the Executive Committee of the County Delegation must approve the transfer. Several revisions were made to the budget during the year.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Allowances for uncollectible accounts are based on management's assessment of the periodic aging of accounts receivable.

Due From Other Governments

Due from other governments are stated at the amount management expects to collect from balances outstanding at year-end. Allowances for uncollectible accounts are based on management's assessment of the periodic aging of accounts due from other governments.

Investments

It is the County's policy to state investments at market value at the balance sheet date.

Inventories

For the nursing home, inventories are accounted for utilizing the consumption method. Under this method, inventories are recorded as expenditures when used. For government-wide financial statements, inventories are priced at the lower of cost or market on the first-in, first out basis.

For all other governmental funds, inventory is accounted for utilizing the purchase method. Under this method, inventories are recorded as expenditures when purchased. For government-wide financial statements, inventories are priced at the lower of cost or market on the first-in, first out basis.

Prepaid Items

For fund financial statements and government wide financial statements, prepaid items are accounted for utilizing the interperiod allocation method. Under this method, prepaid items are recorded as an asset when purchased.

COUNTY OF STRAFFORD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Excess Funds

There is no documented policy on where to hold excess funds.

Interfund Receivables and Payables

Interfund activity is reported as either loans or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. All other interfund transactions are treated as transfers. Transfers between governmental funds are eliminated as part of the reconciliation to the government-wide financial statements.

Fund Balance

For governmental funds, the nonspendable fund balances represent amounts that will never convert to cash or will not convert to cash to affect the current period; the restricted fund balances represent the amounts that are restricted by external governments, contributors, or external laws; the committed fund balances represent self-imposed limitations by the County Commissioners that must be voted on to be established, modified, or rescinded; the assigned fund balances represent intended use of resources such as encumbrances by the Administrator that the Administrator feels is necessary to operate the County; and the unassigned fund balances represent anything that does not fit into the above four classifications. The general fund is the only fund that can report a positive unassigned balance.

If expenditures can be applied to either restricted or unrestricted balances, the government's policy is to apply them to restricted balances. If expenditures can be applied to committed, assigned or unassigned, the government's policy is to apply them first to committed balances, then to assigned balances, and any remainder is to be applied to unassigned balances. The County has not established a policy regarding a minimum fund balance.

Revenues

Tax revenue and other major county revenue sources are susceptible to accrual under the modified accrual basis of accounting. Property tax revenues are recognized in the year for which they are levied. Fees and charges are reported as program revenues for the function that generates them. Grant and contributions are reported as program revenues if their use is restricted to a particular function.

COUNTY OF STRAFFORD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

NOTE 2 - CASH

The total amount of the County's cash consists of the following at December 31, 2016:

Cash	\$ 4,252,906
------	--------------

The total amount of the County's deposits in financial institutions, per the bank statements, at December 31, 2016 was \$6,314,177 of which \$250,000 was covered by federal depository insurance. The remaining deposits of \$6,064,177 were collateralized by a bank.

NOTE 3 - ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS

The allowance for uncollectible accounts receivable at December 31, 2016 is estimated to be:

General Fund	\$ 896,098
DSRIP Fund	-
Other Funds	-
Governmental Activities	<u>\$ 896,098</u>

The allowance for uncollectible accounts due from other governments at December 31, 2016 is estimated to be:

General Fund	1,137,594
DSRIP Fund	-
Other Funds	-
Governmental Activities	<u>\$ 1,137,594</u>

The accounts receivable (net) of \$55,640 and due from other governments (net) of \$67,290 are not expected to be collected within 1 year.

**COUNTY OF STRAFFORD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016**

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets:

GOVERNMENTAL ACTIVITIES

	Balance 01/01/16	Increases	Decreases	Balance 12/31/16
Capital assets (non-depreciable):				
Land	\$ 207,983	\$ -	\$ -	\$ 207,983
Total capital assets (non-depreciable)	<u>207,983</u>	<u>-</u>	<u>-</u>	<u>207,983</u>
Other capital assets:				
Buildings and improvements	47,688,473	1,138,168	-	48,826,641
Equipment and vehicles	10,737,358	762,470	-	11,499,828
Total other capital assets at historical cost	<u>58,425,831</u>	<u>1,900,638</u>	<u>-</u>	<u>60,326,469</u>
Less accumulated depreciation for:				
Buildings and improvements	(26,563,762)	(1,479,170)	-	(28,042,932)
Equipment and vehicles	(9,299,919)	(699,544)	-	(9,999,463)
Total accumulated depreciation	<u>(35,863,681)</u>	<u>(2,178,714)</u>	<u>-</u>	<u>(38,042,395)</u>
Other capital assets, net	<u>22,562,150</u>	<u>(278,076)</u>	<u>-</u>	<u>22,284,074</u>
Governmental activities capital assets, net	<u>\$ 22,770,133</u>	<u>\$ (278,076)</u>	<u>\$ -</u>	<u>\$ 22,492,057</u>

Depreciation was charged to governmental functions as follows:

Administration	\$ 383,074
County attorney	-
Register of deeds	50,857
Sheriff	145,601
Department of corrections	1,165,923
Riverside Rest Home	433,259
	<u>\$ 2,178,714</u>

**COUNTY OF STRAFFORD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016**

NOTE 5 - SHORT-TERM FINANCING

Short-term debt may be authorized and issued to fund the following:

- Current operating costs prior to the collection of revenues through issuance of revenue or tax anticipation notes (RANs or TANs).
- Capital project costs and other approved expenditures incurred prior to obtaining permanent financing through issuance of bond anticipation notes (BANs) or grant anticipation notes (GANs).

Short-term loans are general obligations and carry maturity dates that are limited by statute. Interest expenditures and expenses for short-term borrowings are accounted for in the General Fund.

Details related to the short-term debt activity for the fiscal year ended December 31, 2016, is as follows:

Type	Purpose	Rate	Due Date	Balance at 12/31/15	Issued	Retired	Balance at 12/31/16
TAN	Cash flow	0.88%	12/30/2016	\$ -	\$ 20,000,000	\$ 20,000,000	\$ -
TAN	Cash flow	0.81%	12/30/2016	-	10,118,000	10,118,000	-
				\$ -	\$ 30,118,000	\$ 30,118,000	\$ -

NOTE 6 - LONG-TERM LIABILITIES

Prior Year Defeasance of Debt

On November 13, 2015, the County defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. This refunding resulted in a deferred interest expense, which is being amortized over the life of the refunding bond. The balance of deferred interest expense at December 31, 2016 is \$90,000.

COUNTY OF STRAFFORD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

NOTE 6 - LONG-TERM LIABILITIES (CONTINUED)

The following is a summary of outstanding long-term debt at December 31, 2016:

\$20,000,000 - 2002 General Obligation Bond, due 2023, with annual principal installments of \$1,000,000. Interest varies between 3.75% - 5.00%.	\$ 7,000,000
\$1,168,110 - 2006 General Obligation Bond, due 2016, with annual principal installments of \$120,000 to \$115,000. Interest varies between 4.00% - 5.00%.	-
\$4,182,025 - 2009 General Obligation Bond, due 2029, with annual principal installments of \$210,000 to \$205,000. Includes a bond premium of \$84,663. Interest varies between 3.02% - 5.02%.	2,793,616
\$2,200,000 - 2015 General Obligation Refunding Bond, due 2025, with annual principal installments of \$250,000 to \$205,000. Interest is 2.25%.	1,950,000
\$573,000 - 2015 General Obligation Bond, due 2025, with annual principal installments of \$55,000 to \$64,000. Interest is 3.43%.	518,000
2.89% note payable to bank, secured by vehicle, payable in monthly installments of \$519 including interest through March 2017.	1,535
2.89% note payable to bank, secured by vehicle, payable in monthly installments of \$795 including interest through July 2018.	14,742
2.89% note payable to bank, secured by vehicle, payable in monthly installments of \$717 including interest through April 2019.	19,392
2.89% note payable to bank, secured by vehicle, payable in monthly installments of \$1,360 including interest through February 2019.	34,217
2.89% note payable to bank, secured by vehicle, payable in monthly installments of \$767 including interest through July 2019.	22,862
2.89% note payable to bank, secured by vehicle, payable in monthly installments of \$831 including interest through September 2019.	26,313
2.89% note payable to bank, secured by vehicles, payable in monthly installments of \$976 including interest through July 2019.	29,115
Total long-term debt	\$ 12,409,792

**COUNTY OF STRAFFORD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016**

NOTE 6 - LONG-TERM LIABILITIES (CONTINUED)

Long term liability activity for the year ended December 31, 2016 is as follows:

	Balance 01/01/16	Additions	Deletions	Balance 12/31/16	Current Portion
Governmental Activities:					
Bonds and notes payable:					
2002 General	\$ 8,000,000	\$ -	\$ (1,000,000)	\$ 7,000,000	\$ 1,000,000
2006 General	115,000	-	(115,000)	-	-
2009 General	3,009,663	-	(216,047)	2,793,616	216,047
2015 General refunding	2,200,000	-	(250,000)	1,950,000	230,000
2015 General	573,000	-	(55,000)	518,000	52,000
2014 Impala loan	7,617	-	(6,082)	1,535	1,535
2015 Dodge loan	23,711	-	(8,969)	14,742	9,232
2016 Chevy truck loan	-	24,692	(5,300)	19,392	8,148
2016 Chevy vans loan	-	46,812	(12,595)	34,217	15,523
2016 Ford explorer loan	-	26,388	(3,526)	22,862	8,645
2016 Ford truck loan	-	28,602	(2,289)	26,313	9,324
2016 Ford fusions loan	-	33,606	(4,491)	29,115	11,010
Total bonds and notes payable	<u>\$ 13,928,991</u>	<u>\$ 160,100</u>	<u>\$ (1,679,299)</u>	<u>\$ 12,409,792</u>	<u>\$ 1,561,464</u>
Other liabilities:					
Compensated absences	896,238	40,782	-	937,020	-
Dell computer lease	30,584	-	(28,899)	1,685	-
HP computer lease	3,230	-	(3,230)	-	-
Cargo van lease	5,965	-	(5,965)	-	-
Server lease	2,971	-	(2,971)	-	-
Virtual desktop lease	165,250	-	(50,174)	115,076	39,361
Dispatch console lease	245,000	-	(45,954)	199,046	47,429
Wireless network lease	-	162,031	(55,627)	106,404	55,794
Total other liabilities	<u>\$ 1,349,238</u>	<u>\$ 202,813</u>	<u>\$ (192,820)</u>	<u>\$ 1,359,231</u>	<u>\$ 142,584</u>
Governmental activities long-term liabilities	<u>\$ 15,278,229</u>	<u>\$ 362,913</u>	<u>\$ (1,872,119)</u>	<u>\$ 13,769,023</u>	<u>\$ 1,704,048</u>

The annual principal and interest requirements to maturity for bonds and notes payable are as follows:

	Principal	Interest	Total Debt Service
2017	\$ 1,561,464	\$ 527,304	\$ 2,088,768
2018	1,553,772	465,082	2,018,854
2019	1,521,079	398,345	1,919,424
2020	1,492,047	332,718	1,824,765
2021	1,488,047	265,305	1,753,352
2022 - 2026	4,160,235	468,454	4,628,689
2027 - 2031	633,148	39,505	672,653
	<u>\$ 12,409,792</u>	<u>\$ 2,496,713</u>	<u>\$ 14,906,505</u>

**COUNTY OF STRAFFORD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016**

NOTE 7 - CAPITAL LEASES

The County is the lessee of various vehicles, radio equipment and computer equipment under capital leases expiring in 2020. The liabilities under the capital leases are recorded at the present value of the minimum lease payments.

	Payment
2017	\$ 152,615
2018	152,615
2019	89,363
2020	53,818
2021	-
Total Minimum Lease Payments	448,411
Less Amount Representing Interest	26,199
Present Value of Future Minimum Lease Payments	\$ 422,212

Amortization of assets held under capital leases is included with depreciation expense.

The following is an analysis of the leased assets included in Capital Assets.

	Balance 01/01/16	Additions	Deletions	Balance 12/31/16
Equipment and vehicles:				
General government	\$ -	\$ 162,031	\$ -	\$ 162,031
House of corrections	713,516	-	-	713,516
Riverside Rest Home	-	-	-	-
Total capital assets	713,516	162,031	-	875,547
Less accum. depreciation	311,626	158,906	-	470,532
Net capital assets	\$ 401,890	\$ 3,125	\$ -	\$ 405,015

**COUNTY OF STRAFFORD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016**

NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at December 31, 2016, consisted of the following individual fund receivables and payables:

		Due From:			
		General Fund	DSRIP Fund	Other Governmental Funds	Total
Due To:	General Fund	\$ -	\$ -	\$ -	\$ -
	DSRIP Fund	2,944,962	-	253	2,945,215
	Other Governmental Funds	-	-	-	-
	Total	\$ 2,944,962	\$ -	\$ 253	\$ 2,945,215

Interfund balances represent amounts for pooled cash.

Interfund transfers at December 31, 2016 consisted of the following:

		Transfers In:			
		General Fund	DSRIP Fund	Other Governmental Funds	Total
Transfers Out	General Fund	\$ -	\$ -	\$ -	\$ -
	DSRIP Fund	-	-	-	-
	Other Governmental Funds	20,339	-	-	20,339
	Total	\$ 20,339	\$ -	\$ -	\$ 20,339

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them.

COUNTY OF STRAFFORD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

NOTE 9 - FUND BALANCES – GOVERNMENTAL FUNDS

At December 31, 2016, the governmental fund balances consisted of the following:

	Nonspendable	Restricted	Committed	Assigned
General Fund				
Not in spendable form	\$ 124,596	\$ -	\$ -	\$ -
St. Mary Church	-	-	-	-
TC donations	-	-	-	584
Deeds	-	-	-	22,250
NH State Library	-	-	-	9,000
K-9 Donations	-	-	-	359
Copier Clearing	-	-	-	-
Register of deeds equipment	-	-	-	3,945
Donations	-	-	-	956
Sheriff's department	-	-	-	-
Cafeteria	-	-	-	43
Confidential	-	-	-	777
HRA	-	-	-	-
Equitable share	-	-	-	6,672
Family reception area	-	-	-	1,185
Jail employee appreciation fund	-	-	-	1,344
Jail inmate donations	-	-	-	3,444
ATM	-	-	-	(8,135)
Francis	-	-	-	-
Drug Court Donations	-	-	-	1,068
Cordwood	-	-	-	1,185
State Drug Forfeiture	-	-	-	-
SCDTF advisory fund	-	-	-	100
Inmate photos	-	-	-	2,033
Credit card transactions	-	-	-	-
CAC donations	-	-	-	15,915
Wellness program	-	-	-	402
Sneakers	-	-	-	-
NH State Prison Medical	-	-	-	(28,772)
Inmate trust	-	-	-	116
B. Kimball memorial	-	-	-	130
20% inmate fund	-	-	-	29,570
Alms house fire stop	-	-	-	-
Alms house sprinkler	-	-	-	-
DSRIP Fund	-	2,938,660	-	-
Other Governmental Funds				
JAG	-	-	-	-
Capital dispatch	-	19,119	-	-
Employee appreciation	-	(253)	-	-
Total	\$ 124,596	\$ 2,957,526	\$ -	\$ 64,171

COUNTY OF STRAFFORD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

NOTE 10 - EMPLOYEE BENEFIT PLANS

NEW HAMPSHIRE RETIREMENT SYSTEM

A. Plan Description

County employees contribute to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer contributory defined benefit public employee pension plan (The Plan) that acts as a common investment and administrator for its participants.

The NHRS provides retirement, annual cost-of-living adjustments, and death and disability benefits to members and beneficiaries. These benefit provisions and all other requirements are established by state statute. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire, 03301-8507.

B. Funding Policy

The contribution requirements of plan members are established and may be amended by the NHRS. This year, Group I members contributed 7.0% and Group II members contributed 11.55% of gross earnings. The State of New Hampshire and the County are required to contribute the remaining amounts necessary to fund the system, using the actuarial basis specified by the statute.

The Plan's fiduciary net position uses the same basis as the plan. The Plan uses the accrual basis of accounting, and benefits and refunds are recognized when due and payable. Plan investments are measured at fair value.

Net Pension Liability assumptions:

- 1) Investment rate of return 7.25% (7.75% was used in prior year measurement)
- 2) Price inflation 2.50%
- 3) Salary increases 5.60% (average)
- 4) Wage inflation 3.25% (4.50% was used in prior year measurement)
- 5) Mortality source was the RP-2014 mortality table
- 6) Experience studies were from 2010-2015

**COUNTY OF STRAFFORD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016**

NOTE 10 - EMPLOYEE BENEFIT PLANS (CONTINUED)

Discount rate assumptions:

- 1) Rate equals investment rate of return
- 2) Projected cash flows assume required contributions established by RSA 100-A:16
- 3) Long-term expected rate of return equals investment rate of return and is applied to all periods
- 4) Asset allocation is as follows: 30% domestic equity, 20% international equity, 25% fixed income, and 25% alternative investments

Net Pension Liability Sensitivity:

- 1) Discount rate 1% higher: \$30,422,625
- 2) Discount rate 1% lower: \$51,186,722

The proportion of total liability was determined by taking the District's actual contributions divided by the Plan's actual contributions. The proportion increased by 0.05196287% from the prior measurement date of December 31, 2015 to the current measurement date of December 31, 2016. The actuarial valuation date is June 30, 2015.

Pension expense recognized during December 31, 2016 was \$4,958,277.

The following is the composition of deferred outflows related to pension:

Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Contributions to Plan Subsequent to Measurement	Total Deferred Outflows Related to Pension
\$110,704	\$2,492,354	\$4,902,562	\$2,213,611	\$751,744	\$10,470,975
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows Related to Pension	
(\$503,031)	(\$-)	(\$-)	(\$7,630)	(\$510,661)	

**COUNTY OF STRAFFORD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016**

NOTE 10 - EMPLOYEE BENEFIT PLANS (CONTINUED)

\$751,744 is the amount of Deferred Outflows that will reduce Net Pension Liability in future periods.

The following is a 5 year schedule of changes in Deferred Outflows and Deferred Inflows related to pensions:

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Deferred Outflows and (Inflows)	\$1,938,404	\$1,938,404	\$2,839,032	\$2,368,559	\$124,171

NOTE 11 - DEFERRED COMPENSATION PLAN

There is a deferred compensation 457(b) plan sponsored by the County, but as it is administered by nongovernmental third parties and the plan administrators invest plan assets at the direction of the plan's participants, the plan is not reported in the financial statements of the County.

NOTE 12 - POST - RETIREMENT HEALTH CARE BENEFITS

Retirement Benefits

The County's health care plan is a community-based plan, and the plan is administered by Primex, a public entity risk pool in the State currently operating as a common risk management and insurance program. The County provides the post-retirement health care benefits to all employees who retire from the County on or after attaining the age of 65 regardless of length of service; or 55 or over if there is 20 years of service. The premium is paid in full by the retiree. There is no associated cost to the County under this program. Primex issues a publicly available financial report that may be obtained by writing to Primex, 46 Donovan Street, Concord, NH 03301. As of December 31, 2016, there are 30 retirees over the age of 65 and 2 under the age of 65 who participate in this program.

NOTE 13 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The County, along with numerous other municipalities in the State, is a member of three public entity risk pools in the State currently operating as a common risk management and insurance program for which all political subdivisions in the State of New Hampshire are eligible to participate. The pools provide coverage for worker's compensation, unemployment and property liability insurance.

**COUNTY OF STRAFFORD, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016**

NOTE 13 - RISK MANAGEMENT (CONTINUED)

As a member of the pools, the County shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program. Contributions paid for the fiscal year totaled \$489,407 with no unpaid contributions at year-end. There were no deductible claims for the fiscal year.

The pool agreement permits the pool to make additional assessments to members should there be deficiency in pool assets to meet its liabilities. At this time, the pool foresees no likelihood of an additional assessment for past years.

NOTE 14 - COMMITMENTS AND CONTINGENCIES

The County participates in numerous State and Federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at December 31, 2016 may be impaired. In the opinion of the County, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective agents; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

NOTE 15 – GENERAL FUND SURPLUS

Below is an analysis of general fund surplus after a prior period adjustment was made to the Fund Balance – January 1:

General Fund 2016 surplus before PPA:	\$ 3,731,769
Prior Period Adjustment	<u>(3,566,776)</u>
General Fund 2016 surplus after PPA:	<u>\$ 164,993</u>

NOTE 16 – PRIOR PERIOD ADJUSTMENT

A prior period adjustment was made to Fund Balance – January 1 necessary to correct the accounts payable balance for amounts due to the State of New Hampshire at year end related to Human Services expenses.

NOTE 17 - MANAGEMENT REVIEW

Management has reviewed subsequent events as of April 10, 2017, the date the financial statements were available to be issued. At that time, there were no material subsequent events.

SCHEDULE A

COUNTY OF STRAFFORD, NEW HAMPSHIRE
 SCHEDULE OF REVENUES AND EXPENDITURES
 BUDGET AND ACTUAL – GENERAL FUND
 YEAR ENDED DECEMBER 31, 2016

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes from cities and towns	\$ 30,118,545	\$ 30,118,545	\$ 30,118,545	\$ -
Charges for services	27,788,761	27,788,761	29,397,356	1,608,595
Intergovernmental	277,200	277,200	258,206	(18,994)
Interest earned	5,000	5,000	1,151	(3,849)
Miscellaneous	1,868,751	1,868,751	3,145,251	1,276,500
TOTAL REVENUES	60,058,257	60,058,257	62,920,509	2,862,252
EXPENDITURES				
Current:				
Administration	418,509	423,884	449,587	(25,703)
County attorney	1,403,972	1,426,879	1,451,798	(24,919)
Child advocacy center	128,502	130,772	124,390	8,382
Domestic violence prosecution	443,329	450,066	448,230	1,836
Register of deeds	601,105	608,328	592,543	15,785
Sheriff	1,873,571	1,900,292	2,140,597	(240,305)
Dispatch	797,948	812,549	833,368	(20,819)
Maintenance	383,302	385,163	395,462	(10,299)
Human services	10,879,008	10,879,008	10,401,826	477,182
Cafeteria	99,954	101,268	113,621	(12,353)
Department of corrections	10,727,593	10,602,368	11,084,441	(482,073)
Jail industry program	358,357	362,029	423,564	(61,535)
Insurances	2,660,719	2,660,719	3,010,320	(349,601)
Contract and social service agencies	330,528	330,528	329,923	605
Fixed asset acquisition/construction	759,529	759,529	738,983	20,546
COM corrections	621,243	630,671	653,692	(23,021)
Academy	184,473	186,684	160,572	26,112
Transitional housing program	254,137	258,851	279,290	(20,439)
Drug court	455,401	461,696	437,703	23,993
Riverside Rest Home	23,845,955	23,855,851	22,554,309	1,301,542
Other	362,606	362,606	346,533	16,073
Debt service:				
Principal retirement	1,601,477	1,601,477	1,630,000	(28,523)
Interest expense	867,039	867,039	766,884	100,155
Refunding bond issuance cost	-	-	-	-
TOTAL EXPENDITURES	60,058,257	60,058,257	59,367,636	690,621
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)				
	-	-	3,552,873	3,552,873
OTHER FINANCING SOURCES (USES)				
Refunding bond proceeds	-	-	-	-
Bond proceeds	-	-	-	-
Proceeds from capital leases	-	-	-	-
Proceeds from loans	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	20,339	20,339
Transfer out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	20,339	20,339
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AFTER OTHER FINANCING SOURCES (USES)				
	\$ -	\$ -	\$ 3,573,212	\$ 3,573,212

See accompanying independent auditors' report and management's notes to required supplementary information.

SCHEDULE B

COUNTY OF STRAFFORD, NEW HAMPSHIRE
 SCHEDULE OF PROPORTIONATE SHARE
 OF NET PENSION LIABILITY
 YEAR ENDED DECEMBER 31, 2016

	2016	2015	2014	2013	2012
Proportion of the net pension liability	0.75%	0.70%	*	*	*
Proportionate share of net pension liability	\$ 39,836,137	\$ 27,618,789	\$ *	\$ *	\$ *
Covered-employee payroll	\$ 19,066,822	\$ 18,025,218	\$ *	\$ *	\$ *
Proportionate share of the net pension liability as a percentage of covered-employee payroll	208.9%	153.2%	*	*	*
Plan fiduciary net position as a percentage of the total pension liability	58.30%	65.47%	*	*	*

	2011	2010	2009	2008	2007
Proportion of the net pension liability	*	*	*	*	*
Proportionate share of net pension liability	\$ *	\$ *	\$ *	\$ *	\$ *
Covered-employee payroll	\$ *	\$ *	\$ *	\$ *	\$ *
Proportionate share of the net pension liability as a percentage of covered-employee payroll	*	*	*	*	*
Plan fiduciary net position as a percentage of the total pension liability	*	*	*	*	*

* - Information not available.

See accompanying independent auditors' report and management's notes to required supplementary information.

COUNTY OF STRAFFORD, NEW HAMPSHIRE
 SCHEDULE OF CONTRIBUTIONS
 YEAR ENDED DECEMBER 31, 2016

	2016	2015	2014	2013	2012
Actuarially determined contribution	\$ 3,003,877	\$ 2,769,305	\$.	\$.	\$.
Contributions in relation to the actuarially determined contribution	(3,003,877)	(2,769,305)	.	.	.
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$.</u>	<u>\$.</u>	<u>\$.</u>
Covered-employee payroll	\$ 19,066,822	\$ 18,025,218	\$.	\$.	\$.
Contributions as a percentage of covered-employee payroll	15.8%	15.4%	.	.	.

	2011	2010	2009	2008	2007
Actuarially determined contribution	\$.	\$.	\$.	\$.	\$.
Contributions in relation to the actuarially determined contribution
Contribution deficiency (excess)	<u>\$.</u>				
Covered-employee payroll	\$.	\$.	\$.	\$.	\$.
Contributions as a percentage of covered-employee payroll

* - Information not available.

See accompanying independent auditors' report and management's notes to required supplementary information.

**COUNTY OF STRAFFORD, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2016**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

The County is required to have a budget for the General Fund. The County is not required to adopt an annual budget for its Other Governmental Fund.

Basis of Accounting

The modified accrual basis of accounting is used in preparing budgets except when non-cash items are involved. In that case, the non-cash items are omitted from the budget.

NOTE 2 – ACTUAL (BUDGET BASIS) TO GAAP BASIS RECONCILIATION

Revenues:

Actual amounts (budgetary basis) from the budgetary comparison schedule	\$ 62,920,509
---	---------------

Differences - budget to GAAP:

Employee health insurance withholdings are budgeted as a revenue, but are reductions to insurance expenditures for GAAP.	<u>(1,141,278)</u>
--	--------------------

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 61,779,231</u>
--	----------------------

Expenditures:

Actual amounts (budgetary basis) from the budgetary comparison schedule	\$ 59,367,636
---	---------------

Differences - budget to GAAP:

Employee health insurance withholdings are budgeted as a revenue, but are reductions to insurance expenditures for GAAP.	(1,141,278)
--	-------------

Capital expenditures paid for by bonds, loans, and capital leases are not budgeted as an expense, but are expenditures for GAAP.	1,161,655
--	-----------

Bad debts are not budgeted as an expense, but are expenditures for GAAP.	<u>1,820,344</u>
--	------------------

Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 61,208,357</u>
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**COUNTY OF STRAFFORD, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2016**

NOTE 3 – OVERSPENT APPROPRIATIONS

The following are materially overspent appropriations:

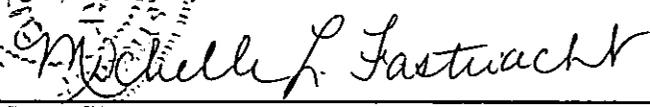
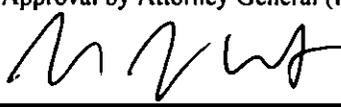
None	\$ -
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GRANT AGREEMENT

The State of New Hampshire and the Subrecipient hereby
Mutually agree as follows:

GENERAL PROVISIONS

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		1.2. State Agency Address 33 Capitol Street, Concord, NH 03301	
1.3. Subrecipient Name NH CATHOLIC CHARITIES / Catholic Charities of New Hampshire		1.4. Subrecipient Address 215 Myrtle Street, Manchester, NH 03104	
1.5. Subrecipient Phone # (603) 669-3030	1.6. Account Number 02-26-20-201510- 5021-072-500575	1.7. Completion Date 06/30/2020	1.8. Grant Limitation \$ 293,079.00
1.9. Grant Officer for State Agency Kathleen B. Carr		1.10. State Agency Telephone Number (603) 271-3658	
"By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Subrecipient Signature 		1.12. Name & Title of Subrecipient Signor 1 Thomas Blonski President + CEO	
Subrecipient Signature 2 <i>If Applicable</i>		Name & Title of Subrecipient Signor 2 <i>If Applicable</i>	
1.13. Acknowledgment: State of New Hampshire, County of Hillsborough on 4-17-18 , before the undersigned officer, personally appeared the person identified in block 1.12., known to me (or satisfactorily proven) to be the person whose name is signed in block 1.11., and acknowledged that he/she executed this document in the capacity indicated in block 1.12.			
1.13.1. Signature of Notary Public or Justice of the Peace 		MICHELLE L. FASTNACHT, Notary Public State of New Hampshire My Commission Expires June 10, 2020	
1.13.2. Name & Title of Notary Public or Justice of the Peace			
1.14. State Agency Signature(s) Kathleen Carr		1.15. Name & Title of State Agency Signor(s) Kathleen Carr, Director of Administration	
1.16. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By:  Assistant Attorney General, On: 4/12/18			
1.17. Approval by Governor and Council (if applicable) By: _____ On: / /			

2. SCOPE OF WORK: In exchange for grant funds provided by the State of New Hampshire, acting through the Agency identified in block 1.1 (hereinafter referred to as "the State"), the Subrecipient identified in block 1.3 (hereinafter referred to as "the Subrecipient"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT A (the scope of work being hereinafter referred to as "the Project").

3. **AREA COVERED.** Except as otherwise specifically provided for herein, the Subrecipient shall perform the Project in, and with respect to, the State of New Hampshire.
4. **EFFECTIVE DATE: COMPLETION OF PROJECT.**
 - 4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.17), or upon signature by the State Agency as shown in block 1.14 ("the effective date").
 - 4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").
5. **GRANT AMOUNT; LIMITATION ON AMOUNT; VOUCHERS; PAYMENT.**
 - 5.1. The Grant Amount is identified and more particularly described in EXHIBIT B, attached hereto.
 - 5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT B.
 - 5.3. In accordance with the provisions set forth in EXHIBIT B, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Subrecipient the Grant Amount. The State shall withhold from the amount otherwise payable to the Subrecipient under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.
 - 5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Subrecipient for all expenses, of whatever nature, incurred by the Subrecipient in the performance hereof, and shall be the only, and the complete, compensation to the Subrecipient for the Project. The State shall have no liabilities to the Subrecipient other than the Grant Amount.
 - 5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.
6. **COMPLIANCE BY SUBRECIPIENT WITH LAWS AND REGULATIONS.** In connection with the performance of the Project, the Subrecipient shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Subrecipient, including the acquisition of any and all necessary permits.
7. **RECORDS and ACCOUNTS.**
 - 7.1. Between the Effective Date and the date three (3) years after the Completion Date the Subrecipient shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.
 - 7.2. Between the Effective Date and the date three (3) years after the Completion Date, at any time during the Subrecipient's normal business hours, and as often as the State shall demand, the Subrecipient shall make available to the State all records pertaining to matters covered by this Agreement. The Subrecipient shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Subrecipient" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Subrecipient in block 1.3 of these provisions.
8. **PERSONNEL.**
 - 8.1. The Subrecipient shall, at its own expense, provide all personnel necessary to perform the Project. The Subrecipient warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.
 - 8.2. The Subrecipient shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.
 - 8.3. **DATA: RETENTION OF DATA: ACCESS.**
 - 9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.
- 9.2. Between the Effective Date and the Completion Date the Subrecipient shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.
- 9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.
- 9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.
- 9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.
10. **CONDITIONAL NATURE OR AGREEMENT.** Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Subrecipient notice of such termination.
11. **EVENT OF DEFAULT: REMEDIES.**
 - 11.1. Any one or more of the following acts or omissions of the Subrecipient shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):
 - 11.1.1 Failure to perform the Project satisfactorily or on schedule; or
 - 11.1.2 Failure to submit any report required hereunder; or
 - 11.1.3 Failure to maintain, or permit access to, the records required hereunder; or
 - 11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.
 - 11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:
 - 11.2.1 Give the Subrecipient a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Subrecipient notice of termination; and
 - 11.2.2 Give the Subrecipient a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Subrecipient during the period from the date of such notice until such time as the State determines that the Subrecipient has cured the Event of Default shall never be paid to the Subrecipient; and
 - 11.2.3 Set off against any other obligation the State may owe to the Subrecipient any damages the State suffers by reason of any Event of Default; and
 - 11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.
12. **TERMINATION.**
 - 12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Subrecipient shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.
 - 12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Subrecipient to receive that portion of the Grant amount earned to and including the date of termination.
 - 12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Subrecipient from any and all liability for damages sustained or incurred by the State as a result of the Subrecipient's breach of its obligations hereunder.
 - 12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Subrecipient hereunder, the Subrecipient, may terminate this Agreement without cause upon thirty (30) days written notice.
13. **CONFLICT OF INTEREST.** No officer, member of employee of the Subrecipient, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her

- personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.
14. **SUBRECIPIENT'S RELATION TO THE STATE.** In the performance of this Agreement the Subrecipient, its employees, and any subcontractor or subgrantee of the Subrecipient are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Subrecipient nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.
15. **ASSIGNMENT AND SUBCONTRACTS.** The Subrecipient shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Subrecipient other than as set forth in Exhibit A without the prior written consent of the State.
16. **INDEMNIFICATION.** The Subrecipient shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Subrecipient or subcontractor, or subgrantee or other agent of the Subrecipient. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.
17. **INSURANCE AND BOND.**
- 17.1 The Subrecipient shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:
- 17.1.1 Statutory workmen's compensation and employees liability insurance for all employees engaged in the performance of the Project, and
- 17.1.2 Comprehensive public liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than \$1,000,000 per occurrence and \$2,000,000 aggregate for bodily injury or death any one incident, and \$500,000 for property damage in any one incident; and
- 17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Each policy shall contain a clause prohibiting cancellation or modification of the policy earlier than ten (10) days after written notice thereof has been received by the State.
18. **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Subrecipient.
19. **NOTICE.** Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.
20. **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.
21. **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intent of the parties hereto.
22. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.
23. **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.
24. **SPECIAL PROVISIONS.** The additional provisions set forth in Exhibit C hereto are incorporated as part of this agreement.

EXHIBIT A

-SCOPE OF SERVICES-

1. Catholic Charities of New Hampshire as Subrecipient shall receive a grant from the New Hampshire Department of Justice (DOJ) for expenses incurred for services provided to victims of crime in compliance with the terms, conditions, specifications, and scope of work as outlined in the Subrecipient's application under state solicitation 2018VOCA1.
2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in Exhibit B. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.*
3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation should be maintained for at least 5 years after the close of the project.
4. Subrecipient shall be required to submit an annual application to the DOJ for review and compliance.
5. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
6. All correspondence and submittals shall be directed to:
NH Department of Justice
Grants Management Unit
33 Capitol Street
Concord, NH 03301
603-271-1261 or Tanya.Pitman@doj.nh.gov.

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EXHIBIT B

-SCHEDULE/TERMS OF PAYMENT-

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT A.
2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.
3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form P-37 section 1.8.

3a. The Subrecipient shall be awarded an amount not to exceed \$293,079 of the total Grant Limitation from 7/1/2018 through 6/30/2020, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

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EXHIBIT C

-SPECIAL PROVISIONS-

1. Subrecipients shall also be compliant at all times with the terms, conditions and specifications detailed in the VOCA Federal Grant Program Rule and Special Conditions as Appendix 1 which is subject to annual review.

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Special Provisions to the State of New Hampshire Grant Agreement

VOCA Funding

1. Compliance by Subrecipient with Laws and Regulations, expressly including the following:

a. Adherence to the following requirements of:

i. Victims of Crime Act (VOCA) 34 U.S. Code Sections 20104, 20105, 20106, 20107, 20108, 20109, 20110, and 20111) and the Program Rule implemented in the Federal Register Vol. 81, No.131, July 8, 2016 28 CFR Part 94.

<https://www.federalregister.gov/documents/2016/07/08/2016-16085/victims-of-crime-act-victim-assistance-program>

ii. Nondiscrimination requirements Title VI of the Civil Rights Act of 1964, as amended;

iii. Section 504 of the Rehabilitation Act of 1973, as amended;

iv. Subtitle A, Title II of the Americans With Disabilities Act (ADA) (1990);

v. Title IX of the Education Amendments of 1972;

vi. The Age Discrimination Act of 1975;

vii. Department of Justice Non-Discrimination Regulations (28 CFR Part 42, Subparts C, D, E, and G; 28 CFR Parts 35, 38, 39 and 54);

specifically including any applicable requirements regarding written notice to program beneficiaries and prospective program beneficiaries. Part 38 of 28 C.F.R., a DOJ regulation, was amended effective May 4, 2016. Among other things, 28 C.F.R. Part 38 includes rules that prohibit specific forms of discrimination on the basis of religion, a religious belief, a refusal to hold a religious belief, or refusal to attend or participate in a religious practice. Part 38 also sets out rules and requirements that pertain to subrecipient organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to subrecipients that are faith-based or religious organizations. The recipient, and any subrecipient at any tier, must comply with all applicable requirements of 28 C.F.R. Part 54, which relates to nondiscrimination on the basis of sex in certain "education programs."

viii. 2 CFR Part 200.300(a) Adherence to the financial and administrative requirements as set forth in the effective edition of the Office of Justice Programs "Financial Guide". A copy of these guidelines is available at http://ojp.gov/financialguide/DOJ/pdfs/2015_DOJ_FinancialGuide.pdf

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- b. Pursuant to Executive Order 13513, "Federal Leadership On Reducing Text Messaging While Driving" 74 Fed. Reg. 51225, the Subrecipient agrees to enforce policies banning employees from text messaging while driving any vehicle during the course of performing work funded by this grant, and to establish workplace safety policies and conduct education, awareness, and other outreach to decrease crashes caused by distracted drivers.
- c. The Hatch Act restricts the political activity of individuals principally employed by state or local executive agencies that work in connection with programs financed in whole or part by federal loans or grants. The Hatch Act prohibits a grant-funded person from becoming a candidate for public office in a partisan election. For further information please refer to U.S.C. Title 5 Sections 1501-1508 and Title 5 of the Code of Federal Regulations part 151.

2. Reports and Certifications Required:

- a. Subrecipient will be required to file **quarterly performance reports** on the performance metrics identified by OVC, and in the manner required by OVC.
- b. Subrecipient will be required to file **quarterly expenditure reports** and to provide back-up documentation upon request.
- c. NH Department of Justice will conduct regular **desk reviews** and **biennial on-site monitoring visits** with all Subrecipients.

3. The Subrecipient agrees to complete and keep on file, as appropriate, the Immigration and Naturalization Service Employment Eligibility Form (I-9). This form is to be used by the Subrecipient to verify that persons employed by the Subrecipient are eligible to work in the United States.

4. Restrictions on "lobbying"

In general, as a matter of federal law, federal funds awarded by OJP may not be used by the subrecipient at any tier, either directly or indirectly, to support or oppose the enactment, repeal, modification, or adoption of any law, regulation, or policy, at any level of government. See 18 U.S.C. 1913. (There may be exceptions if an applicable federal statute specifically authorizes certain activities that otherwise would be barred by law.)

The Subrecipient assures that no federal VOCA funds or match funds have been paid or will be paid, by or on behalf of the Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of congress in connection with the making of any Federal grant, the entering into of any cooperative agreement, and the extension, continuation,

renewal, amendment, or modification of any Federal grant or cooperative agreement. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal grant or cooperative agreement, the Subrecipient shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities," in accordance with its instructions.

5. The Subrecipient understands that grants are funded for the grant award period noted on the grant award document. No guarantee is given or implied of subsequent funding in future years.
6. The Subrecipient assures that information will be collected and maintained, where such information is voluntarily furnished by claimants on crime victim applications, by race, national origin, sex, age, and disability. This information will be submitted to the New Hampshire Department of Justice, Grants Management Unit.
7. All materials publicizing or resulting from award activities shall contain an acknowledgment of the awarding agency assistance. An acknowledgment of support shall be made through use of the following or comparable footnote: "This project was supported by Award No. 2017-VA-GX-0044 awarded by the Office for Victims of Crime, Office of Justice Programs and administered through the New Hampshire Department of Justice."
8. Any publications (written, visual or sound), whether published through Federal grant funds or matching funds, shall contain the following statements: "This project was supported by (2017-VA-GX-0044) awarded by the Office for Victims of Crime, Office of Justice Programs, U.S. Department of Justice. Points of view in this document are those of the author and do not necessarily represent the official position or policies of the U.S. Department of Justice."
9. The Subrecipient agency agrees that, should they employ a former member of the NH Department of Justice (NHDOJ), that employee or their relative shall not perform work on or be billed to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the NHDOJ for the life of the subgrant without the express approval of the NH DOJ.
10. Any renovations to a building over 50 years old must be approved by the State Historical Preservation Officer and by the federal VOCA Office before any work commences. These approvals must be coordinated by the NH Department of Justice, Grants Unit.
11. The Subrecipient must utilize volunteers to assist in providing VOCA allowable victim

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services unless extenuating circumstances justify the exclusion of volunteers, and a volunteer waiver is obtained from the NH Department of Justice.

12. The Subrecipient agrees that all services will be provided at no charge to victims unless a program income waiver is obtained from the NH Department of Justice. If permission to generate program income is granted, the Subrecipient agrees that there must be a sliding scale that starts at zero, and that all program income will be totally expended on grant allowable activities by the end of the funding cycle.
13. The Subrecipient agrees to assist victims in applying for Victims Compensation benefits. Such assistance includes: identifying eligible victims; making reasonable efforts to notify eligible victims of the availability of compensation; making reasonable efforts to explain the program to victims; offering to assist victims with the application process when it is reasonable to do so.
14. The Subrecipient understands that VOCA *non-allowable* personnel activities include: general administration, prevention, active investigation and prosecution of criminal activities, research and studies, lobbying, capital expenses, compensation for victims of crime and fundraising.
15. The Subrecipient agency must promptly refer to the DOJ OIG any credible evidence that a principal, employee, agent, contractor, Subrecipient, subcontractor, or other person has either 1) submitted a false claim for grant funds under the False Claims Act; or 2) committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct involving grant funds. This condition also applies to any subrecipients. Potential fraud, waste, abuse, or misconduct should be reported to the OIG by –
Mail:

Office of the Inspector General
U.S. Department of Justice Investigations Division
950 Pennsylvania Avenue, N.W. Room 4706
Washington, DC 20530

E-mail: oig.hotline@usdoj.gov or hotline fax: (202) 616-9881
additional information is available from the DOJ OIG website at www.usdoj.gov/oig.

16. Restrictions and certifications regarding non-disclosure agreements and related matters no Subrecipient under this award, or entity that receives a procurement contract or subcontract

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with any funds under this award, may require any employee or contractor to sign an internal confidentiality agreement or statement that prohibits or otherwise restricts, or purports to prohibit or restrict, the reporting (in accordance with law) of waste, fraud, or abuse to an investigative or law enforcement representative of a federal department or agency authorized to receive such information. The foregoing is not intended, and shall not be understood by the agency making this award, to contravene requirements applicable to Standard Form 312 (which relates to classified information), Form 4414 (which relates to sensitive compartmented information), or any other form issued by a federal department or agency governing the nondisclosure of classified information.

- a. In accepting this award, the recipient—
 - i. represents that it neither requires nor has required internal confidentiality agreements or statements from employees or contractors that currently prohibit or otherwise currently restrict (or purport to prohibit or restrict) employees or contractors from reporting waste, fraud, or abuse as described above; and
 - ii. certifies that, if it learns or is notified that it is or has been requiring its employees or contractors to execute agreements or statements that prohibit or otherwise restrict (or purport to prohibit or restrict), reporting of waste, fraud, or abuse as described above, it will immediately stop any further obligations of award funds, will provide prompt written notification to the federal agency making this award, and will resume (or permit resumption of) such obligations only if expressly authorized to do so by that agency.
- b. If the recipient does or is authorized under this award to make subawards ("subgrants"), procurement contracts, or both--
 - i. it represents that— it has determined that no other entity that the recipient's application proposes may or will receive award funds (whether through a subaward ("subgrant"), procurement contract, or subcontract under a procurement contract) either requires or has required internal confidentiality agreements or statements from employees or contractors that currently prohibit or otherwise currently restrict (or purport to prohibit or restrict) employees or contractors from reporting waste, fraud, or abuse as described above; and
 - ii. it has made appropriate inquiry, or otherwise has an adequate factual basis, to support this representation; and
 - iii. it certifies that, if it learns or is notified that any subrecipient, contractor, or subcontractor entity that receives funds under this



award is or has been requiring its employees or contractors to execute agreements or statements that prohibit or otherwise restrict (or purport to prohibit or restrict), reporting of waste, fraud, or abuse as described above, it will immediately stop any further obligations of award funds to or by that entity, will provide prompt written notification to the federal agency making this award, and will resume (or permit resumption of) such obligations only if expressly authorized to do so by that agency.

17. The Subrecipient agency understands and agrees that it cannot use any federal funds, either directly or indirectly, in support of any contract or subaward to either the Association of Community Organizations for Reform Now (ACORN) or its subsidiaries, without the express prior written approval of the NH Department of Justice and the Office of Justice Programs.
18. The Subrecipient assures that federal funds received for this grant program will not be used to supplant existing funds otherwise available for this victim assistance program.
19. Equipment purchased with VOCA funds shall be listed by the Subrecipient on the agency inventory. The inventory must include the item description, serial number, cost, percentage of federal VOCA funds, and location. The Subrecipient agrees that the title to any equipment purchased with VOCA funds will revert back to the New Hampshire Department of Justice, Grants Management Unit, when it is no longer being used for the VOCA program purposes for which it was acquired.
20. The Subrecipient agrees that if a financial audit of the agency is performed, whether it be an audit under 2 CFR or not, the Subrecipient agrees to provide a copy of the audit and any associated management letters to the New Hampshire Department of Justice, Grants Management Unit.
21. The Subrecipient assures that in the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination within the three years prior to the receipt of the federal financial assistance and after a due process hearing against the Subrecipient on the grounds of race, color, religion, national origin, sex, age, or disability, a copy of the finding will be submitted to the New Hampshire Department of Justice, Grants Management Unit and to the U.S. Department of Justice, Office for Civil Rights, Office of Justice Programs, 810 7th Street, NW, Washington, D.C. 20531. For additional information regarding your obligations under civil rights please reference the state website at <http://www.doj.nh.gov/grants-management/civil-rights.htm> and understand if you are awarded

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funding from this office, civil rights compliance will be monitored by this office, and the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice.

22. The Subrecipient must certify that Limited English Proficiency persons have meaningful access to any services provided by this program. National origin discrimination includes discrimination on the basis of limited English proficiency (LEP). Meaningful access may entail providing language assistance services, including oral and written translation when necessary. The U.S. Department of Justice has issued guidance for grantees to help them comply with these requirements. The guidance document can be accessed on the Internet at www.lep.gov.
23. The subgrantee, if a non-profit organization, agrees to make its financial statements available online (either on the subgrantee's website, or the NH Department of Justice's, or another publicly available website). Organizations that have Federal 501 (c) 3 tax status are considered in compliance with this requirement, with no further action needed, to the extent that such organization files IRS Form 990 or similar tax document (e.g., 990-EZ), as several sources already provide searchable online databases of such financial statements.
24. The subgrantee, if a non-profit organization, must certify their non-profit status by submitting a statement to NH Department of Justice: 1) affirmatively asserting that the recipient is a non-profit organization and 2) indicating that the subgrantee has on file and available upon audit one of the following:
 - A copy of the organization's 501 (c) 3 designation letter, or:
 - A letter from the State of NH stating that the subgrantee is a non-profit organization operating within the state, or:
 - A copy of the sub-grantee's state certificate of incorporation that substantiates its non-profit statusSubgrantees that are local non-profit affiliates of state or national non-profits should also have a statement by the parent organization that the subgrantee is a local non-profit affiliate.
25. Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OJP authority to terminate award). The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements (including requirements to report allegations) pertaining to prohibited conduct related to the trafficking of persons, whether on the part of recipients, subrecipients ("subgrantees"), or individuals defined (for purposes of this condition) as "employees" of the recipient or of any subrecipient. The details of the recipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OJP web site at

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<http://ojp.gov/funding/Explore/ProhibitedConduct-Trafficking.htm> (Award condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OJP authority to terminate award)), and are incorporated by reference here.

26. Compliance with applicable rules regarding approval, planning, and reporting of conferences, meetings, trainings, and other events. The subgrantee at any tier, must comply with all applicable laws, regulations, policies, and official DOJ guidance (including specific cost limits, prior approval and reporting requirements, where applicable) governing the use of federal funds for expenses related to conferences (as that term is defined by DOJ), including the provision of food and/or beverages at such conferences, and costs of attendance at such conferences. Information on the pertinent DOJ definition of conferences and the rules applicable to this award appears in the DOJ Grants Financial Guide (currently, as section 3.10 of "Postaward Requirements" in the "2015 DOJ Grants Financial Guide").
27. Requirement for data on performance and effectiveness under the award
the recipient must collect and maintain data that measure the performance and effectiveness of activities under this award. The data must be provided to OJP in the manner (including within the timeframes) specified by OJP in the program solicitation or other applicable written guidance. Data collection supports compliance with the Government Performance and Results Act (GPRA) and the GPRA Modernization Act of 2010, and other applicable laws.
28. OJP Training Guiding Principles
Any training or training materials that the subgrantee at any tier -- develops or delivers with OJP award funds must adhere to the OJP Training Guiding Principles for Grantees and Subgrantees, available at <http://ojp.gov/funding/ojptrainingguidingprinciples.htm>.
29. Compliance with general appropriations-law restrictions on the use of federal funds (FY 2016) The subgrantee at any tier, must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions, including from various "general provisions" in the Consolidated Appropriations Act, 2016, are set out at: <http://ojp.gov/funding/Explore/FY2016-AppropriationsLawRestrictions.htm> and are incorporated by reference here. Should a question arise as to whether a particular use of federal funds by a recipient (or a subrecipient) would or might fall within the scope of an appropriations-law restriction, the recipient is to contact their grant manager for guidance, and may not proceed without the express prior written approval of the grant manager and OJP.



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30. Subgrantees will authorize representatives of the Office for Victims of Crime and/or the Office of the Chief Financial Officer access to and the right to examine all records, books, paper or documents related to the VOCA grant.
31. Applicability of Part 200 Uniform Requirements- The Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by DOJ in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements") apply to this FY 2017 award from OJP.

The Part 200 Uniform Requirements were first adopted by DOJ on December 26, 2014. If this FY 2017 award supplements funds previously awarded by OJP under the same award number (e.g., funds awarded during or before December 2014), the Part 200 Uniform Requirements apply with respect to all funds under that award number (regardless of the award date, and regardless of whether derived from the initial award or a supplemental award) that are obligated on or after the acceptance date of this FY 2017 award.

For more information and resources on the Part 200 Uniform Requirements as they relate to OJP awards and subawards ("subgrants"), see the OJP website at <https://ojp.gov/funding/Part200UniformRequirements.htm>.

In the event that an award-related question arises from documents or other materials prepared or distributed by OJP that may appear to conflict with, or differ in some way from, the provisions of the Part 200 Uniform Requirements, the recipient is to contact OJP promptly for clarification.

32. Compliance with 41 U.S.C. 4712 (including prohibitions on reprisal; notice to employees)
The subrecipient at any tier must comply with, and is subject to, all applicable provisions of 41 U.S.C. 4712, including all applicable provisions that prohibit, under specified circumstances, discrimination against an employee as reprisal for the employee's disclosure of information related to gross mismanagement of a federal grant, a gross waste of federal funds, an abuse of authority relating to a federal grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal grant. **The subrecipient also must inform its employees, in writing** (and in the predominant native language of the workforce), of employee rights and remedies under 41 U.S.C. 4712. Should a question arise as to the applicability of the provisions of 41 U.S.C. 4712 to this award, the recipient is to contact the DOJ awarding agency (OJP or OVW, as appropriate) for guidance.

33. The subrecipient authorizes Office for Victims of Crime (OVC) and/or the Office of the Chief Financial Officer (OCFO), and its representatives, access to and the right to examine all records, books, paper or documents related to the VOCA grant.
34. Demographic Data - Subrecipients assure they will collect and maintain information on race, sex, national origin, age, and disability of victims receiving assistance, where such information is voluntarily furnished by the victim.
35. Requirements of the award; remedies for non-compliance or for materially false statements:
The conditions of this award are material requirements of the award. Compliance with any certifications or assurances submitted by or on behalf of the recipient that relates to conduct during the period of performance also is a material requirement of this award.
Failure to comply with any one or more of these award requirements -- whether a condition set out in these special provisions, a condition incorporated by reference below, or a certification or assurance related to conduct during the award period -- may result in the Office of Justice Programs ("OJP") taking appropriate action with respect to the recipient and the award. Among other things, the OJP may withhold award funds, disallow costs, or suspend or terminate the award. The Department of Justice ("DOJ"), including OJP, also may take other legal action as appropriate.
Any materially false, fictitious, or fraudulent statement to the federal government related to this award (or concealment or omission of a material fact) may be the subject of criminal prosecution (including under 18 U.S.C. 1001 and/or 1621, and/or 42 U.S.C. 3795a), and also may lead to imposition of civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. 3729-3730 and 3801-3812).
Should any provision of a requirement of this award be held to be invalid or unenforceable by its terms, that provision shall first be applied with a limited construction so as to give it the maximum effect permitted by law. Should it be held, instead, that the provision is utterly invalid or -unenforceable, such provision shall be deemed severable from this award.
36. Certification regarding debarment, suspension ineligibility, and voluntary exclusion
A person may be debarred or suspended for any of the causes listed in 28 CFR §67.305 and §67.405. A person who is debarred or suspended shall be excluded from Federal financial and non-financial assistance and benefits under Federal programs and activities. Debarment or suspension of a participant in a program by one Federal agency shall have government wide effect. For purposes of this certification, "prospective lower tier participant" shall refer to the subgrantee.

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Instructions for Certification:

- a) By signing and submitting this proposal, the prospective lower tier participant is providing the certification as set out.
- b) The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.
- c) The prospective lower tier participant shall provide immediate written notice to the person to whom this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
- d) The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of rules implementing Executive Order 12549.
- e) The prospective lower tier participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.
- f) The prospective lower tier participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion-Lower Tier Covered Transactions," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
- g) A participant in a covered transaction may rely upon a certification of a prospective participant in lower tier covered transaction that it is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may check the Nonprocurement List.
- h) Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
- i) Except for transactions authorized under paragraph 5 of these instructions, if a participant in a

covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntary excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

Subrecipient Initials 

Date 4/3/18

DEPARTMENT OF
JUSTICE STATE OF NEW
HAMPSHIRE



CERTIFICATION REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY
AND VOLUNTARY EXCLUSION
LOWER TIER COVERED
TRANSACTIONS

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 28 CFR §67.510, Participants' responsibilities. The intent of this Order was to ensure that no subgrantee of federal funds had been restricted from conducting business with the federal government due to any of the causes listed in 28 CFR §67.305 and 28 CFR §67.405.

By signing this document, you are certifying that neither your agency, nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in any transaction by any Federal department or agency.

If you are unable to sign this certification, you must attach an explanation to this certification.

Thomas Blonski, President + CEO
Name and Title of Head of Agency

Thomas Blonski
Signature

4/3/18
Date

Name and Address of Agency

Subrecipient Initials JB

Date 4/3/18

37. Certification Regarding EEOP Required:

If required, within 30 days from the date of the award, the Subrecipient will submit for approval, an acceptable Equal Employment Opportunity Plan (EEOP) as required by 28 CFR 42.301 et seq. or a Certification Form to both the NH DOJ and the Office of Civil Rights, Office of Justice Programs, US DOJ at 810 7th Street, NW, Washington, DC 20531. Failure to submit an approved EEOP or Certification is a violation of the Program Guidelines and Conditions and may result in suspension or termination of funding, until such time as the Subrecipient is in compliance. Additional information on EEOP requirements may be found here: http://ojp.gov/about/ocr/faq_eeop.htm

The form and instructions can be found at: <http://ojp.gov/about/ocr/pdfs/cert.pdf>

38. Specific post-award approval required to use a noncompetitive approach in any procurement contract that would exceed \$150,000. The Subrecipient at any tier, must comply with all applicable requirements to obtain specific advance approval to use a noncompetitive approach in any procurement contract that would exceed the Simplified Acquisition Threshold (currently, \$150,000). This condition applies to agreements that -- for purposes of federal grants administrative requirements -- OJP considers a procurement "contract" (and therefore does not consider a subaward). The details of the requirement for advance approval to use a noncompetitive approach in a procurement contract under an OJP award are posted on the OJP web site at <http://ojp.gov/funding/Explore/NoncompetitiveProcurement.htm> (Award condition: Specific post-award approval required to use a noncompetitive approach in a procurement contract (if contract would exceed \$150,000)), and are incorporated by reference here.

I have read and understand all 38 special provisions contained in this document:

Thomas Blonski, President & CEO
Name and Title of Authorized Representative
Thomas Blonski 4/3/18
Signature Date

Name and Address of Agency

Name and Address of Agency

Subrecipient Initials [Signature]
Date 4/3/18

215 Myrtle Street
Manchester, NH 03104-4354
T: 603-669-3030
F: 603-626-1252
cc-nh.org



Moving Lives Forward

April 30, 2018

New Hampshire Department of Justice
33 Capitol Street
Concord, NH 03301

RE: New Hampshire Catholic Charities, Inc.

To Whom It May Concern:

Please be advised that as the Chair of the Board of Trustees of New Hampshire Catholic Charities, I hereby certify that the enclosed Corporate Resolution dated June 22, 2017 naming the following individuals:

Thomas Blonski, President and CEO
Dominique A. Rust, Vice President and COO
David Hildenbrand, CFO, and
Michael Lehrman, Vice President for Healthcare Services

as authorized agents of the above-referenced Corporation, is still valid and in full effect.

Sincerely in Christ,

A handwritten signature in black ink, appearing to read "Peter A. Libasci". The signature is fluid and cursive, with a long horizontal stroke at the end.

Most Reverend Peter A. Libasci
Bishop of Manchester
Chair of the Board of New Hampshire Catholic Charities, Inc.

NEW HAMPSHIRE CATHOLIC CHARITIES
MEETING OF THE BOARD OF TRUSTEES

JUNE 22, 2017

BY WRITTEN CONSENT

We, the undersigned, being the Trustees of New Hampshire Catholic Charities ("the Corporation"), hereby consent in writing to the following action:

RESOLVED: That Thomas Blonski as President & CEO, Dominique A. Rust as Vice President & COO, David Hildenbrand as CFO and Michael Lehrman as Vice President for Healthcare Services are hereby authorized as an agent of the Corporation to negotiate, execute and deliver on behalf of the Corporation, any and all contracts, licenses, documents and other business related materials as may be necessary or useful for the ongoing operation of the Corporation, subject to a maximum limit of \$250,000 for the position of President & CEO, and a maximum limit of \$50,000 for the positions of Vice President & COO, CFO and Vice President for Healthcare Services. Commitments in excess of \$250,000 shall require specific approval from the Board of Trustees.

RESOLVED: That Thomas Blonski as President & CEO, Dominique A. Rust as Vice President & COO and David Hildenbrand as CFO are hereby authorized as an agent of the Corporation to establish banking/financial services relationships and open bank/investment or similar accounts in the name of the Company and that, each acting singly on behalf of the Corporation, is authorized to execute such checks, drafts and other documents required to transact the banking/financial services business established pursuant to this resolution.

RESOLVED: That, if the Bank/Financial Institution requires a specific form of resolution in connection with the actions authorized in the foregoing resolution, Thomas Blonski as President & CEO, Dominique A. Rust as Vice President & COO and David Hildenbrand as CFO shall be authorized to execute and deliver the forms of corporate banking/financial institution resolutions from time to time required to effectuate the immediately preceding resolution, copies of which are ordered filed with the official records of the Corporation, as though the same had been presented to the Board of Trustees for approval in connection herewith, the signature of such person thereon to be conclusive evidence of the approval thereof by the authorized signer as so executed.

RESOLVED: That the foregoing resolutions shall remain in effect until revoked by the Corporation's Board of Trustees.

Date 6/28/2017

Sr. Paula Marie Buley, IHM
Sr. Paula Marie Buley, IHM
Secretary

State of New Hampshire

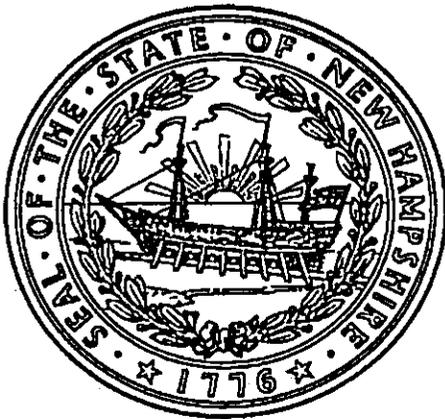
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that CATHOLIC CHARITIES NEW HAMPSHIRE is a New Hampshire Trade Name registered to transact business in New Hampshire on November 17, 2014. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 717711

Certificate Number: 0004072659



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 2nd day of April A.D. 2018.

A handwritten signature in cursive script, appearing to read "Wm Gardner".

William M. Gardner
Secretary of State

**WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE POLICY
INFORMATION PAGE**

**New Hampshire Employers Insurance Company
54 Third Avenue, Burlington, Massachusetts 01803-0970
(800) 876-2765**

NCCI NO 78962

POLICY NO. ECC-600-4000603-2017A
PRIOR NO. ECC-600-4000603-2016A

ITEM

1. The Insured: New Hampshire Catholic Charities Inc As Per Schedule
DBA:
Mailing address: 215 Myrtle Street
Manchester, NH 03105

FEIN: **-***2163

Legal Entity Type: Other

Other workplaces not shown above: See Location

2. The policy period is from 11/01/2017 to 11/01/2018 12:01 a.m. standard time at the insured's mailing address.
3. A. Workers Compensation Insurance: Part One of the policy applies to the Workers Compensation Law of the states listed here: NH
B. Employers' Liability Insurance: Part Two of the policy applies to work in each state listed in item 3.A.

The limits of liability under Part Two are:

Bodily Injury by Accident	\$	<u>1,000,000</u>	each accident
Bodily Injury by Disease	\$	<u>1,000,000</u>	policy limit
Bodily Injury by Disease	\$	<u>1,000,000</u>	each employee

C. Other States Insurance: See Endorsement AM 00 20 28

D. This Policy includes these Endorsements and Schedules: SEE SCHEDULE

4. The premium for this policy will be determined by our Manuals of Rules, Classifications, Rates and Rating Plans. All information required below is subject to verification and change by audit.

Classifications		Premium Basis	Rates	
	Code No.	Estimated Total Annual Remuneration	Per \$100 Of Remuneration	Estimated Annual Premium
INTRA	280248304			
INTER		SEE CLASS CODE SCHEDULE		

Minimum Premium \$120

GOV STATE	GOV CLASS
NH	8829

Total Estimated Annual Premium \$665,009
Deposit Premium \$55,394

State Assessments/Surcharges
\$0.00 x 0.000% \$

This policy, including all endorsements, is hereby countersigned by



Authorized Signature

10/17/2017

Date

Service Office:
290 Donald J. Lynch Boulevard
Marlborough MA 01752

USI Insurance Services LLC
12 Gill Street Suite 5500
Woburn, MA 01801-1728

WC 00 00 01 A (7-11)

Includes copyrighted material of the National Council on Compensation Insurance, used with its permission.

New Hampshire Employers Insurance Company

Insured: 4000603
New Hampshire Catholic Charities Inc
215 Myrtle Street
Manchester, NH 03105

Producer: 02115-001-001
USI Insurance Services LLC
12 Gill Street Suite 5500
Woburn, MA 01801-1728

Insured FEIN: **-***2163

Issue Date: 10/17/2017

Policy Number: ECC-600-4000603-2017A

Endorsement Effective Date: 11/01/2017

Policy Period: 11/01/2017 - 11/01/2018

Endorsement Number:

ENDORSEMENT SCHEDULE

The forms listed below are included in this policy:

Form No.	Form Description	Applicable States	Policy Effective Date
NHEIC-1A	Dividend Classification Endorsement		11/01/2017
AM 00 20 28	Limited Other States Insurance Endorsement	NH	11/01/2017
WC 00 00 00 C	Policy Conditions		11/01/2017
WC 00 03 11 A	Voluntary Compensation and Employers Liability		11/01/2017
WC 00 04 06	Premium Discount End.		11/01/2017
WC 00 04 14	Notification of Change in Ownership		11/01/2017
WC 00 04 21 D	CATASTROPHE (OTHER THAN CERTIFIED ACTS	NH	11/01/2017
WC 00 04 22 B	Terrorism Risk Endorsement		11/01/2017
WC 00 04 24	AUDIT NONCOMPLIANCE CHARGE		11/01/2017
WC 28 04 04	NH Pending Rate Change Endorsement	NH	11/01/2017
WC 28 06 04	NH Amendatory Endorsement	NH	11/01/2017

New Hampshire Employers Insurance Company

Insured: 4000603
New Hampshire Catholic Charities Inc
215 Myrtle Street
Manchester, NH 03105

Producer: 02115-001-001
USI Insurance Services LLC
12 Gill Street Suite 5500
Woburn, MA 01801-1728

Insured FEIN: **-***2163
Policy Number: ECC-600-4000603-2017A
Policy Period: 11/01/2017 - 11/01/2018

Issue Date: 10/17/2017
Endorsement Effective Date: 11/01/2017
Endorsement Number:

LOCATION SCHEDULE

Insured Unit: 001 Workplace: 001
Business Type: Other
New Hampshire Catholic Charities Inc
215 Myrtle Street
Manchester, NH 03111

TAX ID: 020222163

Insured Unit: 002 Workplace: 002
Business Type: Other
Bishop Peterson Home
221 Orange Street
Manchester, NH 03104

TAX ID: 020222163

Insured Unit: 003 Workplace: 003
Business Type: Other
Good Shepard Rehab. & Nursing Center
20 Plantation Drive
Jaffrey, NH 03452

TAX ID: 020222163

Insured Unit: 004 Workplace: 004
Business Type: Other
Mount Carmel Rehab & Nursing Center
235 Myrtle Street
Manchester, NH 03104

TAX ID: 020222163

Insured Unit: 005 Workplace: 005
Business Type: Other
St. Ann Rehab & Nursing Center
195 Dover Point Road
Dover, NH 03820

TAX ID: 020222163

Insured Unit: 006 Workplace: 006
Business Type: Other
St. Charles Children's Home
19 Grant Street
Rochester, NH 03867

TAX ID: 020222163

Insured Unit: 007 Workplace: 007
Business Type: Other
St. Francis Rehab & Nursing Center
406 Court Street
Laconia, NH 03246

TAX ID: 020222163

Insured Unit: 008 Workplace: 008
Business Type: Other
St. Joseph Residence
495 Mammoth Road
Manchester, NH 03101

TAX ID: 020494474

Insured Unit: 009 Workplace: 009
Business Type: Other
St. Teresa's Rehab. & Nursing Center
519 Bridge Street
Manchester, NH 03104

TAX ID: 020222163

Insured Unit: 010 Workplace: 010
Business Type: Other
St. Vincent De Paul
29 Providence Avenue
Berlin, NH 03570

TAX ID: 020222163

Insured Unit: 011 Workplace: 011
Business Type: Other
Warde Rehab. & Nursing Center
21 Searles Road
Windham, NH 03087

TAX ID: 472733133

Insured Unit: 012 Workplace: 012
Business Type: Other
New Hampshire Food Bank
700 East Industrial Park Drive
Manchester, NH 03109

TAX ID: 020222163

New Hampshire Employers Insurance Company

Insured: 4000603
New Hampshire Catholic Charities Inc
215 Myrtle Street
Manchester, NH 03105

Producer: 02115-001-001
USI Insurance Services LLC
12 Gill Street Suite 5500
Woburn, MA 01801-1728

Insured FEIN: **-***2163
Policy Number: ECC-600-4000603-2017A
Policy Period: 11/01/2017 - 11/01/2018

Issue Date: 10/17/2017
Endorsement Effective Date: 11/01/2017
Endorsement Number:

LOCATION SCHEDULE

Insured Unit: 013 Workplace: 013
Business Type: Other
Our Place
16 Oak Street
Manchester, NH 03104

TAX ID: 020222163

Business Type:

Business Type:

Business Type:

Business Type:

Business Type:

Insured Unit: 014 Workplace: 015
Business Type: Other
Shared Nursing Services
215 Myrtle Street
Manchester, NH 03111

TAX ID: 020222163

Business Type:

Business Type:

Business Type:

Business Type:

Business Type:



Office of the General Counsel

3211 FOURTH STREET, NE · WASHINGTON, DC 20017-1194 · 202-541-3300 · FAX 202-541-3337

June 8, 2017

TO: Subordinate Organizations under USCCB Group Ruling (GEN: 0928)

SUBJECT: 2017 Group Ruling

FROM: Anthony Picarello, General Counsel *APP*
(Staff: Matthew Giuliano, Assistant General Counsel)

This memorandum relates to the annual Group Ruling determination letter issued to the United States Conference of Catholic Bishops (“USCCB”) by the Internal Revenue Service (“IRS”), the most recent of which is dated June 2, 2017, with respect to the federal tax status of subordinate organizations listed in the 2017 edition of the Official Catholic Directory (“OCD”).¹ As explained in greater detail below, this 2017 Group Ruling determination letter is important for establishing:

- (1) exemption of subordinate organizations under the USCCB Group Ruling from federal income tax; and
- (2) deductibility of contributions to such organizations for federal income, gift, and estate tax purposes.

The 2017 Group Ruling determination letter is the latest in a series that began with the original determination letter of March 25, 1946. In the original 1946 letter, the Treasury Department affirmed the exemption from federal income tax of all Catholic institutions listed in the OCD for that year. Each year since 1946, in a separate letter, the 1946 ruling has been reaffirmed with respect to subordinate organizations listed in the current edition of the OCD.² The annual group ruling letter clarifies important tax consequences for Catholic institutions listed in the OCD, and should be retained for ready reference. Group Ruling letters from prior years establish tax consequences with respect to transactions occurring during those years.

Responsibilities under Group Ruling. Diocesan officials who compile OCD information for submission to the OCD publisher are responsible for the accuracy of such information. They must ensure that only qualified organizations are listed, that organizations are listed under their correct legal names, that organizations that cease to qualify are deleted promptly, and that newly-qualified organizations are listed as soon as possible.

¹ A copy of the most recent Group Ruling determination letter and this memo may be found on the USCCB website at www.usccb.org/about/general-counsel/ under “Tax and Group Ruling.”

² Catholic organizations with independent IRS exemption determination letters are listed in the 2017 OCD with an asterisk (*), which indicates that such organizations are **not** included in the Group Ruling.

EXPLANATION

1. **Exemption from Federal Income Tax.** The latest Group Ruling determination letter reaffirms that the agencies and instrumentalities and educational, charitable, and religious institutions operated, supervised or controlled by or in connection with the Roman Catholic Church in the United States, its territories or possessions that appear in the 2017 OCD and are subordinate organizations under the Group Ruling are recognized as exempt from federal income tax and described in section 501(c)(3) of the Code. The Group Ruling determination letter does not cover organizations listed with asterisks or any foreign organizations listed in the 2017 OCD.

Verification of Exemption under Group Ruling. The latest Group Ruling determination letter indicates that most subordinate organizations under a group tax exemption are not separately listed in Exempt Organizations Select Check (“EO Select Check”) or the Exempt Organization Business Master File extract (“EO BMF”), both of which are available on www.irs.gov. As a result, many subordinate organizations included in the USCCB Group Ruling are not included in various online databases (e.g., GuideStar) that are derived from the EO BMF. This does not mean that subordinate organizations included in the Group Ruling are not tax exempt, that contributions to them are not deductible, or that they are not eligible for grant funding from corporations, private foundations, sponsors of donor-advised funds or other donors that rely on online databases for verification of tax-exempt status. It does mean that a Group Ruling subordinate may have to make an extra effort to document its eligibility to receive charitable contributions. The Group Ruling determination letter states that donors may verify that a subordinate organization is included in the Group Ruling by consulting the Official Catholic Directory or by contacting the USCCB directly. It also states that the IRS does not verify inclusion of subordinate organizations under the Group Ruling. *Accordingly, neither subordinate organizations nor donors should contact the IRS to verify inclusion under the Group Ruling.*

Subordinate organizations should refer donors, including corporations, private foundations and sponsors of donor-advised funds, to the specific language in the Group Ruling determination letter regarding verification of tax-exempt status, and to IRS Publication 4573, *Group Exemptions*, available on the IRS website at www.irs.gov.³ Publication 4573 explains that: (1) the IRS does not determine which organizations are included in a group exemption; (2) subordinate organizations exempt under a group exemption do not receive their own IRS determination letters; (3) exemption under a group ruling is verified by reference to the official subordinate listing (e.g., the Official Catholic Directory); and (4) it is not necessary for an organization included in a group exemption to be listed in EO Select Check or the EO BMF. Although not required, organizations in the Group Ruling may be included in the EO BMF, and consequently, online databases derived from it.

³ For an illustration of how exemption verification works, refer to Information for Donors and Grantmakers on the USCCB website at www.usccb.org/about/general-counsel/ under “Tax and Group Ruling.”

2. **Public Charity Status.** The latest Group Ruling determination letter recognizes that subordinate organizations included in the 2017 OCD are public charities and not private foundations under section 509(a) of the Code, but that all subordinate organizations do not share the same public charity status under section 509(a). Therefore, although the USCCB is classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(i), that public charity status does *not* automatically extend to subordinate organizations covered under the Group Ruling.

Verification of Public Charity Status. Each subordinate organization in the Group Ruling must establish its own public charity status under section 509(a)(1), 509(a)(2) or 509(a)(3) as a condition to inclusion in the Group Ruling. Certain types of subordinate organizations included in the Group Ruling qualify as public charities by definition under the Code. These are:

- churches and conventions or associations of churches under sections 509(a)(1) and 170(b)(1)(A)(i) (generally limited to dioceses, parishes and religious orders);
- elementary and secondary schools, colleges and universities under sections 509(a)(1) and 170(b)(1)(A)(ii); and
- hospitals under sections 509(a)(1) and 170(b)(1)(A)(iii).

Other subordinate organizations covered under the Group Ruling may qualify under the public support tests of either sections 509(a)(1) and 170(b)(1)(A)(vi) or section 509(a)(2). Verification of public charity classification under either of the support tests generally can be established by providing a written declaration of the applicable classification signed by an officer of the organization, along with a reasoned written opinion of counsel and a copy of Schedule A of Form 990/EZ, if applicable. Large institutional donors, such as private foundations and sponsors of donor-advised funds, may require this verification prior to making a contribution or grant to be assured that the grantee is not a Type III non-functionally integrated supporting organization.⁴ A subordinate organization included in the Group Ruling may want to file Form 8940, Request for Miscellaneous Determination, with the IRS to request a determination whether it is a publicly supported charity described in sections 509(a)(1) and 170(b)(1)(A)(vi) or section 509(a)(2), or is a Type I or II supporting organization, in order to satisfy private foundations and sponsors of donor-advised funds regarding its public charity status.

3. **Deductibility of Contributions.** The latest Group Ruling determination letter assures donors that contributions to subordinate organizations listed in the 2017 OCD are deductible for federal income, gift, and estate tax purposes.

4. **Unemployment Tax.** As section 501(c)(3) organizations, subordinate organizations covered by the Group Ruling are exempt from *federal* unemployment tax. However, individual states may impose unemployment tax on subordinate organizations even though they are exempt from federal unemployment tax. Please consult a local tax advisor about any state unemployment tax questions.

⁴ See Notice 2014-4, 2014-2 I.R.B (January 6, 2014).

5. **Social Security Tax.** All section 501(c)(3) organizations, including churches, are required to withhold and pay taxes under the Federal Insurance Contributions Act (FICA) for each employee.⁵ However, services performed by diocesan priests in the exercise of their ministry are not considered "employment" for FICA (Social Security) purposes.⁶ FICA should not be withheld from their salaries. *For Social Security purposes*, diocesan priests are subject to self-employment tax ("SECA") on their salaries as well as on the value of meals and housing or housing allowances provided to them.⁷ Neither FICA nor income tax withholding is required on remuneration paid directly to religious institutes for members who are subject to vows of poverty and obedience and are employed by organizations included in the Official Catholic Directory.⁸

6. **Federal Excise Tax.** Inclusion in the Group Ruling has no effect on a subordinate organization's liability for federal excise taxes. Exemption from these taxes is very limited. Please consult a local tax advisor about any excise tax questions.

7. **State/Local Taxes.** Inclusion in the Group Ruling does not automatically establish a subordinate organization's exemption from state or local income, sales or property taxes. Typically, separate exemptions must be obtained from the appropriate state or local tax authorities in order to qualify for any applicable exemptions. Please consult a local tax advisor about any state or local tax exemption questions.

8. **Form 990/EZ/N.** All subordinate organizations included in the Group Ruling must file Form 990, Return of Organization Exempt from Income Tax, Form 990-EZ, Short Form Return of Organization Exempt From Income Tax, or Form 990-N, e-Postcard, *unless* they are eligible for a mandatory or discretionary exception to this filing requirement. ***There is no automatic exemption from the Form 990/EZ/N filing requirement simply because an organization is included in the Group Ruling or listed in the OCD.*** Subordinate organizations must use their own EIN to file Form 990/EZ/N. **Do not** use the EIN of the USCCB or an affiliated parish, diocese or other organization to file a return. Form 990/EZ/N is due by the 15th day of the fifth month after the close of an organization's fiscal year.⁹ The following organizations are not required to file Form 990/EZ/N: (i) churches and conventions or associations of churches; (ii) integrated auxiliaries;¹⁰ (iii) the exclusively religious activities of religious orders; and (iv) schools below college level affiliated with a church or operated by a

⁵ Section 3121(w) of the Code permits certain church-related organizations to make an irrevocable election to avoid payment of FICA taxes, but only if such organizations are opposed for religious reasons to payment of social security taxes.

⁶ I.R.C. § 3121(b)(8)(A).

⁷ I.R.C. § 1402(a)(8).

⁸ Rev. Rul. 77-290, 1977-2 C.B. 26. *See also* OGC/LRCR Memorandum on Compensation of Religious, www.usccb.org/about/general-counsel/compensation-of-religious.cfm (September 11, 2006).

⁹ The penalty for failure to file the Form 990/EZ is \$20 for each day the failure continues, up to a maximum of \$10,000 or 5 percent of the organization's gross receipts, whichever is less. However, organizations with annual gross receipts in excess of \$1 million are subject to penalties of \$100 per day, up to a maximum of \$50,000. I.R.C. § 6652(c)(1)(A). There is no monetary penalty for failing to file or filing late a Form 990-N.

¹⁰ I.R.C. § 6033(a)(3)(A)(i); Treas. Reg. § 1.6033-2(h).

religious order.¹¹ Organizations should exercise caution if they choose not to file a Form 990/EZ/N because they believe they are not required to do so. If IRS records indicate that the organization should file a Form 990/EZ/N each year (for example, the organization receives an IRS notice stating that it failed to file a return for a given year), then the organization may appear on the auto-revocation list notwithstanding its claim to being exempt from the filing requirement.

Which form an organization is required to file usually depends on the organization's gross receipts or the fair market value of its assets.

Gross receipts or fair market value of assets	Return required
Gross receipts normally not more than \$50,000 (regardless of total assets)	990-N (but may file a Form 990 or 990-EZ)
Gross receipts < \$200,000, and Total assets < \$500,000	990-EZ (but may file a Form 990)
Gross receipts ≥ \$200,000, or Total assets ≥ \$500,000	990

Special Rules for Section 509(a)(3) Supporting Organizations. Every supporting organization described in section 509(a)(3) included in the Group Ruling must file a Form 990 or Form 990-EZ (and not Form 990-N) each year, unless (i) the organization can establish that it is an integrated auxiliary of a church within the meaning of Treas. Reg. § 1.6033-2(h) (in which case the organization need not file Form 990/EZ or Form 990-N); or (ii) the organization's gross receipts are normally not more than \$5,000, in which case, the religious supporting organization may file Form 990-N in lieu of a Form 990 or Form 990-EZ.

Automatic Revocation for Failure to File a Required Form 990/EZ/N. Any organization that does not file a required Form 990/EZ/N for three consecutive years automatically loses its tax-exempt status under section 6033(j). If an organization loses its tax-exempt status under section 6033(j), it must file an application (Form 1023 or Form 1023-EZ) with the IRS to reinstate its tax-exempt status. See the IRS website (charities and non-profits) at www.irs.gov/Charities-&-Non-Profits/ for information on automatic revocation, including the current list of revoked organizations and guidance about reinstatement of exemption.

Public Disclosure and Inspection. Subordinate organizations required to file Form 990/EZ¹² must upon request make a copy of the form and its schedules (other than contributor lists) and attachments available for public inspection during regular business hours at the organization's principal office and at any regional or district offices having three or more employees. Form 990/EZ for a particular year must be made available for a three year period

¹¹ Treas. Reg. § 1.6033-2(g)(1)(vii).

¹² Form 990-N is available for public inspection at no cost through the IRS website at www.irs.gov.

beginning with the due date of the return.¹³ In addition, any organization that files Form 990/EZ must comply with written or in-person requests for copies of the form. The organization may impose no fees other than a reasonable fee to cover copying and mailing costs. If requested, copies of the forms for the past three years must be provided. In-person requests must be satisfied on the same day. Written requests must be satisfied within 30 days.¹⁴

Public Disclosure of Form 990-T. Form 990-T, Exempt Organization Unrelated Business Income Tax Return, for organizations exempt under section 501(c)(3) (which includes all organizations in the USCCB Group Ruling) is subject to rules similar to those for public inspection and copying of Forms 990/EZ.¹⁵

Group Returns. USCCB does not file a group return Form 990 on behalf of any organizations in the Group Ruling. In addition, no subordinate organization under the Group Ruling is authorized to file a group return for its own affiliated group of organizations.

For more information, refer to *Annual Filing Requirements for Catholic Organizations*, available at www.usccb.org/about/general-counsel/ under "Tax and Group Ruling."

9. **Certification of Racial Nondiscrimination by Private Schools in Group Ruling.** Revenue Procedure 75-50¹⁶ sets forth notice, publication, and recordkeeping requirements regarding racially nondiscriminatory policies with which private schools, including church-related schools, must comply as a condition of establishing and maintaining exempt status under section 501(c)(3) of the Code. Under Rev. Proc. 75-50 private schools are required to file an annual certification of racial nondiscrimination with the IRS. For private schools not required to file Form 990, the annual certification must be filed on Form 5578, Annual Certification of Racial Nondiscrimination for a Private School Exempt from Federal Income Tax. This form is available at www.irs.gov. Form 5578 must be filed by the 15th day of the fifth month following the close of the fiscal year. Form 5578 may be filed by an individual school or by the diocese on behalf of all schools operated under diocesan auspices. The requirements of Rev. Proc. 75-50 remain in effect and must be complied with by all schools listed in the OCD. ***Diocesan or school officials should ensure that the requirements of Rev. Proc. 75-50 are met since failure to do so could jeopardize the tax-exempt status of the school***

¹³ The penalty for failure to permit public inspection of the Form 990 is \$20 for each day during which such failure continues, up to a maximum of \$10,000. I.R.C. § 6652(c)(1)(C).

¹⁴ I.R.C. § 6104(d). Generally, a copy of an organization's exemption application and supporting documents must also be provided on the same basis. However, since organizations included in the Group Ruling do not file exemption applications with the IRS, nor did the USCCB, organizations included in the Group Ruling should respond to requests for public inspection and written or in-person requests for copies by providing a copy of the page of the current OCD on which they are listed. If a covered organization does not have a copy of the current OCD, it has two weeks within which to make it available for inspection and to comply with in-person requests for copies. Written requests must be satisfied within the general time limits.

¹⁵ Only the Form 990-T itself, and any schedules, attachments, and supporting documents that relate to the imposition of tax on the unrelated business income of the organization, are required to be made available for public inspection.

¹⁶ 1975-2 C.B. 587.

and, in the case of a school not legally separate from the church, the tax-exempt status of the church itself. For more information, refer to *Annual Filing Requirements for Catholic Organizations*, available at www.usccb.org/about/general-counsel/ under “Tax and Group Ruling.”

10. **Lobbying Activities.** Subordinate organizations under the Group Ruling may lobby for changes in the law, provided such lobbying is not more than an insubstantial part of their total activities. Attempts to influence legislation both directly and through grassroots lobbying are subject to this restriction. The term “lobbying” includes activities in support of or in opposition to referenda, constitutional amendments, and similar ballot initiatives. There is no distinction between lobbying activity that is related to a subordinate organization’s exempt purposes and lobbying that is not. There is no fixed percentage that constitutes a safe harbor for “insubstantial” lobbying. Please consult a local tax advisor about any lobbying activity questions. For more information, refer to *Political Activity and Lobby Guidelines for Catholic Organizations*, available at www.usccb.org/about/general-counsel/ under “Tax and Group Ruling.”

11. **Political Activities.** *Subordinate organizations under the Group Ruling may not participate or intervene in any political campaign on behalf of or in opposition to any candidate for public office. Violation of the prohibition against political campaign intervention can jeopardize the organization's tax-exempt status.* In addition to revoking tax-exempt status, IRS may also impose excise taxes on an exempt organization and its managers on account of political expenditures. Where there has been a flagrant violation, the IRS has authority to seek an injunction against the exempt organization and immediate assessment of taxes due. Please consult a local tax advisor about any political campaign intervention questions. For more information, refer to *Political Activity and Lobby Guidelines for Catholic Organizations*, available at www.usccb.org/about/general-counsel/ under “Tax and Group Ruling.”

12. **Group Exemption Number (“GEN”).** The group exemption number or GEN assigned to the USCCB Group Ruling is 0928. *This number must be included on each Form 990/EZ, Form 990-T, and Form 5578 required to be filed by a subordinate organization under the Group Ruling.*¹⁷ We advise *against* using GEN 0928 on Form SS-4, Request for Employer Identification Number, because in the past this has resulted in the IRS improperly including the USCCB as part of the subordinate organization's name in IRS records.

13. **Employer Identification Numbers (“EINs”).** Each subordinate organization under the Group Ruling must have and use its own EIN. **Do not** use the EIN of the USCCB or an affiliated parish, diocese or other organization in any filings with IRS (e.g., Forms 941, W-2, 1099, or 990/EZ) or other financial documents. Subordinate organizations may *not* use USCCB’s EIN in order to qualify for online donations, grants or matching gifts.

¹⁷ The IRS has expressed concern about organizations covered under the Group Ruling that fail to include the group exemption number (0928) on their Form 990/EZ/T filings, particularly the initial filing.

**Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201**

Department of the Treasury

Date: June 2, 2017

Person to Contact:

R. Meyer ID# 0110429

Toll Free Telephone Number:

877-829-5500

United States Conference of Catholic
Bishops
3211 4th Street, NE
Washington, DC 20017-1194

Group Exemption Number:

0928

Dear Sir/Madam:

This responds to your June 2, 2017, request for information regarding the status of your group tax exemption.

Our records indicate that you were issued a determination letter in March 1946, that you are currently exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, and are not a private foundation within the meaning of section 509(a) of the Code because you are described in sections 509(a)(1) and 170(b)(1)(A)(i).

With your request, you provided a copy of the *Official Catholic Directory for 2017*, which includes the names and addresses of the agencies and instrumentalities and the educational, charitable, and religious institutions operated by the Roman Catholic Church in the United States, its territories, and possessions that are subordinate organizations under your group tax exemption. Your request indicated that each subordinate organization is a non-profit organization, that no part of the net earnings thereof inures to the benefit of any individual, and that no substantial part of their activities is for promotion of legislation. You have further represented that none of your subordinate organizations is a private foundation under section 509(a), although all subordinates do not all share the same sub-classification under section 509(a). Based on your representations, the subordinate organizations in the *Official Catholic Directory for 2017* are recognized as exempt under section 501(c)(3) of the Code under GEN 0928.

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

Subordinate organizations under a group exemption do not receive individual exemption letters. Most subordinate organizations are not separately listed in Publication 78 or the EO Business Master File. Donors may verify that a subordinate organization is included

in your group exemption by consulting the *Official Catholic Directory*, the official subordinate listing approved by you, or by contacting you directly. IRS does not verify the inclusion of subordinate organizations under your group exemption. See IRS Publication 4573, *Group Exemption*, for additional information about group exemptions.

Each subordinate organization covered in a group exemption should have its own EIN. Each subordinate organization must use its own EIN, not the EIN of the central organization, in all filings with IRS.

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

Sincerely,

A handwritten signature in cursive script that reads "Stephen A. Martin".

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

NEW HAMPSHIRE CATHOLIC CHARITIES

MEETING OF THE BOARD OF TRUSTEES

JUNE 22, 2017

BY WRITTEN CONSENT

We, the undersigned, being the Trustees of New Hampshire Catholic Charities ("the Corporation"), hereby consent in writing to the following action:

RESOLVED: That Thomas Blonski as President & CEO, Dominique A. Rust as Vice President & COO, David Hildenbrand as CFO and Michael Lehrman as Vice President for Healthcare Services are hereby authorized as an agent of the Corporation to negotiate, execute and deliver on behalf of the Corporation, any and all contracts, licenses, documents and other business related materials as may be necessary or useful for the ongoing operation of the Corporation, subject to a maximum limit of \$250,000 for the position of President & CEO, and a maximum limit of \$50,000 for the positions of Vice President & COO, CFO and Vice President for Healthcare Services. Commitments in excess of \$250,000 shall require specific approval from the Board of Trustees.

RESOLVED: That Thomas Blonski as President & CEO, Dominique A. Rust as Vice President & COO and David Hildenbrand as CFO are hereby authorized as an agent of the Corporation to establish banking/financial services relationships and open bank/investment or similar accounts in the name of the Company and that, each acting singly on behalf of the Corporation, is authorized to execute such checks, drafts and other documents required to transact the banking/financial services business established pursuant to this resolution.

RESOLVED: That, if the Bank/Financial Institution requires a specific form of resolution in connection with the actions authorized in the foregoing resolution, Thomas Blonski as President & CEO, Dominique A. Rust as Vice President & COO and David Hildenbrand as CFO shall be authorized to execute and deliver the forms of corporate banking/financial institution resolutions from time to time required to effectuate the immediately preceding resolution, copies of which are ordered filed with the official records of the Corporation, as though the same had been presented to the Board of Trustees for approval in connection herewith, the signature of such person thereon to be conclusive evidence of the approval thereof by the authorized signer as so executed.

RESOLVED: That the foregoing resolutions shall remain in effect until revoked by the Corporation's Board of Trustees.

6/28/2017
Date


Sr. Paula Marie Buley, IHM
Secretary

CATHOLIC CHARITIES NEW HAMPSHIRE

BOARD OF TRUSTEES 2017-2018

Most Rev. Peter A. Libasci Manchester, NH	(Chair)
Very Rev. Jason Jalbert Manchester, NH	(Vicar General)
Todd C. Fahey Bow, NH	(Vice Chair)
Joseph Raczka Bedford, NH 03110	(Deputy Vice Chair)
Anu Mullikin Auburn, NH	(Secretary)
Edward Dudley Nashua, NH	(Treasurer)
Thomas E. Blonski Brentwood, NH	(President and CEO)
Kevin Barrett Holderness, NH	
Sr. Paula Marie Buley Nashua, NH	
Jamie Coughlin Hanover, NH	
Dr. Michael Gilbert Concord, NH	
Robert Gossett Seabrook, NH	
Brian Grip Nashua, NH	
Deacon Rick Hilton Wolfeboro, NH	
Rev. Agapit Jean Dover, NH	
Russ Ouellette Bedford, NH	
Patricia Schuster Fitzwilliam, NH 03447	
Maria Ryan Manchester, NH 03104	

Key Personnel and Current Salaries

Basra Mohamed
Lead Attorney Advocate for VOCA
Annual Salary: \$55,500

Rose Lamerand
Bilingual Paralegal
Annual Salary: \$42,800

Kim George, Managing Attorney
Managing Attorney, Immigration Legal Services
\$83,188

Cathy Chesley,
Program Director, Immigration Legal Services
\$87,200

New Hire/VOCA Advocate
Anticipated Salary \$54,000

Cathy Cheslev Ed.D., J.D.

Contoocook, NH

EDUCATION:

Harvard University—Cambridge, MA

Ed.D., Administration, Planning and Social Policy, 1995

M. Ed, 1991

Doctoral dissertation: comparative compliance of New Hampshire and Vermont with federal education laws relative to juveniles within State custody.

University of New Hampshire School of Law—Concord, NH

J.D., May 1987

Participated in collaborative law review; Teaching assistant to law school Dean.

University of Delaware—Newark, DE

M. Ed., December 1980

University of Connecticut—Storrs, CT

B.A., English, May 1975

Concentration in American Literature and Writing; graduated cum laude; certified in Secondary Education

CURRENT EXPERIENCE:

Director, Immigration and Refugee Services-New Hampshire Catholic Charities, June 2008-present

Direct statewide family-based immigration legal services to low-income and indigent clients. Develop and oversee annual budget of approximately \$1,200,000; oversee legal staff of 7 in three office locations; present testimony at NH Legislative hearings; work closely with development staff to procure large federal and smaller grants from private funders; develop programs serving immigrant victims of domestic violence; convene training sessions with federal, state and local law enforcement agencies, NH Coalition Against Domestic Violence, NH Legal Services and NH Bar Association; collaborate with nonprofit organizations, municipal and state agencies and funders in planning/convening state and regional symposia on improving immigrant integration; participate in statewide initiatives and networks, including the New Hampshire Health Equity Partnership, One Greater Nashua, and Manchester Integration Initiative.

PRIOR WORK IN NON-PROFIT ADMINISTRATION

Founder, Head of School-Hopkinton Independent School, 1988-2008

Directed all fiscal and programmatic aspects of independent day school, non-profit, 501(c) (3) organization, serving 120 children ages 3-15; worked with board, parents, faculty and other stakeholders in strategic planning; spearheaded conservation of two outstanding natural areas for educational purposes.

EXPERIENCE IN HIGHER EDUCATION

Liaison for Community Based Research, Southern New Hampshire University, Manchester NH - 2011-present

Collaborate with SNHU administration, faculty, students and community partners in developing and implementing specific of community-based research projects.

Adjunct Professor, 2003-present

University of New Hampshire School of Law, Concord, NH: Direct Immigration Law Clinic, 2011-present.

University of New Hampshire, Manchester, NH: *Law and Society* and *International Human Rights*, 2009-2011.

Colby Sawyer College, New London, NH: *Race, Ethnicity and Gender in the United States*, 2005.

Lesley University, Cambridge, MA: Graduate courses in *Social Science Inquiry*, 2003-2004.

Law Clerk- University System of New Hampshire 1985-1987

OTHER LEGAL EXPERIENCE:

- Coordinator, James O. v Marston Consent Decree-New Hampshire Department of Education, 1991-1994 (Case involved protection of educational rights of children in State custody).
- Guardian ad Litem, 1992-2008 (Represented children in special cases assigned by the State).
- Grant Coordinator, New Hampshire Commission on Human Rights, 1991
- Law Clerk, New Hampshire Supreme Court, 1987-1988

PRESENTATIONS:

- Manchester, NH-Diversity Workforce Coalition Annual Meeting: "Immigrants and Entrepreneurship in the United States." March 2014
- UNH-Manchester, New Hampshire- Symposium: Immigration on the Horizon; "Comprehensive Immigration Reform and Current Trends in Immigration." April 2013
- St. Anselm College, Institute of Politics, Manchester, New Hampshire-NH Immigrant Integration Conference: Weaving Cultures, Building Communities. "Calling New Hampshire Home: Immigrant Integration in the Granite State." April 2012
- Portsmouth New Hampshire-Global Conference on Ending Domestic and Sexual Violence: Innovations in Practice and Research Conference; "Regional Programs on Violence Against Women (panelist)." November 2011
- Manchester New Hampshire-Casey Foundation Family Services' Conference on Diversity: "Immigrant Integration in New Hampshire." September 2011

PUBLISHED ARTICLES and PAPERS:

Chesley, Cathy. *Calling New Hampshire Home: Immigrant Integration in the Granite State*, New Hampshire Catholic Charities, May 2011.

A qualitative study on the experiences and perceptions of immigrants as they integrate into mainstream culture; paper provided policy recommendations for State, municipalities and non-profit agencies.

Chesley, Cathy. *The Adequacy of Education Services to Incarcerated Youth with Disabilities: A Study of Two States*. Harvard University, June 1995.

Dissertation identified factors impacting both legal and educational adequacy of programs for incarcerated youth in two states, New Hampshire and Vermont. Research provided policy recommendations for implementing programs that are educationally sound and compliant with state and federal laws.

Chesley, Cathy. *I Am an American*. New Hampshire Premier, November 1991.

Article highlighted the experience of immigrants and refugees in New Hampshire, focusing on positive aspects of diversity in the work place and aimed at the growing trend of xenophobia in New Hampshire.

Saunders, Arpair, Hankin-Burke, Susan and Chesley, Cathy. *In the Best Interest of the Child*. New Hampshire Bar Journal, July/August 1987.

Collaborative research on New Hampshire Supreme Court decisions in child custody cases

Chesley, Cathy. *The Appalachian Mountain Hut Crew*. New Hampshire Profiles, June 1983. Article on the history of the Appalachian Mountain Club's hut operation in the White Mountains.

Chesley, Cathy. *Through a Window on the Strand*. Delaware Today, December 1980.

A personal memoir of living in a restored colonial village, Old New Castle, Delaware.

PROFESSIONAL AND CIVIC ENGAGEMENT:

Current Member: New Hampshire Bar Association, New Hampshire Writers' Project

Past Member: Merrimack County Cooperative Extension Service Advisory Committee, NH Writer's Project, NH Non-Public School Advisory Committee, Contoocook Riverway Association

Volunteer and Fundraiser: Cross Roads Springs Institute, Hamisi, Western Kenya, a boarding school serving approximately 400 children orphaned by HIV/Aids

Associate: Leadership New Hampshire, 1997-1998 Participated in year-long, statewide program on leadership and governance.

KIMBERLY GEORGE

Sterling, Massachusetts

Profile *Twenty-one years of Immigration Law experience, focusing on family-based immigration, political asylum, religious workers, victims of domestic violence, removal proceedings, naturalization and citizenship.*

Experience

NEW HAMPSHIRE CATHOLIC CHARITIES INC., Immigration and Refugee Services Department, Windham, NH (1996 – Present)

Managing Attorney

Provide legal services to indigent and low-income foreign nationals.

- Conduct intake, oversee case selection, and distribute cases amongst staff members
- Expand the Agency's client base while improving its quality of representation.
- Full case management for highly selective areas of Immigration Law: special immigrant juveniles, battered immigrants, religious workers, family-based immigration, political asylum, removal proceedings, special adjustment acts, naturalization, citizenship, and others.
- Train and supervise staff attorneys, accredited representatives, paralegals, and law student interns.
- Appear before the U.S. Citizenship and Immigration Services and Immigration Court.

CATHOLIC CHARITIES OF BOSTON, Somerville, MA

Volunteer Attorney (1996)

Legal Intern (1995)

Conducted legal research and assisted in the preparation of Haitian asylum claims. Interviewed clients and assisted attorneys in non-related immigration matters.

WILLIAM FELDHACKER, ESQ., Poipu, HI (1994)

Law Clerk

Conducted legal research and wrote memoranda of law for a criminal defense attorney.

ARESTY INTERNATIONAL LAW OFFICES, Boston, MA (1993 – 1994)

Law Clerk

Prepared client correspondence, maintained corporate records and implemented new filing system.

Education

J.D., Suffolk University Law School, Boston, MA

- Elected to *Phi Delta Phi* International Legal Fraternity
- Honorable Mention Brief, 1st Year Moot Court Section Competition
- International Law Club

B.A. with Distinction (equivalent of *magna cum laude*), Political Science
Purdue University, West Lafayette, IN

- Member, *Phi Beta Kappa*, *Alpha Lambda Delta* Honor Society, *Phi Kappa Phi* Honor Society, Golden Key Honor Society, Society of Distinguished Collegiate Americans, *Omicron Delta Kappa* Leadership Honor Society, Order of *Omega*
- Selected to attend the Congressional Youth Leadership Conference
- Finalist, Political Science Outstanding Senior Award

Recognition

Who's Who in America (2005 Edition)

Who's Who in the World (2005 Edition)

Who's Who in American Law (2003-2004 and 2005-2006 Editions)

America's Registry of Outstanding Professionals (2003-2004 Edition)

Admissions

Admitted to practice, Massachusetts, Hawaii

U.S. District Court for the District of Massachusetts

U.S. District Court for the District of Hawaii

Associations

American Bar Association, American Immigration Lawyers Association, Hawaii State Bar Association, New Hampshire Catholic Lawyers Guild

Presentations

Community Presentations on Immigration Law, throughout New Hampshire

Basra S. Mohamed, Esq.
Manchester, NH

EDUCATION **University of New Hampshire School of Law, Concord, NH**
J.D. Candidate, May 2015
Member in good standing of the New Jersey Bar
Pending membership for New York Bar

Middle Tennessee State University, Murfreesboro, TN
B.S. Political Science and Philosophy May 2011

EXPERIENCE

NH Catholic Charities, Manchester & Nashua, NH
04/15/2016 – Present

Immigration Attorney –Advocates for undocumented immigrants who are also victims of crime, represents victims to obtain immigration relief in the areas of VAWA, U visa, T visa, removal of conditions, work authorization, naturalization, adjustment of status, and petitions for immigrant relatives abroad.

UNH Law Admission Department, Concord, NH
09/2015- 11/2015

Recruiter - Represent UNH Law across the country at law fairs/forum, speak with prospective students and pre-law advisors as well as career service advisors; gather information from contacts and complete detailed recruitment reports detailing efforts after each event; data entry; reach out and follow up with prospects met as well as those assigned by the admissions office.

Executive Office of Immigration Review- Immigration Court, Boston, MA
01/2015- 05/2015

Judicial clerk - Researched immigration law issues, drafted decisions, memos, briefs and motions for judges.

Advanced Immigration Law Clinic, Concord, NH
08/2014- 12/2014

Student intern - Worked with indigent immigrant clients with criminal violations and immigration issues; interviewed and counseled clients; researched issues, drafted documents to Immigration Court, USCIS and NVC.

UFCW Local 1776, Plymouth-Meeting, PA
05/2014- 08/2014

Law Clerk - Researched labor disputes and drafted memos for arbitration hearings. Interviewed aggrieved union members and addressed their discharge and disciplinary disputes in preparation for arbitration hearings.

New Hampshire Supreme Court Attorney Discipline Office, Concord, NH
01/2014- 05/2014

Law Clerk - Reviewed grievances filed against attorneys, researched professional responsibility issues, prepared investigation reports, formal charges, and drafted memos.

Consumer and Commercial Law Clinic, Concord, NH

01/2014- 05/2014

Rule 36 Student Attorney - Assisted indigent clients with consumer related issues such as auto fraud, foreclosure, and unfair sales practices; drafted pleadings and motions to NH federal district and superior courts.

Immigration Clinic, Concord, NH

08/2013- 12/2013

Intern - Assisted indigent immigrant clients with criminal violations and immigration issues including cancellation of removal, asylum issues, deferred action for childhood arrivals, and U nonimmigrant status/U visa petitions. Interviewed and counseled clients; researched issues, drafted documents to Immigration Court and USCIS; conducted weekly case summaries.

New Hampshire Catholic Charities, Nashua, NH

05/2013- 08/2013

Law Clerk - Researched and drafted memos, letters and applications to the USCIS, BIA, and Immigration Court. Worked on cancellation of removal cases, withholding of removal, prosecutorial discretion, and waivers for terrorism related inadmissibility grounds, and unlawful presence waivers.

VOLUNTEER ACTIVITIES

Volunteer board member of New American Africans, Concord, NH.

LANGUAGES/INTERESTS

Fluent in Somali; enjoy hiking, fencing, and kayaking.

Rose Lamerand

Nashua, NH

Objective: To obtain a position that enables me to use the Administrative experience background along with strong bilingual, organizational, and interpersonal skills in a professional work environment

Summary of Strengths and Qualifications:

Legal Interpretation Certified (Spanish/English)

Notary Public in NH (Exp. 4-2021)

Ability to preserve a high level of confidential information according to policies & procedures

DOT Regulations knowledge

Professional and business oriented skills, inside sales, project support at all levels of management

Organization leadership and adept at learning new skills to improve and desire developing and face new opportunities and demonstrate problem solving skills and prioritize to meet workloads required

Computer Skills and Foreign Languages:

Microsoft Office, UPS, Federal Express, Payroll software, Apricot, Access

Read, write and speak fluent English and Spanish-Strong verbal and written communication skills.

Experience:

Bilingual Immigration Paralegal: NH Catholic Charities, Nashua, NH Nov. 2016 to Present

Provide information, referral and advocacy services to families and individuals in accordance with established policies and procedures through intake screening.

Conduct legal research.

Translate and Interpret documents for Spanish speaking clients.

Update client information into LawLogix.

Maintain client files.

Provide assistance for various applications, petitions, and other paperwork as required.

Prepare government and client correspondence.

Administrative Assistant: NH Catholic Charities, Nashua, NH Oct. 2016 to Nov. 2017

Perform various administrative and support office activities overall to include, greeting and receiving incoming clients for counseling, legal and financial assistance.

Prepare billing and deposits for accounts payable and receivable in the financial division and maintain monthly financial reports for Human Resources Dept.

Manage office supply inventories and other duties as requested, collect co-pay and fees as required.

Coordinate and distribute correspondences, reports and memos internally.

Update various spreadsheets & documentation and other general administrative duties and tasks.

Receptionist/Office Assistant: Winer & Bennett, LLP, Nashua, NH **2011 - 2016**

Served as an interpreter for Spanish speaking clients during attorney/client meetings.

Arranged and coordinated attorney daily and weekly schedule as necessary.

Maintained and managed main office common areas and handled visitors & screened incoming calls.

Assisted attorneys and legal secretaries with typing, faxing, scanning, filing, proof reading and other work pursuant to attorney instructions.

Administrative Manager: NH Legal Assistance, Nashua, NH **2002 - 2011**

Served as an interpreter and translated all legal documents and letters for Spanish speaking clients.

Maintained schedule for callers & walk-in clients through intake process.

Assisted attorneys with typing, faxing, scanning, filing, proof reading and other work pursuant to attorney instructions as needed. Trained support staff, new hires and others with current office policies and procedures.

Distributed meeting minutes to staff on a regular basis and other additional tasks.

Safety Administrative: BFI, Tyngsboro, MA **2000 - 2002**

Served as an interpreter and translated memos, documents, policies and procedures for Spanish speaking employees.

Prepared and evaluated all driver qualification files for DOT regulations to include physicals, alcohol and drug testing as required.

Overall managed time sheets for drivers and laborers and monitored light duty assignments.

Coordinated temporary workers to assist driver on route as required.

Prepared quarterly, semi-annual and annual MVR's Facility permits, Cert of Insurance, Liability Insurance, vendor contracts and upkeep of additional company policies.

Maintained records required by the Safety Department DOT and other agencies.

Office Manager: Tandem Staffing, Lowell, MA **1995 - 2000**

Managed a fast pace multi shift office by wearing many hats.

Hired, supervised, trained and manage core staff and newly hired employees.

Recruit qualified applicants for job placement.

Overall, responsible to resolve accounting matters to include accounts payable, accounts receivable, and HR Dept.

Education:

Northern Essex Community College - (GED) 1992

Dynamic Systems Solutions, NH (Word, Excel and PowerPoint Certification) 2000

Southern NH Area Health Education Center (Legal Interpretation Certification) 2005

References available upon request

EEOP Reporting

I, Thomas Blonski [responsible official], certify that Catholic Charities New Hampshire [recipient] has completed the EEO reporting tool certification form at: https://ojp.gov/about/ocr/faq_eop.htm on 4/3/2018 [Date]

I further certify that: Catholic Charities New Hampshire [recipient] will comply with applicable federal civil rights laws that prohibit discrimination in employment and in the delivery of services.

Signature: Thomas Blonski

Date: 4/3/2018

URL for Guidestar.org where Catholic Charities New Hampshire's 990 can be located.

<https://www.guidestar.org/Articles.aspx?path=/rxa/news/articles/2005/accessing-forms-990.aspx>

Form **8879-EO**

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2016, or fiscal year beginning APR 1, 2016, and ending MAR 31, 2017

2016

Department of the Treasury
Internal Revenue Service

▶ Do not send to the IRS. Keep for your records.

▶ Information about Form 8879-EO and its instructions is at www.irs.gov/form8879eo.

Name of exempt organization

Employer identification number

NEW HAMPSHIRE CATHOLIC CHARITIES

02-0222163

Name and title of officer

**THOMAS BLONSKI
PRESIDENT/CEO**

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than 1 line in Part I.

1a Form 990 check here	▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	<u>81,312,791.</u>
2a Form 990-EZ check here	▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	_____
3a Form 1120-POL check here	▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	_____
4a Form 990-PF check here	▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	_____
5a Form 8868 check here	▶ <input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5b	_____

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2016 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize HOWE, RILEY & HOWE, PLLC to enter my PIN 02040
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the organization's tax year 2016 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2016 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature _____ Date _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

02044066077
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2016 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature _____ Date _____

**ERO Must Retain This Form - See Instructions
Do Not Submit This Form To the IRS Unless Requested To Do So**

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2016

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.
Information about Form 990 and its instructions is at www.irs.gov/form990.

Open to Public Inspection

A For the 2016 calendar year, or tax year beginning **APR 1, 2016** and ending **MAR 31, 2017**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization NEW HAMPSHIRE CATHOLIC CHARITIES		D Employer identification number 02-0222163
	Doing business as		E Telephone number 603-669-3030
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 83,618,303.
	215 MYRTLE STREET		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	City or town, state or province, country, and ZIP or foreign postal code MANCHESTER, NH 03104		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No
F Name and address of principal officer: THOMAS BLONSKI SAME AS C ABOVE		H(c) Group exemption number 0928	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: WWW.NH-CC.ORG			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			L Year of formation: 1945
M State of legal domicile: NH			

Part I Summary			
1 Briefly describe the organization's mission or most significant activities: GROUNDING IN THE LIFE AND MINISTRY OF JESUS CHRIST, NEW HAMPSHIRE CATHOLIC CHARITIES RESPONDS			
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
Activities & Governance	3 Number of voting members of the governing body (Part VI, line 1a)	3	16
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	15
	5 Total number of individuals employed in calendar year 2016 (Part V, line 2a)	5	1427
	6 Total number of volunteers (estimate if necessary)	6	1603
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	7b Net unrelated business taxable income from Form 990-T, line 34	7b	0.
	Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 30,029,632.
9 Program service revenue (Part VIII, line 2g)		51,544,557.	49,520,262.
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		905,426.	725,449.
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		-5,158.	34,178.
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		82,474,457.	81,312,791.
Expenses		13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	268,583.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	35,509,119.	36,110,810.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25)	2,057,167.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	43,380,858.	45,151,304.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	79,158,560.	81,436,829.	
19 Revenue less expenses. Subtract line 18 from line 12	3,315,897.	-124,038.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 90,509,458.	End of Year 93,752,578.
	21 Total liabilities (Part X, line 26)	20,430,071.	20,600,299.
	22 Net assets or fund balances. Subtract line 21 from line 20	70,079,387.	73,152,279.

Part II Signature Block			
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
Sign Here	Signature of officer	Date	
	THOMAS BLONSKI, PRESIDENT/CEO Type or print name and title		
Paid Preparer Use Only	Print/Type preparer's name DOREEN L. MCNEILL	Preparer's signature <i>[Signature]</i>	Date 11/15/17
	Firm's name HOWE, RILEY & HOWE, PLLC	Firm's EIN 20-3985821	Check if self-employed <input type="checkbox"/> PTIN P00629648
Firm's address 43 CONSTITUTION DRIVE, SUITE 100 BEDFORD, NH 03110		Phone no. 603-627-3838	

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: GROUNDED IN THE LIFE AND MINISTRY OF JESUS CHRIST, NEW HAMPSHIRE CATHOLIC CHARITIES RESPONDS TO THOSE IN NEED WITH PROGRAMS THAT HEAL, COMFORT, AND EMPOWER

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 47,896,001. including grants of \$) (Revenue \$ 48,127,550.) ELDERLY CARE: NURSING HOMES & RESIDENTIAL COMMUNITIES: OUR SEVEN HEALTHCARE FACILITIES, PEPPERED THROUGHOUT THE STATE, PROVIDE RESIDENT-CENTERED NURSING AND REHABILITATIVE CARE FOR THE ELDERLY. OUR ASSISTED LIVING CENTER AND FOUR INDEPENDENT LIVING CENTERS ENABLE THE ELDERLY TO SUCCESSFULLY LIVE ON THEIR OWN, YET WITH THE CARING OVERSIGHT FROM STAFF TO ENSURE THEY ARE MAINTAINING AND LIVING A HEALTHY AND VITAL LIFE.

4b (Code:) (Expenses \$ 23,576,139. including grants of \$ 30,430.) (Revenue \$ 702,377.) FOOD BANK: THE NEW HAMPSHIRE FOOD BANK, A PROGRAM OF NH CATHOLIC CHARITIES, DISTRIBUTES IN EXCESS OF 11 MILLION POUNDS OF FOOD ANNUALLY TO REGISTERED AGENCIES THROUGHOUT THE STATE. THESE AGENCIES INCLUDE: FOOD PANTRIES, SOUP KITCHENS, ELDERLY MEAL SITES, CHILDREN'S PROGRAMS AND HOMELESS/EMERGENCY SHELTERS. IN ADDITION TO FOOD DISTRIBUTION, THE FOOD BANK ALSO OPERATES THE RECIPE FOR SUCCESS PROGRAMS THAT ARE DESIGNED TO HELP INDIVIDUALS BREAK THE CYCLE OF POVERTY. THE CULINARY TRAINING PROGRAM TEACHES NECESSARY SKILLS FOR THE UNEMPLOYED, UNDEREMPLOYED OR "RE-ENTRY" INDIVIDUALS TO ENTER THE FOOD SERVICE AND HOSPITALITY INDUSTRY. THE COOKING MATTERS PROGRAM, A PROGRAM OF SHARE OUR STRENGTH, OFFERS A VARIETY OF CLASSES TO LOW INCOME INDIVIDUALS TEACHING NUTRITION, BUDGETING, AND MEAL PREPARATION TECHNIQUES. (CONT.)

4c (Code:) (Expenses \$ 1,003,706. including grants of \$ 74,591.) (Revenue \$ 12,150.) PARISH AND COMMUNITY SERVICES: THIS IS A COMMUNITY OUTREACH PROGRAM THAT ADDRESSES EMERGING SOCIAL SERVICE NEEDS IN RESPECTIVE COMMUNITIES AROUND THE STATE. OUR STAFF WORK WITH INDIVIDUALS AND FAMILIES SEEKING ASSISTANCE AND ALSO COLLABORATE WITH OTHER FAITH-BASED AND SOCIAL SERVICE ORGANIZATIONS TO ESTABLISH GRASS ROOT INITIATIVES TO ADDRESS AND COMBAT SOCIAL ILLS FACING THE POOR AND VULNERABLE AROUND NEW HAMPSHIRE.

4d Other program services (Describe in Schedule O) (Expenses \$ 3,182,066. including grants of \$ 69,694.) (Revenue \$ 678,185.)

4e Total program service expenses 75,657,912.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	X	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	X	
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	X	
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	X	
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No", go to line 25a	X	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		X
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		X
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		X
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	
Note. All Form 990 filers are required to complete Schedule O		

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1a	120		
1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2a	1427		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note.</i> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
7h			
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		X
8			
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		X
9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		X
9b			
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12		
10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
10b			
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders		
11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? <i>Note.</i> See the instructions for additional information the organization must report on Schedule O.		
13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
13b			
c	Enter the amount of reserves on hand		
13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14a			
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
14b			

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

	1a	1b	2	3	4	5	6	7a	7b	8a	8b	9	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	16													
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.														
b Enter the number of voting members included in line 1a, above, who are independent		15												
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?														X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?														X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?														X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?														X
6 Did the organization have members or stockholders?							X							
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?								X						
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?									X					
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:														
a The governing body?										X				
b Each committee with authority to act on behalf of the governing body?										X				
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O														X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	10a	10b	11a	12a	12b	12c	13	14	15a	15b	16a	16b	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		X												
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?														
10b		X												
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?			X											
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.														
11a			X											
12a Did the organization have a written conflict of interest policy? If "No," go to line 13				X										
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?					X									
12a				X										
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done						X								
12b				X										
12c						X								
13 Did the organization have a written whistleblower policy?							X							
14 Did the organization have a written document retention and destruction policy?								X						
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?														
a The organization's CEO, Executive Director, or top management official									X					
b Other officers or key employees of the organization										X				
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).														
15a									X					
15b										X				
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?														X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?														
16a														X
16b														

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed **NONE**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records: **DAVID HILDENBRAND - 603-669-3030**
215 MYRTLE STREET, MANCHESTER, NH 03104

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MOST REV. PETER A. LIBASCI CHAIR	0.00	X						0.	0.	0.
(2) MOST REV. FRANCIS J. CHRISTIAN, VICAR GENERAL	0.00	X						0.	0.	0.
(3) THOMAS E. BLONSKI PRESIDENT AND CEO	40.00	X		X				227,371.	0.	22,878.
(4) VERY REV. AGAPIT H. JEAN, JR. TRUSTEE	0.00	X						0.	0.	0.
(5) DR. MICHAEL GILBERT TRUSTEE	0.00	X						0.	0.	0.
(6) SCOTT COLBY TREASURER	0.00	X						0.	0.	0.
(7) BRIAN GRIP TRUSTEE	0.00	X						0.	0.	0.
(8) SR. PAULA MARIE BULEY SECRETARY	0.00	X						0.	0.	0.
(9) RICHARD M. BUNKER TRUSTEE	0.00	X						0.	0.	0.
(10) JOSEPH RACZKA TRUSTEE	0.00	X						0.	0.	0.
(11) JAMIE COUGHLIN TRUSTEE	0.00	X						0.	0.	0.
(12) EDWARD L. DUDLEY, III DEPUTY VICE CHAIR	0.00	X						0.	0.	0.
(13) TODD FAHEY VICE CHAIR	0.00	X						0.	0.	0.
(14) MSGR. ANTHONY FRONTIERO TRUSTEE	0.00	X						0.	0.	0.
(15) ROBERT GOSSETT TRUSTEE	16.15	X						25,114.	0.	0.
(16) PATRICIA SCHUSTER TRUSTEE	0.00	X						0.	0.	0.
(17) CLAUDETTE MAHAR TRUSTEE	0.00	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) KEVIN BARRETT TRUSTEE	0.00	X					0.	0.	0.	
(19) ANU MULLIKIN TRUSTEE	0.00	X					0.	0.	0.	
(20) DOMINIQUE RUST VICE PRESIDENT / COO	40.00			X			130,191.	0.	19,262.	
(21) MICHAEL LEHRMAN VP - HEALTHCARE SERVICES	40.00			X			179,590.	0.	6,082.	
(22) JOANNE HOLLEN CFO	40.00			X			143,155.	0.	12,995.	
(23) LISA MERRILL-BURZAK VP OF DEVELOPMENT	40.00			X			114,417.	0.	4,799.	
(24) DAVID TWITCHELL VP - HUMAN RESOURCES	40.00			X			121,757.	0.	16,100.	
(25) MICHAEL TAKESIAN AVP OF HEALTH CARE SERVICES	40.00			X			155,779.	0.	16,640.	
(26) JOSEPH BOHUNICKY ADMINISTRATOR, MOUNT CARME	40.00					X	118,086.	0.	12,630.	
1b Sub-total							1,215,460.	0.	111,386.	
c Total from continuation sheets to Part VII, Section A							456,113.	0.	34,852.	
d Total (add lines 1b and 1c)							1,671,573.	0.	146,238.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **12**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	5	X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
GENESIS REHABILITATION, P.O. BOX 7247-6524, PHILADELPHIA, PA 19170-6524	REHABILITATION SERVICES	4,005,193.
SYSCO BOSTON, LLC 99 SPRING STREET, PLYMPTON, MA 02367	FOOD DISTRIBUTOR	1,028,772.
PHARMERICA 38 LOCKE RD, CONCORD, NH 03301	PHARMACY SERVICES	998,551.
MCKESSON MEDICAL-SURGICAL 14 N WENTWORTH AVE, LONDONDERRY, NH 03053	MEDICAL SUPPLY DISTRIBUTORS	759,194.
HAMPSTEAD NURSING, 10 BRICKETTS MILL ROAD #2, HAMPSTEAD, NH 03841	STAFFING AGENCY	566,794.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **36**

SEE PART VII, SECTION A CONTINUATION SHEETS

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	659,330.				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	30,373,572.				
	g Noncash contributions included in lines 1a-1f: \$		19,549,518.				
	h Total. Add lines 1a-1f		31,032,902.				
Program Service Revenue	2 a ELDERLY CARE	Business Code 623000	48,127,550.	48,127,550.			
	b FOOD BANK FEES	624200	702,377.	702,377.			
	c CLINICAL AND MENTAL HEALTH COUNSEL	624100	120,917.	120,917.			
	d IMMIGRATION SERVICES	900099	50,995.	50,995.			
	e PARISH AND COMMUNITY SERVICES	900099	12,150.	12,150.			
	f All other program service revenue	900099	506,273.	506,273.			
	g Total. Add lines 2a-2f		49,520,262.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		590,004.			590,004.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real	(ii) Personal				
		b Less: rental expenses					
		c Rental income or (loss)					
		d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		b Less: cost or other basis and sales expenses					
		c Gain or (loss)					
		d Net gain or (loss)			135,445.	135,445.	
	8 a Gross income from fundraising events (not including \$ 659,330. of contributions reported on line 1c). See Part IV, line 18	a	158,932.				
b Less: direct expenses		b	124,754.				
c Net income or (loss) from fundraising events				34,178.		34,178.	
9 a Gross income from gaming activities. See Part IV, line 19	a						
	b Less: direct expenses	b					
	c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	a						
	b Less: cost of goods sold	b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
11 a							
b							
c							
d All other revenue							
e Total. Add lines 11a-11d							
12 Total revenue. See instructions.			81,312,791.	49,655,707.	0.	624,182.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	68,849.	68,849.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	105,866.	105,866.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,046,125.	35,425.	796,236.	214,464.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	27,553,517.	24,897,115.	1,942,539.	713,863.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	649,080.	600,682.	35,045.	13,353.
9 Other employee benefits	4,821,888.	4,324,397.	369,757.	127,734.
10 Payroll taxes	2,040,200.	1,798,999.	178,786.	62,415.
11 Fees for services (non-employees):				
a Management				
b Legal	72,237.	53,217.	18,662.	358.
c Accounting	353,956.	257,434.	96,522.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	178,677.	64,885.	81,892.	31,900.
12 Advertising and promotion	439,633.	383,948.	42,575.	13,110.
13 Office expenses	2,309,639.	2,031,206.	79,790.	198,643.
14 Information technology	541,975.	386,392.	109,574.	46,009.
15 Royalties				
16 Occupancy	2,268,800.	2,260,384.	8,416.	
17 Travel	173,454.	133,761.	34,906.	4,787.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	126,244.	55,220.	60,393.	10,631.
20 Interest	464,359.	443,559.	20,800.	
21 Payments to affiliates	104,900.		104,900.	
22 Depreciation, depletion, and amortization	2,292,055.	2,084,948.	207,107.	
23 Insurance	1,359,958.	1,260,565.	99,393.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a FOOD PURCHASES & DONATI	21,824,054.	21,822,896.	1,158.	
b PURCHASED HEALTHCARE SE	6,579,779.	6,579,779.		
c NURSING FACILITY ASSESS	2,390,847.	2,390,847.		
d HEALTHCARE SUPPLIES	1,742,999.	1,742,999.		
e All other expenses	1,927,738.	1,874,539.	-566,701.	619,900.
25 Total functional expenses. Add lines 1 through 24e	81,436,829.	75,657,912.	3,721,750.	2,057,167.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	1	
	2	Savings and temporary cash investments	14,077,743.	2 13,438,544.
	3	Pledges and grants receivable, net	125,185.	3 78,722.
	4	Accounts receivable, net	7,684,100.	4 6,618,913.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6
	7	Notes and loans receivable, net		7
	8	Inventories for sale or use	521,325.	8 518,243.
	9	Prepaid expenses and deferred charges	232,254.	9 274,767.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 61,170,648.	
	b	Less: accumulated depreciation	10b 34,502,919.	10c 26,667,729.
	11	Investments - publicly traded securities	16,871,695.	11 18,262,209.
	12	Investments - other securities. See Part IV, line 11	14,871,426.	12 17,359,812.
	13	Investments - program-related. See Part IV, line 11		13
	14	Intangible assets		14
	15	Other assets. See Part IV, line 11	10,527,779.	15 10,533,639.
16	Total assets. Add lines 1 through 15 (must equal line 34)	90,509,458.	16 93,752,578.	
Liabilities	17	Accounts payable and accrued expenses	4,867,240.	17 5,464,250.
	18	Grants payable		18
	19	Deferred revenue	96,032.	19 47,577.
	20	Tax-exempt bond liabilities	15,097,418.	20 14,760,535.
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	369,381.	21 327,937.
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22
	23	Secured mortgages and notes payable to unrelated third parties		23
	24	Unsecured notes and loans payable to unrelated third parties		24
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25
	26	Total liabilities. Add lines 17 through 25	20,430,071.	26 20,600,299.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27	Unrestricted net assets	63,241,426.	27 64,582,597.
	28	Temporarily restricted net assets	4,848,307.	28 6,518,028.
	29	Permanently restricted net assets	1,989,654.	29 2,051,654.
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds		30
	31	Paid-in or capital surplus, or land, building, or equipment fund		31
	32	Retained earnings, endowment, accumulated income, or other funds		32
33	Total net assets or fund balances	70,079,387.	33 73,152,279.	
34	Total liabilities and net assets/fund balances	90,509,458.	34 93,752,578.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	81,312,791.
2	Total expenses (must equal Part IX, column (A), line 25)	2	81,436,829.
3	Revenue less expenses. Subtract line 2 from line 1	3	-124,038.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	70,079,387.
5	Net unrealized gains (losses) on investments	5	3,196,930.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	73,152,279.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits _____		

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	21899316.	22941369.	28053258.	30029632.	31032902.	133956477
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	21899316.	22941369.	28053258.	30029632.	31032902.	133956477
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						133956477

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
7 Amounts from line 4	21899316.	22941369.	28053258.	30029632.	31032902.	133956477
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	557,381.	486,899.	632,269.	646,035.	590,004.	2912588.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						136869065
12 Gross receipts from related activities, etc. (see instructions)					12	235,718,860.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f))	14	97.87	%
15 Public support percentage from 2015 Schedule A, Part II, line 14	15	97.75	%
16a 33 1/3% support test - 2016. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>		
b 33 1/3% support test - 2015. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2016. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2015. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

15 Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2015 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2015 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2016. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2015. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations *(continued)*

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year <i>(see instructions)</i> .		
a <input type="checkbox"/> The organization satisfied the Activities Test. <i>Complete line 2 below.</i>		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i>		
c <input type="checkbox"/> The organization supported a governmental entity. <i>Describe in Part VI how you supported a government entity (see instructions).</i>		
2 Activities Test. <i>Answer (a) and (b) below.</i>	Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. <i>Answer (a) and (b) below.</i>		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI.) See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	
9 Distributable amount for 2016 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2016	(iii) Distributable Amount for 2016
1 Distributable amount for 2016 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2016 (reasonable cause required- explain in Part VI). See instructions			
3 Excess distributions carryover, if any, to 2016:			
a			
b			
c From 2013			
d From 2014			
e From 2015			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2016 distributable amount			
i Carryover from 2011 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2016 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2016 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2016, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions			
6 Remaining underdistributions for 2016. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions			
7 Excess distributions carryover to 2017. Add lines 3j and 4c			
8 Breakdown of line 7:			
a			
b Excess from 2013			
c Excess from 2014			
d Excess from 2015			
e Excess from 2016			

Schedule of Contributors

OMB No. 1545-0047

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and
its instructions is at www.irs.gov/form990.

2016

Name of the organization

Employer identification number

NEW HAMPSHIRE CATHOLIC CHARITIES

02-0222163

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2016)

Name of organization NEW HAMPSHIRE CATHOLIC CHARITIES	Employer identification number 02-0222163
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Part I Contributors (See instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	ANONYMOUS 	\$ 1,000,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	 	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	 	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	 	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	 	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	 	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	 	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization NEW HAMPSHIRE CATHOLIC CHARITIES	Employer identification number 02-0222163
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Part II Noncash Property (See instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

Name of organization NEW HAMPSHIRE CATHOLIC CHARITIES	Employer identification number 02-0222163
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Open to Public Inspection

Name of the organization

NEW HAMPSHIRE CATHOLIC CHARITIES

Employer identification number

02-0222163

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include Total number at end of year, Aggregate value of contributions, grants, and total value at end of year. Includes Yes/No checkboxes for donor information.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Form with multiple sections: Purpose(s) of conservation easements, Total number of easements, Acreage restricted, Number of easements on historic structures, Number of easements modified, Number of states, Monitoring policy, Staff and volunteer hours, Expenses incurred, and Reporting requirements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Form with sections: 1a) If organization elected not to report works of art, historical treasures, etc.; 1b) If organization elected to report, provide amounts for revenue and assets; 2) If organization received or held works of art, etc., provide amounts for revenue and assets.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	2,050,939.	1,944,164.	1,963,283.	1,838,811.	1,763,501.
b Contributions	62,000.	292,740.			
c Net investment earnings, gains, and losses	216,077.	-52,454.	121,317.	261,497.	208,349.
d Grants or scholarships					
e Other expenditures for facilities and programs	140,144.	133,511.	140,436.	137,025.	133,039.
f Administrative expenses					
g End of year balance	2,188,872.	2,050,939.	1,944,164.	1,963,283.	1,838,811.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment %
 - b Permanent endowment 94.00 %
 - c Temporarily restricted endowment 6.00 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.

- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|-----------------------------|-----|----|
| (i) unrelated organizations | | X |
| (ii) related organizations | | X |
- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? 3b

- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		979,928.		979,928.
b Buildings		45,368,619.	24,148,177.	21,220,442.
c Leasehold improvements		1,250,869.	1,175,985.	74,884.
d Equipment		12,310,805.	8,408,554.	3,902,251.
e Other		1,260,427.	770,203.	490,224.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				26,667,729.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) 68323.691 SILCHESTER INTL		
(B) INV TOB FREE VAL EQ	5,145,156.	END-OF-YEAR MARKET VALUE
(C) 443186.236 SSGA RUSSELL		
(D) 3000 INDEX - CM2G	12,214,656.	END-OF-YEAR MARKET VALUE
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	17,359,812.	

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) CASH HELD IN TRUST	327,937.
(2) TEMPORARILY RESTRICTED CASH	163,330.
(3) BOND PROJECT RESERVE FUND	9,847,029.
(4) OTHER	195,343.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	10,533,639.

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	84,752,040.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments	2a	3,196,930.	
	b Donated services and use of facilities	2b	113,315.	
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d	2e	3,310,245.	
3	Subtract line 2e from line 1		3	81,441,795.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b	-129,004.	
	c Add lines 4a and 4b	4c	-129,004.	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	81,312,791.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	81,679,148.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a	113,315.	
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII.)	2d	129,004.	
	e Add lines 2a through 2d	2e	242,319.	
3	Subtract line 2e from line 1		3	81,436,829.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b	4c	0.	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	81,436,829.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART IV, LINE 1B:

ALL AMOUNTS INCLUDED ON FORM 990, PART X

PART IV, LINE 2B:

THE ORGANIZATION HOLDS PATIENT DEPOSITS, PASS-THROUGH FUNDS HELD FOR OTHERS RESTRICTED TO FOOD PURCHASES, TENANT SECURITY DEPOSITS, AND OTHER AMOUNTS HELD FOR OTHERS. THE DEPOSITS ARE NOT THE PROPERTY OF NEW HAMPSHIRE CATHOLIC CHARITIES.

PART V, LINE 4:

FUNDS ARE INTENDED TO BE USED IN A MANNER CONSISTENT WITH THE ORGANIZATION'S MISSION

Part XIII Supplemental Information (continued)

PART X, LINE 2:

THE ORGANIZATION RECOGNIZES THE TAX BENEFIT OF AN UNCERTAIN TAX POSITION ONLY IF MANAGEMENT DETERMINES THAT IT IS MORE LIKELY THAN NOT THAT THE TAX POSITION WOULD BE SUSTAINED UPON EXAMINATION BY TAXING AUTHORITIES BASED ON THE TECHNICAL MERIT OF THE POSITION. MANAGEMENT HAS DETERMINED THAT AS OF MARCH 31, 2017 AND 2016, THE ORGANIZATION DID NOT HAVE ANY UNCERTAIN TAX POSITIONS.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

LOSS ON FIXED ASSETS	-4,250.
FUNDRAISING DIRECT EXPENSES	-124,754.
TOTAL TO SCHEDULE D, PART XI, LINE 4B	-129,004.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

LOSS ON FIXED ASSETS	4,250.
FUNDRAISING DIRECT EXPENSES	124,754.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	129,004.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

	(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
	MARDI GRAS (event type)	STEEL CHEF (event type)	4 (total number)	
Revenue				
1 Gross receipts	189,814.	472,614.	155,834.	818,262.
2 Less: Contributions	139,467.	390,539.	129,324.	659,330.
3 Gross income (line 1 minus line 2)	50,347.	82,075.	26,510.	158,932.
Direct Expenses				
4 Cash prizes			2,700.	2,700.
5 Noncash prizes		150.	3,949.	4,099.
6 Rent/facility costs	595.	6,838.	17,790.	25,223.
7 Food and beverages	19,666.	6,989.	8,792.	35,447.
8 Entertainment	3,195.	1,830.	0.	5,025.
9 Other direct expenses	6,177.	31,939.	14,144.	52,260.
10 Direct expense summary. Add lines 4 through 9 in column (d)				124,754.
11 Net income summary. Subtract line 10 from line 3, column (d)				34,178.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue				
1 Gross revenue				
Direct Expenses				
2 Cash prizes				
3 Noncash prizes				
4 Rent/facility costs				
5 Other direct expenses				
6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7 Direct expense summary. Add lines 2 through 5 in column (d)				
8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No
 b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
 b If "Yes," explain: _____

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

NEW HAMPSHIRE CATHOLIC CHARITIES

Employer identification number

02-0222163

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
SAINT JOSEPH RESIDENCE, INC. 495 MAMMOTH ROAD MANCHESTER, NH 03104	02-0493087	501(C)3	68,849.	0.			GENERAL SUPPORT

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ _____

3 Enter total number of other organizations listed in the line 1 table ▶ _____

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
FUEL ASSISTANCE	107	9,511.	0.		
FOOD ASSISTANCE	729	17,417.	0.		
MEDICAL ASSISTANCE	19	1,447.	0.		
DENTAL ASSISTANCE	14	2,120.	0.		
EMERGENCY SHELTER ASSISTANCE	8	395.	0.		

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

INDIVIDUALS REQUESTING ASSISTANCE MUST FILL OUT AN ASSISTANCE APPLICATION AT THE DISTRICT OFFICE. THE APPLICATION INCLUDES INFORMATION REGARDING THE INDIVIDUAL'S INCOME, LIVING EXPENSES, AND ASSISTANCE APPLIED FOR AND/OR RECEIVED, IF ANY, FROM OTHER ORGANIZATIONS. WHEN POSSIBLE AND REASONABLE, THE ORGANIZATION WILL VERIFY THE INCOME AND THE ASSISTANCE RECEIVED AND/OR APPLIED FOR WITH OTHER ORGANIZATIONS. UPON VERIFICATION (WHEN APPLICABLE), THE APPROPRIATE AMOUNT OF ASSISTANCE IS DETERMINED. DISTRIBUTIONS OF GREATER THAN \$450 REQUIRE SENIOR MANAGER APPROVAL.

Part III Continuation of Grants and Other Assistance to Individuals in the United States (Schedule I (Form 990), Part III.)

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
RENT ASSISTANCE	108.	14,765.	0.		
FIRE ASSISTANCE	1.	41.	0.		
FLOOD ASSISTANCE	1.	242.	0.		
TRANSPORTATION ASSISTANCE	66.	2,936.	0.		
CHRISTMAS ASSISTANCE	228.	9,081.	0.		
EDUCATION ASSISTANCE	15.	292.	0.		
PERSONAL ITEMS	36.	2,784.	0.		
FUNERAL ASSISTANCE	5.	400.	0.		
EMERGENCY HOME REPAIRS	8.	921.	0.		

Part III Continuation of Grants and Other Assistance to Individuals in the United States (Schedule I (Form 990), Part III.)

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
UTILITIES	269.	26,338.	0.		
CAR REPAIR	27.	1,415.	0.		
CHILD CARE	8.	588.	0.		
STORAGE	2.	230.	0.		
HOTEL	2.	293.	0.		
DONATED KITCHEN EQUIPMENT	1.	14,650.	0.		

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Open to Public Inspection

Name of the organization

NEW HAMPSHIRE CATHOLIC CHARITIES

Employer identification number

02-0222163

Part I Questions Regarding Compensation

- 1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.
- | | |
|--|---|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input checked="" type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as, maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a Receive a severance payment or change-of-control payment?
- b Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a The organization?
- b Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a The organization?
- b Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b	X	
2	X	
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2016

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) THOMAS E. BLONSKI PRESIDENT AND CEO	(i)	227,371.	0.	0.	0.	22,878.	250,249.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) MICHAEL LEHRMAN VP - HEALTHCARE SERVICES	(i)	179,590.	0.	0.	0.	0.	179,590.	0.
	(ii)	0.	0.	0.	0.	6,082.	6,082.	0.
(3) JOANNE HOLLEN CFO	(i)	143,155.	0.	0.	0.	0.	143,155.	0.
	(ii)	0.	0.	0.	0.	12,995.	12,995.	0.
(4) MICHAEL TAKESIAN AVP OF HEALTH CARE SERVICES	(i)	155,779.	0.	0.	0.	0.	155,779.	0.
	(ii)	0.	0.	0.	0.	16,640.	16,640.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 1A:

THOMAS BLONSKI, PRESIDENT AND CEO, RECEIVES A MONTHLY AUTO ALLOWANCE OF \$600 PER MONTH, WHICH IS INTENDED TO COVER ALL AUTOMOBILE EXPENSES, INCLUDING MILEAGE. THE AUTO ALLOWANCE IS INCLUDED IN HIS TAXABLE WAGES.

Supplemental Information on Tax-Exempt Bonds

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.

▶ Attach to Form 990. ▶ Information about Schedule K (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization **NEW HAMPSHIRE CATHOLIC CHARITIES** Employer identification number **02-0222163**

Part I Bond Issues SEE PART VI FOR COLUMN (A) CONTINUATIONS

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
NEW HAMPSHIRE HEALTH AND A EDUCATION FACILITIES AU	02-0279866	NONE	08/31/15	15500000.	TO FUND FUTURE CAPITAL PROJECTS		X		X		X
B											
C											
D											

Part II Proceeds

	A	B	C	D
1 Amount of bonds retired	552,832.			
2 Amount of bonds legally defeased				
3 Total proceeds of issue	15,562,224.			
4 Gross proceeds in reserve funds	12,765,837.			
5 Capitalized interest from proceeds				
6 Proceeds in refunding escrows				
7 Issuance costs from proceeds	211,475.			
8 Credit enhancement from proceeds				
9 Working capital expenditures from proceeds				
10 Capital expenditures from proceeds				
11 Other spent proceeds	2,584,912.			
12 Other unspent proceeds				
13 Year of substantial completion				
	Yes	No	Yes	No
14 Were the bonds issued as part of a current refunding issue?	X			
15 Were the bonds issued as part of an advance refunding issue?		X		
16 Has the final allocation of proceeds been made?		X		
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X			

Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X						
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X						

Part III Private Business Use (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X						
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X						
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government		%		%		%		%
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government		%		%		%		%
6 Total of lines 4 and 5		%		%		%		%
7 Does the bond issue meet the private security or payment test?		X						
8a Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?		X						
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of		%		%		%		%
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?		X						

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?	X							
b Exception to rebate?		X						
c No rebate due?		X						
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?	X							
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								

Part IV Arbitrage (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X						
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X						
7 Has the organization established written procedures to monitor the requirements of section 148?		X						

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?		X						

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions

SCHEDULE K, PART I, BOND ISSUES:

(A) ISSUER NAME: NEW HAMPSHIRE HEALTH AND EDUCATION FACILITIES AUTHORITY

PART I LINE A

POST 2002 REFUNDING ISSUE

A PORTION OF THESE BONDS REPRESENT THE REFUNDING OF DEBT INCURRED PRIOR TO DECEMBER 31, 2002. OF THE TOTAL BOND ISSUE, \$2,584,912 RELATES TO THE DEBT INCURRED PRIOR TO DECEMBER 31, 2002 AND \$12,915,088 REPRESENTS DEBT INCURRED AFTER THIS DATE.

PART II LINE 1

THE AMOUNT REMAINING ON THE BOND CALCULATED FROM PART I LINE (E) \$15,500,000 LESS PART II LINE 1 \$552,832 EQUAL TO \$14,947,168 IS NOT IDENTICAL TO FORM 990 PART X LINE 20, \$14,760,535. THE DIFFERENCE OF \$186,633 IS THE UNAMORTIZED BOND ISSUANCE COSTS.

PART II LINE 3

DIFFERENCE BETWEEN PART I COLUMN (E) AND THE PART II LINE 3 THE TOTAL PROCEEDS OF \$15,562,224 LISTED ON PART II LINE 3 IS NOT IDENTICAL TO THE ISSUE PRICE OF \$15,500,000 LISTED ON PART I COLUMN (E). THE DIFFERENCE OF \$62,224 IS INTEREST EARNINGS ON THE RESERVE FUNDS.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2016

Open To Public Inspection

Department of the Treasury
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization **NEW HAMPSHIRE CATHOLIC CHARITIES** Employer identification number **02-0222163**

Part I	Types of Property	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art				
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded				
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory	X	11488858	19,186,393	BASED ON DOLLAR/POUN
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ (AUCTION ITEMS)	X	140	284,271	APPROX FAIR MARKET V
26	Other ▶ (SUPPLIES/EQUI)	X	0	74,712	APPROX FAIR MARKET V
27	Other ▶ (GIFT CERTIFIC)	X	0	2,317	APPROX FAIR MARKET V
28	Other ▶ (FURNITURE)	X	0	1,825	APPROX FAIR MARKET V

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29** 1

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	X	
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) (2016)

Part II

Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, LINE 32B:

THE ORGANIZATION CONTRACTS WITH "CARS" TO PROCESS AUTOMOBILE DONATIONS.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Open to Public
Inspection

Name of the organization

NEW HAMPSHIRE CATHOLIC CHARITIES

Employer identification number

02-0222163

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

TO THOSE IN NEED WITH PROGRAMS THAT HEAL, COMFORT AND EMPOWER.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

THE FOOD BANK ALSO HAS PRODUCTION GARDENS THAT SUPPLY ITS PROGRAMS AND

REGISTERED AGENCIES WITH FRESH PRODUCE. THE FRESH RESCUE PROGRAM

ALLOWS THE FOOD BANK TO WORK WITH SUPERMARKETS ON THE RECOVERY OF

MUCH-NEEDED PROTEIN PRODUCTS (SECURING MEAT AND POULTRY THAT ARE CLOSE

TO THEIR "SELL-BY" DATE THAT OTHERWISE WOULD BE DISCARDED). FINALLY,

THE FOOD BANK OFFERS SNAP (SUPPLEMENTAL NUTRITIONAL ASSISTANCE PROGRAM)

OUTREACH TO HELP ELIGIBLE INDIVIDUALS ENROLL IN FOOD STAMP PROGRAMS.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

CLINICAL AND MENTAL HEALTH COUNSELING SERVICES PROVIDES MARKET RATE AND

REDUCED-FEE COUNSELING BY PROFESSIONAL SOCIAL WORKERS AND MENTAL HEALTH

CLINICIANS TO FAMILIES AND INDIVIDUALS WHO ARE GOING THROUGH DIFFICULT

TIMES (STRESS, MARITAL PROBLEMS, GRIEF COUNSELING, ETC.).

EXPENSES \$ 691,418. INCLUDING GRANTS OF \$ 0. REVENUE \$ 120,917.

IMMIGRATION AND REFUGEE LEGAL SERVICES PROVIDES LEGAL ASSISTANCE TO

THOSE-REFUGEES AND IMMIGRANTS SEEKING TO BECOME AMERICAN CITIZENS. THIS

PROGRAM HELPS REFUGEES AND IMMIGRANTS FROM THE POINT OF ADJUSTMENT

(GREEN CARD STATUS) TO NATURALIZATION (CITIZENSHIP). THROUGH THESE

SERVICES, WE ENABLE PEOPLE TO FULFILL THEIR DREAMS OF AMERICAN

CITIZENSHIP.

EXPENSES \$ 699,382. INCLUDING GRANTS OF \$ 0. REVENUE \$ 50,995.

Name of the organization

NEW HAMPSHIRE CATHOLIC CHARITIES

Employer identification number

02-0222163

OTHER PROGRAMS:

FOR THE PAST SEVERAL YEARS, THROUGH THEIR DAY PROGRAM ON CAMPUS, THE STAFF AT ST. CHARLES CHILDREN'S HOME HAVE BEEN PROVIDING ACADEMIC AND BEHAVIORAL INTERVENTION SERVICES TO SPECIAL NEEDS STUDENTS FROM LOCAL SCHOOL SYSTEMS.

OUR PLACE IS A UNIQUE PROGRAM FOCUSING ON TEEN AND YOUNG ADULT PARENTS. BEGINNING WITH PRE-NATAL EDUCATION AND FOLLOWING THE FAMILY THROUGH THE FIRST THREE YEARS OF A CHILD'S LIFE, THIS PROGRAM PROVIDES HEALTH AND PARENTING EDUCATION, CASEWORK SERVICES AND MORE. WORKING WITH THE PARENT(S), OUR PLACE HELPS YOUNG ADULTS ESTABLISH A LIFE PLAN, PROVIDE FINANCIAL LITERACY, AND A WIDE VARIETY OF OTHER SKILLS REQUIRED TO MOVE THEIR LIVES FORWARD.

NEW HAMPSHIRE CATHOLIC CHARITIES ALSO OFFERS ADOPTION SERVICES AND FAMILY REUNIFICATION SERVICES. NEW HAMPSHIRE CATHOLIC CHARITIES MAKES A DIFFERENCE BY OFFERING PEOPLE HOPE AND EMPOWERMENT THAT STRENGTHENS THE SOCIAL FABRIC OF NEW HAMPSHIRE.

EXPENSES \$ 1,791,266. INCLUDING GRANTS OF \$ 69,694. REVENUE \$ 506,273.

FORM 990, PART VI, SECTION A, LINE 6:

THE SOLE MEMBER OF THE CORPORATION IS THE ROMAN CATHOLIC BISHOP OF MANCHESTER, A CORPORATION SOLE.

FORM 990, PART VI, SECTION A, LINE 7A:

THE SOLE MEMBER OF THE CORPORATION IS THE ROMAN CATHOLIC BISHOP OF

Name of the organization

NEW HAMPSHIRE CATHOLIC CHARITIES

Employer identification number

02-0222163

MANCHESTER, A CORPORATION SOLE. THE SOLE MEMBER HAS THE RIGHT TO RATIFY AND APPROVE CERTAIN DECISIONS OF THE GOVERNING BOARD.

FORM 990, PART VI, SECTION A, LINE 7B:

THE SOLE MEMBER OF THE CORPORATION IS THE ROMAN CATHOLIC BISHOP OF MANCHESTER, A CORPORATION SOLE. THE SOLE MEMBER APPROVES:

1. ANY REPEAL, ALTERATION OR AMENDMENT OF THE ARTICLES OF AGREEMENT OR BY-LAWS OF THE CORPORATION;
2. ANY CHANGE IN THE PHILOSOPHY, OBJECTIVES OR PURPOSES OF THE CORPORATION OR ITS ETHICAL AND RELIGIOUS STANDARDS;
3. ANY CONVEYANCE, PURCHASE, SALE OR LEASE OF, OR GRANT OF MORTGAGES, TRUST DEEDS OR CREATION OF OTHER LIENS OR ENCUMBRANCES ON ASSETS OF THE CORPORATION OR THE INCURRING OF ANY INDEBTEDNESS;
4. THE ELECTION OF EACH TRUSTEE OR OFFICER OF THE CORPORATION;
5. THE REMOVAL OF ANY TRUSTEE OR OFFICER OF THE CORPORATION;
6. ANY MERGER WITH OR CONSOLIDATION OF THE CORPORATION OR ANY OF ITS DIVISIONS INTO ANOTHER ENTITY, OR THE ACQUISITION BY THE CORPORATION OF SUBSTANTIALLY ALL OF THE ASSETS OF ANOTHER ENTITY OR THE SALE OR LEASE OF SUBSTANTIALLY ALL OF THE ASSETS OF THE CORPORATION TO ANY PERSON OR ENTITY;
7. ANY CREATION OF AN AFFILIATE OR SUBSIDIARY ORGANIZATION, OR ANY AFFILIATION OF THE CORPORATION WITH ANY OTHER ENTITY FOR THE PURPOSE OF THE JOINT CONDUCT OF BUSINESS OR OTHER PROGRAMS; AND
8. THE DISSOLUTION OR LIQUIDATION OF THE CORPORATION.

FORM 990, PART VI, SECTION B, LINE 11B:

PREPARER PROVIDES DRAFT OF FORM 990 TO MANAGEMENT FOR REVIEW. ONCE FORM 990 HAS BEEN APPROVED BY MANAGEMENT, A DRAFT OF THE FORM 990 IS EMAILED TO THE GOVERNING BODY FOR THEIR REVIEW PRIOR TO FILING.

Name of the organization

NEW HAMPSHIRE CATHOLIC CHARITIES

Employer identification number

02-0222163

FORM 990, PART VI, SECTION B, LINE 12C:

THE CONFLICT OF INTEREST DISCLOSURE FORMS ARE DISTRIBUTED ANNUALLY. THE FORMS ARE CLOSELY MONITORED TO ENSURE ALL FORMS ARE RETURNED. THE FORMS ARE THEN REVIEWED BY THE CHIEF OPERATIONS OFFICER.

FORM 990, PART VI, SECTION B, LINE 15:

THE CEO'S COMPENSATION HAS HISTORICALLY BEEN APPROVED BY THE EXECUTIVE COMMITTEE OF THE BOARD OF TRUSTEES. IN FY2016, A SALARY STUDY WAS PRESENTED TO AN AD HOC COMPENSATION COMMITTEE FOR USE AS A GUIDE IN DETERMINING APPROPRIATE SALARY RANGES.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.

▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

NEW HAMPSHIRE CATHOLIC CHARITIES

Employer identification number

02-0222163

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
ROMAN CATHOLIC BISHOP OF MANCHESTER NEW HAMPSHIRE - 02-6004670, 153 ASH STREET, MANCHESTER, NH 03104	ROMAN CATHOLIC BISHOP OF MANCHESTER	NEW HAMPSHIRE	501(C)3	1	N/A		X

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)	X	
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)	X	
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses	X	
q Reimbursement paid by related organization(s) for expenses	X	
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ File a separate application for each return.
▶ Information about Form 8868 and its instructions is at www.irs.gov/form8868.

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile, click on Charities & Non-Profits, and click on e-file for Charities and Non-Profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

		Enter filer's identifying number
Type or print	Name of exempt organization or other filer, see instructions. NEW HAMPSHIRE CATHOLIC CHARITIES	Employer identification number (EIN) or 02-0222163
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 215 MYRTLE STREET	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. MANCHESTER, NH 03104	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

DAVID HILDENBRAND

• The books are in the care of ▶ **215 MYRTLE STREET - MANCHESTER, NH 03104**
 Telephone No. ▶ **603-669-3030** Fax No. ▶ **603-626-1252**

• If the organization does not have an office or place of business in the United States, check this box
 • If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ . If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **FEBRUARY 15, 2018** , to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ calendar year _____ or
 ▶ tax year beginning **APR 1, 2016** , and ending **MAR 31, 2017**

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

Non-supplanting Certification

Supplanting defined

Federal funds must be used to supplement existing funds for program activities and must not replace those funds that have been appropriated for the same purpose. Supplanting shall be the subject of application review, as well as pre-award review, post-award monitoring, and audit. If there is a potential presence of supplanting, the applicant or grantee will be required to supply documentation demonstrating that the reduction in non-Federal resources occurred for reasons other than the receipt or expected receipt of Federal funds. For certain programs, a written certification may be requested by the awarding agency or recipient agency stating that Federal funds will not be used to supplant State or local funds. See the OJP Financial Guide (Part II, Chapter 3). <http://www.ojp.usdoj.gov/financialguide/part2/part2chap3.htm>.

Supplanting and job retention

A grantee may use federal funds to retain jobs that, without the use of the federal money, would be lost. If the grantee is planning on using federal funds to retain jobs, it must be able to substantiate that, without the funds, the jobs would be lost. Substantiation can be, but is not limited to, one of the following forms: an official memorandum, official minutes of a county or municipal board meeting or any documentation, that is usual and customarily produced when making determinations about employment. The documentation must describe the terminated positions and that the termination is because of lack of the availability of State or local funds.

Catholic Charities New Hampshire (Applicant) certifies that any funds awarded through **grant number 2017-VA-GX-0044** shall be used to supplement existing funds for program activities and will not replace (supplant) nonfederal funds that have been appropriated for the purposes and goals of the grant.

Catholic Charities New Hampshire (Applicant) understands that supplanting violations may result in a range of penalties, including but not limited to suspension of future funds under this program, suspension or debarment from federal grants, recoupment of monies provided under this grant, and civil and/or criminal penalties.

Printed Name and Title: Thomas Blonski, President & CEO

Signature: 

Date: 4/3/18



Manchester and Portsmouth, NH

INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
New Hampshire Catholic Charities
Manchester, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of **New Hampshire Catholic Charities d/b/a Catholic Charities New Hampshire** (a non-profit Organization) which comprise the statements of financial position as of March 31, 2017 and 2016, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

To the Board of Trustees
New Hampshire Catholic Charities
Manchester, New Hampshire

Page 2

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of New Hampshire Catholic Charities as of March 31, 2017 and 2016, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the basic financial statements as a whole. The supplemental combining information contained on pages 3 to 12 and the supplemental schedules of statements of financial position and statements of activities for the Rehabilitation and Nursing Centers (before eliminations) included in Exhibit I as of March 31, 2017 and 2016, and for the years then ended are presented for purposes of additional analysis, and are not a required part of the 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 financial statements. The supplemental information and schedules have been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Manchester, New Hampshire
August 23, 2017

Howe, Riley + Howe, P.C.

NEW HAMPSHIRE CATHOLIC CHARITIES
Statement of Financial Position with Supplemental Combining Information
March 31, 2017

ASSETS	UNRESTRICTED						RESTRICTED			Eliminations & Reclassifications	Totals
	Supplemental Combining Information						Total Unrestricted	Temporarily Restricted	Permanently Restricted		
	Home Office	Food Bank	St. Charles Children's Home	Seven Rehabilitation and Nursing Centers	Senior Living Communities	Ward Assisted Living					
CURRENT ASSETS											
Cash and cash equivalents	-	1,786,520	404,379	5,274,751	2,322,086	207,080	9,994,816	3,057,691	-	-	13,052,507
Accounts receivable:											
Services, net of allowance for doubtful accounts of \$1,848,313	216,472	136,109	16,724	6,148,699	742	97,477	6,616,223	-	-	-	6,616,223
Affiliates	103,348	16,055	24,728	3,009,817	1,050,159	-	4,204,107	-	-	(4,201,417)	2,690
Pledges receivable	70,488	8,234	-	-	-	-	78,722	-	-	-	78,722
Inventory	-	518,243	-	-	-	-	518,243	-	-	-	518,243
Prepaid expenses	157,979	18,155	2,957	92,679	1,191	1,806	274,767	-	-	-	274,767
Patient/tenant/other cash held in trust	26,730	-	-	150,399	119,260	31,548	327,937	-	-	-	327,937
Total current assets	575,017	2,483,316	448,788	14,676,345	3,493,438	337,911	22,014,815	3,057,691	-	(4,201,417)	20,871,089
TEMPORARILY RESTRICTED CASH	-	-	-	-	-	-	-	163,330	-	-	163,330
FIXED ASSETS											
Land and land improvements	740,249	-	203,612	975,719	60,575	248,000	2,228,155	12,200	-	-	2,240,355
Buildings and improvements	9,917,166	237,239	1,542,181	25,873,904	5,583,185	591,465	43,745,140	101,133	-	-	43,846,273
Equipment and vehicles	1,741,318	1,098,704	273,950	5,370,078	108,725	85,803	8,678,578	-	-	-	8,678,578
Furniture and fixtures	331,034	63,212	105,340	2,961,548	158,590	12,503	3,632,227	-	-	-	3,632,227
Leasehold improvements	1,151,664	-	-	11,324	-	-	1,162,988	-	-	-	1,162,988
Construction in process	5,296	1,179	-	1,603,752	-	-	1,610,227	-	-	-	1,610,227
	13,886,727	1,400,334	2,125,083	36,796,325	5,911,075	937,771	61,057,315	113,333	-	-	61,170,648
Less: accumulated depreciation	5,723,625	875,970	1,536,889	22,101,712	4,149,627	51,173	34,438,996	63,923	-	-	34,502,919
Fixed assets, net	8,163,102	524,364	588,194	14,694,613	1,761,448	886,598	26,618,319	49,410	-	-	26,667,729
OTHER ASSETS											
Investments, at fair value	11,837,178	-	1,193,609	15,272,318	2,265,513	-	30,568,618	3,387,786	1,665,617	-	35,622,021
Bond project reserve fund	624,138	-	-	3,505,803	5,086,709	630,379	9,847,029	-	-	-	9,847,029
Other assets held for restrictive purposes	-	-	-	-	-	-	-	-	386,037	-	386,037
Accounts receivable - affiliate	-	-	-	181,116	-	-	181,116	-	-	(181,116)	-
Other	54,238	-	-	131,105	-	10,000	195,343	-	-	-	195,343
Total other assets	12,515,554	-	1,193,609	19,090,342	7,352,222	640,379	40,792,106	3,387,786	2,051,654	(181,116)	46,050,430
Total	\$ 21,253,673	\$ 3,007,680	\$ 2,230,591	\$ 48,461,300	\$ 12,607,108	\$ 1,864,888	\$ 89,425,240	\$ 6,658,217	\$ 2,051,654	\$ (4,382,533)	\$ 93,752,578

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

NEW HAMPSHIRE CATHOLIC CHARITIES
Statement of Financial Position with Supplemental Combining Information
March 31, 2017

**LIABILITIES AND
NET ASSETS**

	UNRESTRICTED						RESTRICTED				
	Supplemental Combining Information						Total Unrestricted	Temporarily Restricted	Permanently Restricted	Eliminations & Reclassifi- cations	Totals
	Home Office	Food Bank	St. Charles Children's Home	Seven Rehabilitation and Nursing Centers	Senior Living Communities	Warde Assisted Living					
CURRENT LIABILITIES											
Current portion of mortgage bonds payable	-	-	-	232,571	130,822	-	363,393	-	-	-	363,393
Accounts payable:											
Trade	125,851	103,153	16,449	2,085,816	29,954	26,336	2,387,559	275	-	-	2,387,834
Other	10,013	132,489	-	587,272	-	-	729,774	-	-	-	729,774
Affiliates	1,096,789	-	-	2,705,237	416,449	54,719	4,273,194	139,914	-	(4,382,533)	30,575
Accrued salaries and wages	140,176	110,528	8,658	624,004	-	32,336	915,702	-	-	-	915,702
Deferred patient service revenue	-	-	-	47,577	-	-	47,577	-	-	-	47,577
Employee benefits payable	345,027	79,948	27,145	904,590	-	43,655	1,400,365	-	-	-	1,400,365
Patient/tenant/other cash held in trust payable	26,730	-	-	150,399	119,260	31,548	327,937	-	-	-	327,937
Total current liabilities	1,744,586	426,118	52,252	7,337,466	696,485	188,594	10,445,501	140,189	-	(4,382,533)	6,203,157
MORTGAGE BONDS PAYABLE,											
less current portion											
Principal amount	628,755	-	-	6,645,334	5,737,800	1,571,888	14,583,777	-	-	-	14,583,777
Less: unamortized bond issuance costs	7,554	-	-	87,152	73,042	18,887	186,635	-	-	-	186,635
Mortgage bonds payable, less unamortized bond issuance costs	621,201	-	-	6,558,182	5,664,758	1,553,001	14,397,142	-	-	-	14,397,142
Total liabilities	2,365,787	426,118	52,252	13,895,648	6,361,243	1,741,595	24,842,643	140,189	-	(4,382,533)	20,600,299
NET ASSETS											
Unrestricted	18,887,886	2,581,562	2,178,339	34,565,652	6,245,865	123,293	64,582,597	-	-	-	64,582,597
Temporarily restricted	-	-	-	-	-	-	-	6,518,028	-	-	6,518,028
Permanently restricted	-	-	-	-	-	-	-	-	2,051,654	-	2,051,654
Total net assets	18,887,886	2,581,562	2,178,339	34,565,652	6,245,865	123,293	64,582,597	6,518,028	2,051,654	-	73,152,279
Total	\$ 21,253,673	\$ 3,007,680	\$ 2,230,591	\$ 48,461,300	\$ 12,607,108	\$ 1,864,888	\$ 89,425,240	\$ 6,658,217	\$ 2,051,654	\$ (4,382,533)	\$ 93,752,578

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

NEW HAMPSHIRE CATHOLIC CHARITIES
Statement of Financial Position with Supplemental Combining Information
March 31, 2016

	UNRESTRICTED							RESTRICTED			Eliminations & Reclassifi- cations	Totals
	Supplemental Combining Information							Temporarily Restricted	Permanently Restricted	Totals		
	Home Office	Food Bank	St. Charles Children's Home	Seven Rehabilitation and Nursing Centers	Senior Living Communities	Ward Assisted Living	Trinity Home Care					
CURRENT ASSETS												
Cash and cash equivalents	1,521,327	1,195,759	364,434	5,888,570	2,846,105	169,073	2,275	11,987,543	1,766,163	-	-	13,753,706
Accounts receivable:												
Services, net of allowance for doubtful accounts of \$1,572,686	112,501	105,918	80,955	7,343,205	2,785	28,928	730	7,675,022	-	-	-	7,675,022
Affiliates	171,139	1,236	47,358	2,757,564	-	-	-	2,977,297	-	-	(2,968,219)	9,078
Pledges receivable	77,923	27,262	-	20,000	-	-	-	125,185	-	-	-	125,185
Inventory	-	521,325	-	-	-	-	-	521,325	-	-	-	521,325
Prepaid expenses	122,909	17,308	2,588	86,659	1,148	1,389	253	232,254	-	-	-	232,254
Patient/tenant/other cash held in trust	21,962	-	-	177,886	121,396	48,137	-	369,381	-	-	-	369,381
Total current assets	2,027,761	1,868,808	495,335	16,273,884	2,971,434	247,527	3,258	23,888,007	1,766,163	-	(2,968,219)	22,685,951
TEMPORARILY RESTRICTED CASH	-	-	-	-	-	-	-	-	163,330	-	-	163,330
FIXED ASSETS												
Land and land improvements	740,249	-	200,662	973,384	60,575	248,000	-	2,222,870	12,200	-	-	2,235,070
Buildings and improvements	8,927,430	30,477	1,542,181	25,053,315	5,533,613	587,217	-	41,674,233	62,390	-	-	41,736,623
Equipment and vehicles	1,515,694	1,116,477	259,246	5,215,850	108,725	84,748	18,341	8,319,081	-	-	-	8,319,081
Furniture and fixtures	319,754	63,212	105,340	2,838,213	158,591	12,503	-	3,497,613	-	-	-	3,497,613
Leasehold improvements	1,148,009	-	-	11,324	-	-	-	1,159,333	-	-	-	1,159,333
Construction in process	323,292	-	3,270	717,031	-	-	-	1,043,593	25,415	-	-	1,069,008
	12,974,428	1,210,166	2,110,699	34,809,117	5,861,504	932,468	18,341	57,916,723	100,005	-	-	58,016,728
Less: accumulated depreciation	5,122,632	869,280	1,477,072	20,878,972	3,969,330	24,666	14,435	32,356,387	62,390	-	-	32,418,777
Fixed assets, net	7,851,796	340,886	633,627	13,930,145	1,892,174	907,802	3,906	25,560,336	37,615	-	-	25,597,951
OTHER ASSETS												
Investments, at fair value	10,397,174	-	1,013,575	13,497,882	2,013,692	-	-	26,922,323	3,155,181	1,665,617	-	31,743,121
Bond project reserve fund	621,651	-	-	3,489,706	5,066,451	629,999	-	9,807,807	-	-	-	9,807,807
Other assets held for restrictive purposes	-	-	-	-	-	-	-	-	-	324,037	-	324,037
Accounts receivable - affiliate	-	-	-	181,116	-	-	-	181,116	-	-	(181,116)	-
Other	46,156	-	-	131,105	-	10,000	-	187,261	-	-	-	187,261
Total other assets	11,064,981	-	1,013,575	17,299,809	7,080,143	639,999	-	37,098,507	3,155,181	1,989,654	(181,116)	42,062,226
Total	\$ 20,944,538	\$ 2,209,694	\$ 2,142,537	\$ 47,503,838	\$ 11,943,751	\$ 1,795,328	\$ 7,164	\$ 86,546,850	\$ 5,122,289	\$ 1,989,654	\$ (3,149,335)	\$ 90,509,458

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

NEW HAMPSHIRE CATHOLIC CHARITIES
Statement of Financial Position with Supplemental Combining Information
March 31, 2016

NET ASSETS (DEFICIT)	UNRESTRICTED							RESTRICTED			Totals	
	Supplemental Combining Information							Total Unrestricted	Temporarily Restricted	Permanently Restricted		Eliminations & Reclassifications
	Home Office	Food Bank	St. Charles Children's Home	Seven Rehabilitation and Nursing Centers	Senior Living Communities	Warde Assisted Living	Trinity Home Care					
CURRENT LIABILITIES												
Current portion of mortgage bonds payable	-	-	-	225,952	127,098	-	-	353,050	-	-	-	353,050
Accounts payable:												
Trade	163,422	143,466	15,127	1,530,320	46,538	26,304	250	1,925,427	275	-	-	1,925,702
Other	95	150,716	-	659,023	-	-	-	809,834	-	-	-	809,834
Affiliates	40,060	-	-	1,471,866	268,562	37,924	1,096,045	2,914,457	273,707	-	(3,149,335)	38,829
Accrued salaries and wages	77,979	138,626	6,904	489,960	-	27,648	-	741,117	-	-	-	741,117
Deferred patient service revenue	-	-	-	96,022	-	-	-	96,022	-	-	-	96,022
Employee benefits payable	175,524	42,746	23,301	1,082,321	-	27,876	-	1,351,768	-	-	-	1,351,768
Patient/tenant/other cash held in trust payable	21,962	-	-	177,886	121,396	48,137	-	369,381	-	-	-	369,381
Total current liabilities	479,042	475,554	45,332	5,733,350	563,594	167,889	1,096,295	8,561,056	273,982	-	(3,149,335)	5,685,703
MORTGAGE BONDS PAYABLE,												
less current portion												
Principal amount	628,755	-	-	6,877,532	5,868,412	1,571,888	-	14,946,587	-	-	-	14,946,587
Less: unamortized bond issuance costs	8,187	-	-	94,423	79,141	20,468	-	202,219	-	-	-	202,219
Mortgage bonds payable, less unamortized bond issuance costs	620,568	-	-	6,783,109	5,789,271	1,551,420	-	14,744,368	-	-	-	14,744,368
Total liabilities	1,099,610	475,554	45,332	12,516,459	6,352,865	1,719,309	1,096,295	23,305,424	273,982	-	(3,149,335)	20,430,071
NET ASSETS (DEFICIT)												
Unrestricted	19,844,928	1,734,140	2,097,205	34,987,379	5,590,886	76,019	(1,089,131)	63,241,426	-	-	-	63,241,426
Temporarily restricted	-	-	-	-	-	-	-	-	4,848,307	-	-	4,848,307
Permanently restricted	-	-	-	-	-	-	-	-	-	1,989,654	-	1,989,654
Total net assets (deficit)	19,844,928	1,734,140	2,097,205	34,987,379	5,590,886	76,019	(1,089,131)	63,241,426	4,848,307	1,989,654	-	70,079,387
Total	\$ 20,944,538	\$ 2,209,694	\$ 2,142,537	\$ 47,503,838	\$ 11,943,751	\$ 1,795,328	\$ 7,164	\$ 86,546,850	\$ 5,122,289	\$ 1,989,654	\$ (3,149,335)	\$ 90,509,458

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

NEW HAMPSHIRE CATHOLIC CHARITIES
Statement of Activities with Supplemental Combining Information
For the Year Ended March 31, 2017

	UNRESTRICTED						RESTRICTED			Totals	
	Supplemental Combining Information						Temporarily Restricted	Permanently Restricted	Eliminations & Reclassifications		
	Home Office	Food Bank	St. Charles Children's Home	Seven Rehabilitation and Nursing Centers	Senior Living Communities	Wurde Assisted Living					Total Unrestricted
REVENUE, GAINS AND OTHER SUPPORT:											
Patient and resident services, net	-	-	192,149	44,655,460	1,360,593	1,535,367	47,743,569	-	-	-	47,743,569
Annual appeal	3,221,373	19,013	-	-	-	-	3,240,386	-	-	-	3,240,386
Bequests, donations and fundraising	1,012,295	5,055,595	330,817	69,947	2,000	240	6,470,894	1,869,036	62,000	-	8,401,930
In-kind donations	87,982	19,542,180	921	3,542	3,408	-	19,638,033	-	-	-	19,638,033
Net assets released from restriction	90,909	478,962	1,478	-	-	-	571,349	(571,349)	-	-	-
Management fee income	75,108	-	-	-	-	-	75,108	-	-	-	75,108
Other	1,073,474	709,246	31,731	232,399	8,288	16,247	2,071,385	-	-	(345,000)	1,726,385
Total revenue, gains and other support	5,561,141	25,804,996	557,096	44,961,348	1,374,289	1,551,854	79,810,724	1,297,687	62,000	(345,000)	80,825,411
EXPENSES:											
Program services:											
Rehabilitation and nursing centers, including interest of \$214,953	-	-	-	44,547,003	-	-	44,547,003	-	-	-	44,547,003
Family services	691,418	-	-	-	-	-	691,418	-	-	-	691,418
Parish and community services	1,003,706	-	-	-	-	-	1,003,706	-	-	-	1,003,706
Children's home	46,194	-	595,797	-	-	-	641,991	-	-	-	641,991
Senior living communities, including interest of \$180,310	-	-	-	-	912,226	-	912,226	-	-	-	912,226
Assisted living services, including interest of \$46,713	-	-	-	-	-	1,417,654	1,417,654	-	-	-	1,417,654
Home health services	25,950	-	-	-	-	-	25,950	-	-	-	25,950
Unmarried mothers and adoption	33,019	-	-	-	-	-	33,019	-	-	-	33,019
Food bank program	-	23,921,139	-	-	-	-	23,921,139	-	-	(345,000)	23,576,139
Food bank real estate	311,427	-	-	-	-	-	311,427	-	-	-	311,427
Our Place	447,887	-	-	-	-	-	447,887	-	-	-	447,887
Residence for infirmed priests	993,168	-	-	-	-	-	993,168	-	-	-	993,168
Immigration	699,382	-	-	-	-	-	699,382	-	-	-	699,382
Other programs	497,466	-	-	-	-	-	497,466	-	-	-	497,466
Fundraising:											
Annual campaign and other events	1,224,682	843,248	18,870	-	-	-	2,086,800	-	-	-	2,086,800
Support services:											
General and administrative, including interest of \$18,703	818,472	193,699	19,496	2,593,584	80,088	87,360	3,792,699	1,213	-	-	3,793,912
Total expenses	6,792,771	24,958,086	634,163	47,140,587	992,314	1,505,014	82,022,935	1,213	-	(345,000)	81,679,148
INVESTMENT INCOME, net	1,363,719	512	158,201	1,757,512	273,004	434	3,553,382	373,247	-	-	3,926,629
CHANGE IN NET ASSETS (DEFICIT)	132,089	847,422	81,134	(421,727)	654,979	47,274	1,341,171	1,669,721	62,000	-	3,072,892
NET ASSETS - beginning of year	18,755,797	1,734,140	2,097,205	34,987,379	5,590,886	76,019	63,241,426	4,848,307	1,989,654	-	70,079,387
NET ASSETS - end of year	\$ 18,887,886	\$ 2,581,562	\$ 2,178,339	\$ 34,565,652	\$ 6,245,865	\$ 123,293	\$ 64,582,597	\$ 6,518,028	\$ 2,051,654	\$ -	\$ 73,152,279

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

NEW HAMPSHIRE CATHOLIC CHARITIES
Statement of Activities with Supplemental Combining Information
For the Year Ended March 31, 2016

	UNRESTRICTED							RESTRICTED			Totals	
	Supplemental Combining Information											
	Home Office	Food Bank	St. Charles Children's Home	Seven Rehabilitation and Nursing Centers	Senior Living Communities	Wards Assisted Living	Trinity Home Care	Total Unrestricted	Temporarily Restricted	Permanently Restricted	Eliminations & Reclassifications	
REVENUE, GAINS AND OTHER SUPPORT:												
Patient and resident services, net	-	-	246,646	46,552,103	1,356,900	1,480,907	142,876	49,779,432	-	-	-	49,779,432
Annual appeal	3,259,099	15,525	-	-	-	-	-	3,274,624	-	-	-	3,274,624
Bequests, donations and fundraising	1,419,496	4,750,979	363,228	239,483	325	553	-	6,774,064	844,715	292,740	-	7,911,519
In-kind donations	83,232	18,947,025	5,336	6,980	3,408	-	-	19,045,981	-	-	-	19,045,981
Net assets released from restriction	133,827	294,895	16,690	155,179	-	-	-	600,591	(600,591)	-	-	-
Management fee income	69,240	-	-	-	-	-	-	69,240	-	-	-	69,240
Other	1,066,125	684,672	9,250	227,419	9,418	16,483	-	2,013,367	27,518	-	(345,000)	1,695,885
Total revenue, gains and other support	6,031,019	24,693,096	641,150	47,181,164	1,370,051	1,497,943	142,876	81,557,299	271,642	292,740	(345,000)	81,776,681
EXPENSES:												
Program services:												
Rehabilitation and nursing centers, including interest of \$245,618	-	-	-	43,735,165	-	-	-	43,735,165	-	-	-	43,735,165
Family services	639,867	-	-	-	-	-	-	639,867	-	-	-	639,867
Parish and community services	1,081,603	-	-	-	-	-	-	1,081,603	-	-	-	1,081,603
Children's home	22,109	-	496,425	-	-	-	-	518,534	-	-	-	518,534
Senior living communities, including interest of \$174,176	-	-	-	-	884,427	-	-	884,427	-	-	-	884,427
Assisted living services, including interest of \$27,760	-	-	-	-	-	1,352,519	-	1,352,519	-	-	-	1,352,519
Home health services	-	-	-	-	-	-	225,172	225,172	-	-	-	225,172
Unmarried mothers and adoption	78,968	-	-	-	-	-	-	78,968	-	-	-	78,968
Food bank program	-	23,371,977	-	-	-	-	-	23,371,977	-	-	(345,000)	23,026,977
Food bank real estate	288,672	-	-	-	-	-	-	288,672	-	-	-	288,672
Our Place	346,290	-	-	-	-	-	-	346,290	-	-	-	346,290
Residence for infirmed priests	1,005,905	-	-	-	-	-	-	1,005,905	-	-	-	1,005,905
Immigration	623,613	-	-	-	-	-	-	623,613	-	-	-	623,613
Other programs	483,440	-	-	-	-	-	-	483,440	-	-	-	483,440
Fundraising:												
Annual campaign and other events	1,012,081	554,086	16,817	-	-	-	-	1,582,984	-	-	-	1,582,984
Support services:												
General and administrative, including interest of \$11,115	897,173	232,427	48,367	2,175,852	62,640	70,884	-	3,487,343	5,564	-	-	3,492,907
Total expenses	6,479,721	24,158,490	561,609	45,911,017	947,067	1,423,403	225,172	79,706,479	5,564	-	(345,000)	79,367,043
INVESTMENT INCOME (LOSS), net	(198,233)	1,189	(3,093)	(136,774)	(11,558)	1,479	-	(346,990)	(254,731)	-	-	(601,721)
CHANGE IN NET ASSETS (DEFICIT)	(646,935)	535,795	76,448	1,133,373	411,426	76,019	(82,296)	1,503,830	11,347	292,740	-	1,807,917
NET ASSETS (DEFICIT) - beginning of year	20,491,863	1,198,345	2,020,757	33,854,006	5,179,460	-	(1,006,835)	61,737,596	4,836,960	1,696,914	-	68,271,470
NET ASSETS (DEFICIT) - end of year	\$ 19,844,928	\$ 1,734,140	\$ 2,097,205	\$ 34,987,379	\$ 5,590,886	\$ 76,019	\$ (1,089,131)	\$ 63,241,426	\$ 4,848,307	\$ 1,989,654	\$ -	\$ 70,079,387

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

NEW HAMPSHIRE CATHOLIC CHARITIES
Statement of Functional Expenses with Supplemental Combining Information
For the Year Ended March 31, 2017

UNRESTRICTED										
Supplemental Combining Information										
Program Services										
	Family Services	Parish and Community Services	Our Place	Residence for Informed Priests	Immigration	Other Programs	Total Home Office	Food Bank	St. Charles Children's Home	Seven Rehabilitation and Nursing Centers
Salaries and wages	355,935	512,685	258,446	596,410	420,185	359,195	2,502,856	1,094,602	301,833	20,055,916
Employee benefits	62,225	89,629	45,183	102,504	73,458	31,421	404,420	187,470	70,145	4,068,524
Payroll taxes	23,686	34,118	17,199	39,019	27,963	7,003	148,988	77,647	15,671	1,506,946
Professional fees	4,473	-	-	583	-	3,495	8,551	34,086	-	317,636
Fundraising costs	-	-	-	-	-	-	-	-	-	-
Purchased services - healthcare	-	-	-	8,761	-	-	8,761	-	1,274	6,562,964
Other purchased services	48,870	3,458	6,186	12,191	3,171	9,500	83,376	208,308	-	167,306
Advertising and promotion	4	165	984	-	24	-	1,177	185,198	166	51,481
Recruiting advertising	3,911	1,221	12	491	2,280	-	7,915	32,672	-	112,140
Office supplies	5,097	4,968	1,974	1,683	4,830	606	19,158	6,450	3,116	79,177
Healthcare supplies	-	-	-	5,686	-	-	5,686	-	-	1,733,259
Other supplies	2,304	2,587	1,840	14,758	1,535	575	23,599	65,390	4,279	490,886
Postage and shipping	1,147	1,902	365	976	1,873	248	6,511	209,677	1,023	47,140
Program materials	4,390	12,465	28,437	-	10	-	45,302	47,188	-	-
Printing	2,076	1,540	446	81	610	15	4,768	216,258	-	6,264
Telephone	11,418	13,868	2,862	2,347	3,540	852	34,887	9,924	1,221	99,281
Dues and subscriptions	1,124	191	105	1,214	16,332	82	19,048	9,794	569	78,796
Information technology	8,770	13,743	5,140	5,704	11,598	6,205	51,160	45,045	6,617	278,879
Rent and occupancy costs	39,318	77,281	12,749	61,620	25,388	85,648	302,004	475,326	60,728	1,423,988
Equipment maintenance, repair and rentals	1,826	2,852	1,375	2,806	2,035	-	10,894	90,404	5,328	335,408
Travel	12,648	14,473	1,885	1,369	4,599	7,923	42,897	66,540	1,391	21,176
Hospitality	1,003	102	229	-	512	45	1,891	827	-	202
Conferences and meetings	1,783	448	520	355	9,428	10	12,544	7,950	-	33,520
Interest	-	-	-	-	-	319	319	-	-	216,198
Depreciation	-	-	-	79,718	-	315,701	395,419	77,035	72,823	1,332,866
Insurance	11,559	17,266	6,405	8,358	3,365	30,486	77,439	48,887	38,925	1,016,862
Miscellaneous	273	359	1,071	2,093	922	-	4,718	22,056	7,470	85,543
Grants and awards	-	74,591	845	-	-	24,800	100,236	30,430	-	-
Food purchases and vending	5	20	448	44,418	14	-	44,905	1,259,395	3,155	1,253,369
Food donations	-	-	-	-	-	-	-	19,187,434	-	-
Vista cost share	-	-	-	-	-	4,684	4,684	-	-	-
Parish allocations	-	-	-	-	-	-	-	-	-	-
Nursing facility assessment tax	-	-	-	-	-	-	-	-	-	2,390,847
Loss on disposal of fixed assets	-	-	-	-	-	3,906	3,906	344	-	-
Bad debts	-	-	-	-	-	-	-	-	-	757,638
Administration costs	86,310	122,781	53,155	-	85,455	21,184	368,885	193,223	-	-
RCB Sponsorship	-	-	-	-	-	-	-	-	-	-
Bank service charges	1,263	993	26	23	255	153	2,713	31,579	63	22,791
	<u>\$ 691,418</u>	<u>\$ 1,003,706</u>	<u>\$ 447,887</u>	<u>\$ 993,168</u>	<u>\$ 699,382</u>	<u>\$ 914,056</u>	<u>\$ 4,749,617</u>	<u>\$ 23,921,139</u>	<u>\$ 595,797</u>	<u>\$ 44,547,003</u>

(Continued)

NEW HAMPSHIRE CATHOLIC CHARITIES
Statement of Functional Expenses with Supplemental Combining Information
For the Year Ended March 31, 2017
(Continued)

	UNRESTRICTED				RESTRICTED				
	Supplemental Combining Information								
	Program Services								
	Senior Living Communities	Wardle Assisted Living	Total Program Services	Total Fundraising	Total General and Administrative	Total Unrestricted	Temporarily Restricted	Eliminations & Reclassifications	2017 Totals
Salaries and wages	139,926	834,625	24,929,758	911,488	2,676,257	28,517,503	-	-	28,517,503
Employee benefits	42,310	154,991	4,927,860	157,926	467,320	5,553,106	-	-	5,553,106
Payroll taxes	12,581	37,166	1,798,999	62,415	178,786	2,040,200	-	-	2,040,200
Professional fees	9,736	4,475	374,484	32,258	197,076	603,818	1,052	-	604,870
Fundraising costs	-	-	-	436,331	-	436,331	-	-	436,331
Purchased services - healthcare	-	6,780	6,579,779	-	-	6,579,779	-	-	6,579,779
Other purchased services	22,835	2,128	483,953	-	42,470	526,423	-	-	526,423
Advertising and promotion	2,252	1,728	242,002	13,110	2,854	257,966	-	-	257,966
Recruiting advertising	-	2,429	155,156	-	39,721	194,877	-	-	194,877
Office supplies	485	1,177	109,563	3,310	18,800	131,673	-	-	131,673
Healthcare supplies	-	4,054	1,742,999	-	-	1,742,999	-	-	1,742,999
Other supplies	11,150	26,082	621,386	907	12,640	634,933	-	-	634,933
Postage and shipping	147	1,501	265,999	32,677	8,736	307,412	-	-	307,412
Program materials	-	-	92,490	-	-	92,490	-	-	92,490
Printing	166	149	227,605	147,435	6,697	381,737	-	-	381,737
Telephone	1,499	4,842	151,654	3,876	23,161	178,691	-	-	178,691
Dues and subscriptions	168	3,461	111,836	2,839	3,367	118,042	-	-	118,042
Information technology	2,027	2,664	386,392	46,009	109,574	541,975	-	-	541,975
Rent and occupancy costs	258,996	108,870	2,629,912	-	113,316	2,743,228	100	(345,000)	2,398,328
Equipment maintenance, repair and rentals	4,752	3,887	450,673	7,599	6,389	464,661	-	-	464,661
Travel	1,138	619	133,761	4,787	34,906	173,454	-	-	173,454
Hospitality	-	-	2,920	6,476	13,996	23,392	-	-	23,392
Conferences and meetings	210	996	55,220	10,631	60,393	126,244	-	-	126,244
Interest	180,311	46,713	443,541	-	20,800	464,341	18	-	464,359
Depreciation	180,298	26,507	2,084,948	-	207,107	2,292,055	-	-	2,292,055
Insurance	36,633	41,819	1,260,565	-	99,393	1,359,958	-	-	1,359,958
Miscellaneous	3,903	2,815	126,505	343	14,459	141,307	-	-	141,307
Grants and awards	-	-	130,666	10,308	70,949	211,923	-	-	211,923
Food purchases and vending	-	90,419	2,651,243	-	1,158	2,652,401	-	-	2,652,401
Food donations	-	-	19,187,434	-	-	19,187,434	-	-	19,187,434
Vista cost share	-	-	4,684	-	-	4,684	-	-	4,684
Parish allocations	-	-	-	77,062	-	77,062	-	-	77,062
Nursing facility assessment tax	-	-	2,390,847	-	-	2,390,847	-	-	2,390,847
Loss on disposal of fixed assets	-	-	4,250	-	-	4,250	-	-	4,250
Bad debts	-	6,692	764,330	-	-	764,330	-	-	764,330
Administration costs	-	-	562,108	91,230	(653,338)	-	-	-	-
RCB Sponsorship	-	-	-	-	15,000	15,000	-	-	15,000
Bank service charges	703	65	57,914	27,783	712	86,409	43	-	86,452
	<u>\$ 912,226</u>	<u>\$ 1,417,654</u>	<u>\$ 76,143,436</u>	<u>\$ 2,086,800</u>	<u>\$ 3,792,699</u>	<u>\$ 82,022,935</u>	<u>\$ 1,213</u>	<u>\$ (345,000)</u>	<u>\$ 81,679,148</u>

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

NEW HAMPSHIRE CATHOLIC CHARITIES
Statement of Functional Expenses with Supplemental Combining Information
For the Year Ended March 31, 2016

UNRESTRICTED
Supplemental Combining Information

Program Services

	Family Services	Parish and Community Services	Our Place	Residence for Infirm Priests	Immigration	Other Programs	Total Home Office	Food Bank	St. Charles Children's Home	Seven Rehabilitation and Nursing Centers
Salaries and wages	318,557	512,210	196,174	613,579	385,332	379,879	2,405,731	1,018,203	225,161	19,902,181
Employee benefits	56,226	90,406	34,625	106,613	68,012	20,967	376,849	203,059	74,340	4,263,130
Payroll taxes	21,876	35,175	13,471	41,479	26,461	8,158	146,620	73,065	11,183	1,475,459
Professional fees	4,638	-	-	1,504	844	6,000	12,986	80,535	-	274,711
Fundraising costs	-	-	-	-	-	-	-	-	-	-
Purchased services - healthcare	-	-	-	7,968	-	-	7,968	-	1,876	5,825,826
Other purchased services	44,424	2,039	4,087	10,115	1,681	28,992	91,338	122,540	-	247,047
Advertising and promotion	6	165	2,479	-	300	-	2,950	138,497	348	36,684
Recruiting advertising	4,937	1,463	37	125	-	-	6,562	1,307	2,646	93,264
Office supplies	4,681	4,897	1,468	1,807	4,248	553	17,654	14,267	1,938	85,427
Healthcare supplies	-	-	-	6,582	-	-	6,582	-	-	1,781,929
Other supplies	1,594	2,564	990	11,185	1,197	48	17,578	70,342	4,070	534,853
Postage and shipping	1,057	1,006	470	517	2,988	200	6,238	241,027	615	41,259
Program materials	-	3,471	20,617	-	-	-	24,088	44,573	-	-
Printing	593	643	372	189	577	14	2,388	190,290	34	10,944
Telephone	11,323	13,132	2,970	1,796	2,783	747	32,751	8,723	1,198	94,223
Dues and subscriptions	2,155	411	45	429	9,076	-	12,116	9,899	379	79,904
Information technology	10,580	14,747	3,868	4,459	18,222	2,506	54,382	44,289	3,752	247,308
Rent and occupancy costs	36,741	81,312	12,805	61,011	23,000	67,210	282,079	475,977	37,981	1,370,689
Equipment maintenance, repair and rentals	1,863	2,627	1,316	3,140	1,369	-	10,315	107,825	4,511	272,734
Travel	11,699	22,661	2,212	964	2,682	9,858	50,076	56,753	1,604	27,414
Hospitality	1,952	256	(199)	30	121	-	2,160	2,280	-	292
Conferences and meetings	3,082	5,312	547	689	5,968	249	15,847	16,488	-	25,551
Interest	-	-	-	-	-	-	-	-	-	250,599
Depreciation	-	-	-	75,858	-	291,368	367,226	78,863	76,459	1,201,835
Insurance	10,492	18,106	5,152	8,446	2,807	28,747	73,750	49,922	35,593	975,018
Miscellaneous	104	607	1,103	2,048	241	1,510	5,613	31,765	6,132	90,562
Grants and awards	500	153,122	638	-	-	-	154,260	45,083	-	-
Food purchases and vending	100	121	239	45,357	-	-	45,817	1,160,626	1,901	1,255,227
Food donations	-	-	-	-	-	-	-	18,863,861	-	-
Vista cost share	-	-	-	-	-	4,023	4,023	-	-	-
Parish allocations	-	-	-	-	-	-	-	-	-	-
Nursing facility assessment tax	-	-	-	-	-	-	-	-	-	2,527,327
Loss on disposal of fixed assets	-	-	-	-	-	-	-	-	-	833
Bad debts	-	-	-	-	-	-	-	-	-	732,872
Administration costs	89,937	114,960	40,782	-	65,649	22,156	333,484	182,646	-	-
RCB Sponsorship	-	-	-	-	-	-	-	-	-	-
Tuition and scholarships	-	-	-	-	-	-	-	-	4,300	-
Bank service charges	750	190	22	15	55	4	1,036	39,272	404	10,063
	<u>\$ 639,867</u>	<u>\$ 1,081,603</u>	<u>\$ 346,290</u>	<u>\$ 1,005,905</u>	<u>\$ 623,613</u>	<u>\$ 873,189</u>	<u>\$ 4,570,467</u>	<u>\$ 23,371,977</u>	<u>\$ 496,425</u>	<u>\$ 43,735,165</u>

(Continued)

NEW HAMPSHIRE CATHOLIC CHARITIES
Statement of Functional Expenses with Supplemental Combining Information
For the Year Ended March 31, 2016
(Continued)

	UNRESTRICTED				RESTRICTED					
	Supplemental Combining Information									
	Program Services									
	Senior Living Communities	Warde Assisted Living	Trinity Home Care	Total Program Services	Total Fundraising	Total General and Administrative	Total Unrestricted	Temporarily Restricted	Eliminations & Reclassifications	2016 Totals
Salaries and wages	157,489	765,294	160,292	24,634,351	748,506	2,432,190	27,815,047	-	-	27,815,047
Employee benefits	39,609	140,776	20,448	5,118,211	139,803	432,547	5,690,561	-	-	5,690,561
Payroll taxes	11,566	53,590	12,370	1,783,853	52,437	167,221	2,003,511	-	-	2,003,511
Professional fees	8,172	-	3,345	379,749	33,390	191,501	604,640	2,118	-	606,758
Fundraising costs	-	-	-	-	198,792	-	198,792	-	-	198,792
Purchased services - healthcare	-	5,824	-	5,841,494	-	-	5,841,494	-	-	5,841,494
Other purchased services	25,820	66,760	-	553,505	-	4,230	557,735	460	-	558,195
Advertising and promotion	3,123	206	2,098	183,906	8,462	9,320	201,688	-	-	201,688
Recruiting advertising	-	832	303	104,914	1,779	35,536	142,229	-	-	142,229
Office supplies	391	360	657	120,694	5,524	15,280	141,498	-	-	141,498
Healthcare supplies	-	2,694	-	1,791,205	-	-	1,791,205	-	-	1,791,205
Other supplies	12,710	20,515	213	660,281	665	6,323	667,269	-	-	667,269
Postage and shipping	176	1,092	428	290,835	60,107	12,694	363,636	-	-	363,636
Program materials	-	-	-	68,661	-	-	68,661	-	-	68,661
Printing	264	147	58	204,125	129,869	8,030	342,024	-	-	342,024
Telephone	1,255	4,844	1,896	144,890	1,435	17,746	164,071	-	-	164,071
Dues and subscriptions	80	2,538	475	105,391	1,742	5,241	112,374	-	-	112,374
Information technology	2,033	953	5,856	358,573	21,155	119,258	498,986	-	-	498,986
Rent and occupancy costs	221,521	102,132	4,420	2,494,799	-	112,564	2,607,363	2,310	(345,000)	2,264,673
Equipment maintenance, repair and rentals	5,768	5,553	486	407,192	8,574	7,081	422,847	540	-	423,387
Travel	697	1,036	2,091	139,671	4,340	45,594	189,605	8	-	189,613
Hospitality	-	-	89	4,821	9,318	14,873	29,012	-	-	29,012
Conferences and meetings	-	3,490	200	61,576	10,299	36,621	108,496	-	-	108,496
Interest	174,176	27,854	1,585	454,214	-	13,185	467,399	78	-	467,477
Depreciation	177,416	24,666	1,608	1,928,073	-	151,843	2,079,916	-	-	2,079,916
Insurance	36,978	41,754	5,664	1,218,679	-	97,053	1,315,732	-	-	1,315,732
Miscellaneous	4,624	2,157	26	140,879	1,567	31,407	173,853	50	-	173,903
Grants and awards	-	-	-	199,343	2,162	69,240	270,745	-	-	270,745
Food purchases and vending	-	69,733	-	2,533,304	-	1,213	2,534,517	-	-	2,534,517
Food donations	-	-	-	18,863,861	-	-	18,863,861	-	-	18,863,861
Vista cost share	-	-	-	4,023	-	-	4,023	-	-	4,023
Parish allocations	-	-	-	-	53,485	-	53,485	-	-	53,485
Nursing facility assessment tax	-	-	-	2,527,327	-	-	2,527,327	-	-	2,527,327
Loss on disposal of fixed assets	-	-	-	833	-	-	833	-	-	833
Bad debts	-	7,535	502	740,909	-	12,634	753,543	-	-	753,543
Administration costs	-	-	-	516,130	62,197	(578,327)	-	-	-	-
RCB Sponsorship	-	-	-	-	-	15,000	15,000	-	-	15,000
Tuition and scholarships	-	-	-	4,300	-	-	4,300	-	-	4,300
Bank service charges	559	184	62	51,580	27,376	245	79,201	-	-	79,201
	<u>\$ 884,427</u>	<u>\$ 1,352,519</u>	<u>\$ 225,172</u>	<u>\$ 74,636,152</u>	<u>\$ 1,582,984</u>	<u>\$ 3,487,343</u>	<u>\$ 79,706,479</u>	<u>\$ 5,564</u>	<u>\$ (345,000)</u>	<u>\$ 79,367,043</u>

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

NEW HAMPSHIRE CATHOLIC CHARITIES
Statements of Cash Flows
For the Years Ended March 31, 2017 and 2016

	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	3,072,892	1,807,917
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	2,292,055	2,079,916
Imputed interest on bond issuance costs	15,584	100,672
Loss on disposal of fixed assets	4,250	833
Loss (gain) on investments	(3,336,625)	1,247,756
Bad debts, net	764,330	753,543
Interest paid from bond escrow	-	129,441
Investment income on bond escrow and project reserve funds	(39,222)	(23,313)
Payments to bond escrow for interest	-	(81,319)
Net investment income reinvested	(542,272)	(573,613)
Food donations received	(19,184,352)	(18,929,006)
Food donations distributed	19,187,434	18,863,861
Donated assets	-	(1,071)
Decrease (increase) in:		
Accounts receivable	300,857	(1,625,010)
Prepaid expenses	(42,515)	67,652
Pledges receivable	46,463	101,132
Other assets	(8,082)	(15,425)
Increase (decrease) in:		
Accounts payable and accrued expenses	234,902	409,111
Deferred patient service revenue	(48,445)	(973)
Net cash provided by operating activities	2,717,254	4,312,104
CASH FLOWS FROM INVESTING ACTIVITIES:		
Decrease (increase) in restricted cash	(62,000)	214,020
Proceeds from disposal of fixed assets	-	1,500
Purchase of fixed assets	(3,003,986)	(2,178,002)
Net cash used for investing activities	(3,065,986)	(1,962,482)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payments to bond escrow funds for principal	-	(147,493)
Principal payments of mortgage bonds payable	(352,467)	(200,363)
Net cash used for financing activities	(352,467)	(347,856)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(701,199)	2,001,766
CASH AND CASH EQUIVALENTS - beginning of year	13,753,706	11,751,940
CASH AND CASH EQUIVALENTS - end of year	\$ 13,052,507	\$ 13,753,706
<u>SUPPLEMENTAL INFORMATION:</u>		
Interest paid	\$ 445,095	\$ 345,823

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

NEW HAMPSHIRE CATHOLIC CHARITIES

Notes to Financial Statements

March 31, 2017 and 2016

Note 1 - Summary of Significant Accounting Policies

New Hampshire Catholic Charities d/b/a Catholic Charities New Hampshire ("Catholic Charities" or "the Organization") is a non-profit Organization which provides health and social service programs to individuals throughout the State of New Hampshire. Catholic Charities owns and operates the following wholly-owned agencies: seven licensed rehabilitation and nursing centers, one healthcare center, one assisted living facility, three senior living communities, a home healthcare provider, a food bank and a children's educational service facility, all of which are located in New Hampshire.

The accompanying financial statements reflect the application of the accounting policies described in this note.

(A) Financial Statements

The financial statements include the accounts of the social service activities of New Hampshire Catholic Charities and its wholly-owned agencies and funds: Mount Carmel, St. Vincent de Paul, St. Ann, St. Francis, St. Teresa, Good Shepherd, and Warde Rehabilitation and Nursing Centers; Warde Assisted Living; Bishop Bradley, Bishop Primeau and Bishop Gendron Senior Living Communities; Trinity Home Care (in 2016); St. Charles Children's Home; Bishop Peterson Residence; the New Hampshire Food Bank; and the associated temporarily and permanently restricted funds. All significant interagency balances and transactions have been eliminated in the accompanying financial statements.

The Food Bank's assets, liabilities, net assets, revenues and expenses are separately stated in the combining information. Any revenue received from and expenses resulting from the capital campaign initiated by the Organization on behalf of the Food Bank were considered fundraising revenue or expense. The capital campaign funds were used to defray costs associated with the purchase and renovation of a warehouse used by the Food Bank, land improvements to the property, and fixed equipment. These assets are considered to be owned by the Home Office. The related expenses and depreciation expense for these assets are included in Home Office amounts. Included in Food Bank amounts is rent expense of \$345,000 for both 2017 and 2016 for the use of the facility, which has been eliminated in the combined totals.

(B) Cash and Cash Equivalents

The Organization considers certificates of deposit and other highly liquid debt instruments with a maturity of three months or less from the date of purchase to be cash equivalents.

The Organization considers money market accounts and other highly liquid debt securities managed by its investment advisors as investments and not as cash equivalents, since it is the Organization's intention to invest these funds for long-term purposes.

NEW HAMPSHIRE CATHOLIC CHARITIES

Notes to Financial Statements

March 31, 2017 and 2016

Note 1 - (B) Cash and Cash Equivalents (Continued)

The Organization customarily maintains amounts on deposit in various bank and brokerage accounts that exceed the limit of Federal deposit insurance coverage. Deposits totaling approximately \$13,500,000 at March 31, 2017 are not covered by Federal deposit insurance.

(C) Patient and Resident Services Revenue, Net

Net patient and resident services revenue includes income earned from the care of private paying residents and residents covered under the Federal Medicare Program or the State of New Hampshire Medicaid Program as reimbursement of costs incurred in the care of residents in the rehabilitation and nursing centers. The Federal Government and the State of New Hampshire set the rate of reimbursement for the care of residents eligible under the Medicare and Medicaid Programs, respectively. These rates may be less than the actual costs incurred by the facilities to care for the residents. Approximately 73% of the patient services revenue is derived from the Medicaid and Medicare programs (total net patient services revenue was \$44,655,460 in 2017 and \$46,552,103 in 2016).

In 2016, net patient and resident services revenue also includes income earned from the State of New Hampshire as reimbursements of costs incurred for home healthcare for Trinity Home Care.

Net patient and resident services revenue is reported at estimated net realizable amounts from residents, third-party payors and others for services rendered. Retroactive adjustments, if any, are considered in the recognition of revenue on an estimated basis in the period the related services are rendered, and such amounts are adjusted in future periods as adjustments become known.

The State of New Hampshire imposes a 5.5% assessment on the net patient services revenue of nursing facilities as a means to potentially increase Medicaid reimbursement rates through quality incentive revenue payments. The accompanying statements of activities include the following amounts related to this legislation:

	<u>2017</u>	<u>2016</u>
Quality incentive revenue (included in patient services revenue, net)	4,527,780	4,925,067
Nursing facility assessment tax (included in rehabilitation and nursing center expenses)	<u>(2,390,847)</u>	<u>(2,527,327)</u>
Net effect on statements of activities	<u>\$ 2,136,933</u>	<u>\$ 2,397,740</u>

At March 31, 2017 and 2016, the rehabilitation and nursing centers were due \$1,959,223 and \$1,720,262, respectively, in quality incentive revenue and owed \$587,272 and \$659,023, respectively, for nursing facility assessment tax. These amounts are included in accounts receivable and accounts payable, respectively, in the accompanying financial statements.

NEW HAMPSHIRE CATHOLIC CHARITIES

Notes to Financial Statements

March 31, 2017 and 2016

Note 1 - (C) **Patient and Resident Services Revenue, Net** (Continued)

Laws and regulations governing the Medicare and Medicaid programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates may change by a material amount in the near term.

The rehabilitation and nursing centers' provider agreements with the State of New Hampshire may require the repayment of depreciation expense that was included as part of the Medicaid reimbursement rate if they were to sell the facilities. The amount of this contingent repayment cannot be determined at this time.

(D) **Accounts Receivable**

The accounts receivable are reported at their estimated net collectible amounts. A substantial portion (approximately 93% in 2017 and 96% in 2016) of the accounts receivable arise from the operations of the rehabilitation and nursing centers, and are primarily due from the Federal government and the State of New Hampshire. Third party payors have time limits for billings. If the rehabilitation and nursing centers do not bill within this time frame, the balance is deemed uncollectible. Management evaluates the outstanding accounts receivable based on an analysis of the aging and the status of the accounts and establishes an allowance for doubtful accounts as a charge to operations through bad debt expense. Uncollectible accounts are charged off against the allowance for doubtful accounts. Delinquency status is determined based on contractual terms. The Organization does not generally require collateral for the extension of credit.

(E) **Inventory**

Inventory, which consists primarily of donated food products, is recorded at the estimated fair value at March 31, 2017 and 2016, which approximated the fair value at the date of donation.

(F) **Fixed Assets**

It is the Organization's policy to capitalize fixed assets over \$500. Lesser amounts are charged to operations. Fixed assets are capitalized in the accounts at cost if purchased or at their estimated fair value if the assets are donated.

The Organization provides for depreciation of its fixed assets on the straight-line method by charges to expense in amounts estimated to recover the cost or estimated fair value of the assets over their estimated useful lives. Depreciation expense was \$2,292,055 in 2017 and \$2,079,916 in 2016.

NEW HAMPSHIRE CATHOLIC CHARITIES

Notes to Financial Statements

March 31, 2017 and 2016

Note 1 - (G) Investments

Investments in marketable securities are valued at their fair values in the statements of financial position. The measurement of fair value is made using the fair value hierarchy established under current accounting standards (see Note 13). Unrealized gains and losses are included in the change in net assets.

The Organization invests in mutual funds, some of which may use derivative financial instruments to hedge against their exposure to the stock market, foreign currency markets and fluctuations in interest rates. These financial instruments may include futures contracts, swap agreements and forward currency contracts. As these instruments are owned within the funds, the amounts associated with the Organization's holdings in these funds cannot be readily determined, but are estimated by management to be immaterial to the Organization's overall investments.

(H) Bond Project Reserve Fund

In August 2015, the bank set aside a portion of its bond proceeds to fund future capital projects (Note 10). Withdrawals may only be made with the consent of the bond holder.

(I) Salary and Expense Allocations

The home office allocates employee salaries to various salary expense classifications. This allocation is based on management estimates of the percentage of time each individual devotes to each type of service. The home office also allocates administrative expenses to the various programs based on estimates determined by management.

(J) Federal and State Income Taxes

The Organization is classified as a public charity and is exempt from Federal and state income taxes under the provisions of Section 501(c)(3) of the Internal Revenue Code. As a result, no provision for income taxes is required.

The Organization recognizes the tax benefit of an uncertain tax position only if management determines that it is more likely than not that the tax position would be sustained upon examination by taxing authorities based on the technical merit of the position. Management has determined that as of March 31, 2017 and 2016, the Organization did not have any uncertain tax positions.

(K) State Unemployment Compensation

The Organization is self-insured under State Unemployment Compensation law. Under this provision, the Organization records an expense for the actual unemployment claim instead of making quarterly payments to the State's unemployment fund.

NEW HAMPSHIRE CATHOLIC CHARITIES

Notes to Financial Statements

March 31, 2017 and 2016

Note 1 - (L) Restricted Support

The Organization reports gifts of cash, fixed assets and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities. In the absence of donor-imposed stipulations regarding how long donated fixed assets must be used, the Organization has adopted a policy of reporting the expiration of donor restrictions when the donated or acquired long-lived assets are placed in service. The Organization has adopted a policy of treating restricted donations received, whose restrictions are met within the same year, as unrestricted donations. The Organization has a similar policy with respect to investment income earned on these funds.

Temporarily restricted net assets are available for the following purposes at March 31, 2017 and 2016:

	<u>2017</u>	<u>2016</u>
For the benefit of mentally handicapped individuals	27,411	29,051
For educational scholarships	183,022	157,950
For the benefit of children	686,076	595,673
For the benefit of elderly	1,984,720	1,747,271
Charitable programs	627,598	596,856
Fixed assets	163,330	163,330
For food bank	1,703,888	600,244
Other	<u>1,141,983</u>	<u>957,932</u>
	<u>\$ 6,518,028</u>	<u>\$ 4,848,307</u>

Permanently restricted net assets are restricted to investment in perpetuity, the income from which is expendable for specific purposes. The income restrictions and net asset balances are as follows:

	<u>2017</u>	<u>2016</u>
For the benefit of elderly	495,424	495,424
For the benefit of children	636,306	636,306
Charitable programs	888,627	826,627
Other	<u>31,297</u>	<u>31,297</u>
	<u>\$ 2,051,654</u>	<u>\$ 1,989,654</u>

(M) Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenses, and other changes in net assets during the reporting period. Actual results could differ from those estimates.

NEW HAMPSHIRE CATHOLIC CHARITIES

Notes to Financial Statements

March 31, 2017 and 2016

Note 1 - (N) Annual Campaign

The Organization solicits donations from the general public during its annual campaign. Pledges from the annual campaign that remain uncollected as of the end of the year are recorded in the accompanying financial statements at estimated net collectible amounts.

(O) Donated Goods and Materials

Donated goods and materials, including goods donated to the Organization's food bank, are reported as support at their estimated fair value at the date of the gift. The food bank donations are reported as a program expense when the food is distributed to local distribution centers and needy individuals.

(P) Board Designated Net Assets

The Organization's Board of Trustees has designated certain assets be held and used for future long-term capital expenditures of the rehabilitation and nursing centers and the senior living communities. These assets totaled \$11,604,980 and \$10,315,042 at March 31, 2017 and 2016, respectively, and are included in investments in the accompanying financial statements. The organization may be subject to Medicaid rate reductions if these assets are not used for their designated purpose.

(Q) Advertising and Promotion

It is the Organization's policy to expense advertising and promotion costs as incurred. Advertising and promotion costs were \$257,966 and \$201,688 in 2017 and 2016, respectively.

Note 2 - Annual Campaign

The annual campaign to raise funds by voluntary contributions from individuals and businesses throughout the State of New Hampshire begins in April of each year. For the years ended March 31, 2017 and 2016, recorded contributions of approximately \$3,240,000 and \$3,270,000, respectively, included amounts collected by parishes of the Diocese of Manchester, New Hampshire on behalf of New Hampshire Catholic Charities.

Note 3 - Investments

New Hampshire Catholic Charities and its wholly-owned agencies and funds deposit money into the Catholic Charities Investment Fund (the "Fund"). The Fund pools all of the money received and invests in marketable securities, primarily consisting of a pooled international equity investment fund, mutual funds, and exchange traded funds. The investment income (loss) of the Fund is allocated to each depositor based on their percentage share of the total Fund.

The investments reported in the statements of financial position include the securities held in the Fund in addition to other investments held by the Organization and investments held in the temporarily and permanently restricted funds.

NEW HAMPSHIRE CATHOLIC CHARITIES

Notes to Financial Statements

March 31, 2017 and 2016

Note 3 - Investments (Continued)

Investment income (loss) is comprised of the following for the years ended March 31, 2017 and 2016:

	<u>2017</u>	<u>2016</u>
Interest on short-term obligations	45,329	44,869
Interest and dividend income	623,412	677,301
Gain (loss) on investments	3,336,625	(1,247,756)
Investment fees	<u>(78,737)</u>	<u>(76,135)</u>
	<u>\$ 3,926,629</u>	<u>\$ (601,721)</u>

Note 4 - Related Party Transactions

Catholic Charities' main office is located in facilities owned and shared by the Diocese of Manchester, New Hampshire (the Diocese), an Organization related through common governance. Catholic Charities reimburses the Diocese for a portion of the operating costs of the facility which amounted to \$104,900 in 2017 and \$112,440 in 2016.

Note 5 - Retirement Plan

The Organization has a contributory defined contribution retirement plan. The Organization's eligible employees may participate in this plan by deferring a portion of their pay as plan contributions. The Organization also makes contributions to the plan equal to 3% of the eligible employees' gross wages. The total expense for the years ended March 31, 2017 and 2016 was approximately \$678,000 and \$646,000, respectively.

Note 6 - Commitments

Catholic Charities rents office space throughout the State of New Hampshire under long-term and tenant at will agreements from various religious Organizations and third parties. The total rent expense for the years ended March 31, 2017 and 2016 was \$216,674 and \$219,762, respectively, for these leases. The leases expire on varying dates through March 2019. In addition, the Organization leased land for approximately \$25,000 in both 2017 and 2016, under a lease which expires in 2083. The Organization also leased two vehicles under leases which expire in 2022. Vehicle lease payments totaled approximately \$42,000 in 2017 and 2016. The following is a summary of non-cancelable future minimum rent payments for the above leases for the next five years and in the aggregate:

<u>Year Ending March 31,</u>	<u>Amount</u>
2018	123,932
2019	143,617
2020	67,292
2021	67,292
2022	53,153
Thereafter	<u>1,535,633</u>
	<u>\$1,990,919</u>

NEW HAMPSHIRE CATHOLIC CHARITIES

Notes to Financial Statements

March 31, 2017 and 2016

Note 7 - Compensated Absences

It is the Organization's policy to accrue for compensated absences as time is earned based upon length of employment. Effective July 1, 2016, the maximum accrual for most employees at the Organization is capped at one year of accrued and unused compensated absences (certain employees, hired prior to July 1, 2016, will transition to this policy over two years). An accrual for compensated absences, inclusive of vacation, earned but not taken of \$1,400,365 in 2017 and \$1,351,768 in 2016, has been included in the accompanying financial statements.

Note 8 - Insurance

The Organization pays premiums for property, liability and automobile insurance to the Diocese of Manchester (see Note 4). The Diocese is self-insured up to a maximum amount per occurrence and has secured insurance to provide for losses over this amount. The premiums are expensed by the Organization over the term of coverage. Total property, liability and automobile insurance billed by the Diocese and included in insurance expense was approximately \$1,358,000 and \$1,315,000 in 2017 and 2016, respectively.

The Organization's professional liability insurance provides coverage on a claims made basis. As of March 31, 2017, there were no known malpractice claims outstanding which, in the opinion of management, will be settled for amounts in excess of insurance coverage nor are there any unasserted claims or incidents for which a loss accrual has not been made. The Organization intends to continue this coverage through the Diocese and anticipates that such coverage will remain available.

Note 9 - Assets Held for Restrictive Purposes

Other assets held for permanently restricted purposes consisted of the following at March 31, 2017 and 2016:

	<u>2017</u>	<u>2016</u>
Cash - operating account	354,740	292,740
Cash - savings	29,797	29,797
Certificate of deposit	<u>1,500</u>	<u>1,500</u>
Total permanently restricted	<u>\$ 386,037</u>	<u>\$ 324,037</u>

Note 10 - Mortgage Bonds Payable

In August 2015, the New Hampshire Health and Education Facilities Authority (NHHEFA) issued \$15,500,000 of bonds which were purchased by a local bank in a private placement. The proceeds of the bond were then loaned to Catholic Charities. The loan is collateralized by a security interest in all of the business assets of the Organization, as defined, which include accounts receivable, inventory, equipment, furniture and gross receipts. The loan is also collateralized by a mortgage lien on the land and buildings of Mt. Carmel, St. Ann and Good Shepherd Rehabilitation and Nursing Centers. The loan carries an initial fixed interest rate of 2.93% and requires monthly installments for principal and interest based on a 25-year amortization period. The maturity date of the bond is August 1, 2045, however, the bond provides for a tender date on August 1, 2030. At the tender date, the bank that purchased the bond may renegotiate the interest rate or other terms of the bond. The bank may waive the mandatory tender, in its discretion, if the Organization submits a request not earlier than two years prior to the mandatory tender date. The bond can be repaid at any time provided the Organization gives the bank 30 days notice.

NEW HAMPSHIRE CATHOLIC CHARITIES

Notes to Financial Statements

March 31, 2017 and 2016

Note 10 - Mortgage Bonds Payable (Continued)

The loan agreement contains, among other things, certain restrictions and covenants which must be met by the Organization as to the use of bond proceeds, fixed asset additions and dispositions, the incurring of additional debt, the maintenance of a 1.15 ratio of aggregate income available for debt service to annual debt service, as defined, and the maintenance of minimum days cash on hand of no less than sixty-five days, as defined.

The bank set aside \$12,703,613 of bond proceeds at closing into a project reserve fund to fund future capital projects (Note 1 (H)). Withdrawals are permitted upon approval of the bond holder. On August 31, 2018, any remaining balance in the project reserve fund will be applied to the optional redemption of the bond. The remaining proceeds were used to refinance existing debt and pay debt issuance costs. The project reserve fund had a balance of \$9,847,029 as of March 31, 2017.

The future principal maturities of the mortgage bond and loan for the next five years and in the aggregate are as follows:

2018	363,393
2019	620,470
2020	814,961
2021	840,756
2022	864,934
Thereafter	<u>11,442,656</u>
	<u>\$ 14,947,170</u>

Note 11 - Statements of Cash Flows - Non-Cash Transactions

During 2016, \$850,089 was withdrawn in accordance with loan agreements from the bond escrow funds to pay principal payments on the prior bond issue.

In August 2015, the Organization issued a bond with a principal amount of \$15,500,000 in connection with a refinancing of its prior bond issue, the payment of bond issue costs, and to fund the various projects. The proceeds were allocated as follows: \$2,584,912 for the repayment of the prior bond issue, \$211,475 for loan costs, and \$12,703,613 into a project reserve fund (Note 10).

In addition, fixed assets totaling \$523,632 and \$160,720 were purchased on open credit in 2017 and 2016, respectively, and fixed assets totaling \$2,918,809 were paid from the bond project reserve fund in 2016.

Note 12 - Pledges Receivable

Pledges receivable at March 31, 2017 and 2016 include unconditional promises to give related to a capital campaign to defray the costs of the purchase and fit up of the new food bank building. Management has evaluated the outstanding pledges based on the history of the relationship with the donor and the status of the pledges and has deemed all pledges to be collectible. Pledges receivable with due dates extending beyond one year were discounted at 3.25%. All pledges receivable are classified as current in the accompanying statements of financial position as of March 31, 2017 and 2016.

NEW HAMPSHIRE CATHOLIC CHARITIES

Notes to Financial Statements

March 31, 2017 and 2016

Note 12 - Pledges Receivable (Continued)

The Organization raised a portion of the capital campaign donations through the New Hampshire Community Development Finance Authority ("CDFA"). The total funds raised by the CDFAs were \$350,000 (net of CDFAs administration fees), which are collateralized by a security interest in the new food bank building. The security interest is self-subordinating and will be discharged at the end of a 10-year amortization period which began on December 31, 2012.

Note 13 - Fair Value Measurements

Various inputs may be used to determine the fair value of investments. These inputs are summarized into three broad levels for financial statement purposes. Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority; Level 2 inputs consist of quoted prices for similar assets in active markets, quoted prices for identical or similar assets in inactive markets, or observable inputs other than quoted market prices; and Level 3 inputs consist of inputs that are unobservable and significant to the fair value measurement and have the lowest priority. The Organization uses appropriate valuation techniques based on available inputs to measure the fair value of its investments. An asset's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques must maximize the use of observable inputs and minimize the use of unobservable inputs. The inputs or valuation methodology used for valuing securities are not necessarily indicative of the risk associated with investing in those securities. There were no changes in the valuation techniques during the current year.

The following tables set forth the levels, within the fair value hierarchy, of the valuation techniques used to determine the fair value of the Organization's investments, classified by major type, as of March 31, 2017 and 2016:

	2017			
	Level 1	Level 2	Level 3	Total
Money market funds	130,997	152,066	-	283,063
Common equity securities	16,484	-	-	16,484
U.S. Government and Agency obligations	-	100,129	-	100,129
Corporate bonds	215,832	-	-	215,832
Equity mutual funds	3,182,650	-	-	3,182,650
International equity mutual funds	3,308,849	-	-	3,308,849
Fixed income mutual funds	8,261,287	-	-	8,261,287
Exchange traded funds - other	1,428,518	-	-	1,428,518
Exchange traded funds - equity	1,441,363	-	-	1,441,363
Real estate investment trust	24,034	-	-	24,034
Total assets in the fair value hierarchy	18,010,014	252,195	-	18,262,209
Investments measured at net asset value ^(a)	-	-	-	17,359,812
Investments at fair value	<u>\$ 18,010,004</u>	<u>\$ 252,195</u>	<u>\$ -</u>	<u>\$ 35,622,021</u>

NEW HAMPSHIRE CATHOLIC CHARITIES

Notes to Financial Statements

March 31, 2017 and 2016

Note 13 - Fair Value Measurements (Continued)

	2016			Total
	Level 1	Level 2	Level 3	
Money market funds	1,631,685	143,178	-	1,774,863
Common equity securities	14,206	-	-	14,206
U.S. Government and Agency obligations	-	50,887	-	50,887
Corporate bonds	197,881	-	-	197,881
Equity mutual funds	3,526,434	-	-	3,526,434
International equity mutual funds	2,332,584	-	-	2,332,584
Fixed income mutual funds	7,889,105	-	-	7,889,105
Exchange traded funds - other	1,065,120	-	-	1,065,120
Real estate investment trust	20,615	-	-	20,615
Total assets in the fair value hierarchy	16,677,630	194,065	-	16,871,695
Investments measured at net asset value ^(a)	-	-	-	14,871,426
Investments at fair value	<u>\$ 16,677,630</u>	<u>\$ 194,065</u>	<u>\$ -</u>	<u>\$ 31,743,121</u>

^(a) In accordance with subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line item presented in the statement of financial position.

All assets have been valued using a market approach. Fair values for assets in Level 2 for money market funds and U.S. Government and Agency obligations are calculated using quoted market prices for identical or similar assets in markets that are not active.

Investments measured at net asset value (NAV) include an equity mutual fund and a pooled international equity fund. The NAV is based on the fair value of the underlying investments of the fund. The NAV is used as a practical expedient to estimate fair value. The equity mutual fund invests with the objective of approximating, before expenses, the Russell 3000 Index, over the long term and implements a screen of certain social and environmental criteria. Units of this fund are valued daily and issuances and redemptions occur at net asset value. The pooled international equity fund invests in a diversified portfolio of equity securities of non-tobacco companies located in any country other than the United States. Units of this fund are valued monthly on the last business day of the month. Issuances and redemptions occur at net asset value and are permitted monthly on the first business day of the month with six business days notice.

NEW HAMPSHIRE CATHOLIC CHARITIES

Notes to Financial Statements

March 31, 2017 and 2016

Note 13 - Fair Value Measurements (Continued)

The following table summarizes investments for which fair value is measured using the NAV per share practical expedient as of March 31, 2017 and 2016:

	<u>2017</u>			
	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (if Currently Eligible)</u>	<u>Redemption Notice Period</u>
Equity mutual fund	12,214,656	N/A	Daily	N/A
Pooled international equity fund	<u>5,145,156</u>	N/A	Monthly	6 business days
	<u>\$ 17,359,812</u>			
	<u>2016</u>			
	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (if Currently Eligible)</u>	<u>Redemption Notice Period</u>
Equity mutual fund	10,380,070	N/A	Daily	N/A
Pooled international equity fund	<u>4,491,356</u>	N/A	Monthly	6 business days
	<u>\$ 14,871,426</u>			

Note 14 - Donor-designated Endowments

The Board of Trustees has determined that the majority of the Organization's permanently restricted net assets meets the definition of endowment funds under the Uniform Prudent Management of Institutional Funds Act of 2006 (UPMIFA). The Organization's endowments consist of six individual funds established for a variety of purposes. The net assets associated with these endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

NEW HAMPSHIRE CATHOLIC CHARITIES

Notes to Financial Statements

March 31, 2017 and 2016

Note 14 - Donor-designated Endowments (Continued)

The Board of Trustees of the Organization has interpreted the State Prudent Management of Institutional Funds Act (SPMIFA) as requiring the preservation of the fair value of the original gift as of the date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. 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 by the Organization in a manner consistent with the standard of prudence prescribed by SPMIFA. In accordance with SPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Organization, and (7) the Organization's investment policies.

All of the Organization's endowment funds are donor restricted. These endowment net assets as of March 31, 2017 and 2016, and the changes in endowment net assets for the years then ended, are as follows:

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Endowment net assets, March 31, 2015	-	247,250	1,696,914	1,944,164
Contributions	-	-	292,740	292,740
Investment income, net	-	34,795	-	34,795
Net depreciation	-	(87,249)	-	(87,249)
Amounts appropriated for expenditure	-	<u>(133,511)</u>	-	<u>(133,511)</u>
Endowment net assets, March 31, 2016	-	61,285	1,989,654	2,050,939
Contributions	-	-	62,000	62,000
Investment income, net	-	28,727	-	28,727
Net appreciation	-	187,350	-	187,350
Amounts appropriated for expenditure	-	<u>(140,144)</u>	-	<u>(140,144)</u>
Endowment net assets, March 31, 2017	<u>\$ -</u>	<u>\$ 137,218</u>	<u>\$ 2,051,654</u>	<u>\$ 2,188,172</u>

NEW HAMPSHIRE CATHOLIC CHARITIES
Notes to Financial Statements
March 31, 2017 and 2016

Note 14 - Donor-designated Endowments (Continued)

Investment Return Objectives, Risk Parameters and Strategies: The Organization has adopted, with the approval of the Board of Trustees, investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment funds while also maintaining the purchasing power of those endowment assets over the long-term. Accordingly, the investment process seeks to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk. Endowment assets are invested in a well-diversified asset mix, consisting mainly of mutual funds that are intended to result in a consistent inflation-protected rate of return that has sufficient liquidity to make an annual distribution not exceeding 7%, while growing the funds if possible. Therefore, the Organization expects its endowment assets, over time, to produce a rate of return sufficient to provide for the annual distribution. Investment risk is measured in terms of the total endowment funds. Investment assets, and allocation between asset classes and strategies, are managed so the fund is not exposed to unacceptable levels of risk.

Spending Policy: The Organization has a policy of appropriating for distribution each year 7% of its endowment fund's average fair value of the prior 12 quarters through the fiscal year-end preceding the fiscal year in which the distribution is planned. In establishing this policy, the Organization considered the long-term expected return on its investment assets, the nature and duration of the individual endowment funds, some of which must be maintained in perpetuity because of donor-restrictions, the possible effects of inflation, and the provisions of SPMIFA.

Note 15 - Risks and Uncertainties

The Organization invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near-term and that such changes could materially affect the investment balances.

Note 16 - Major Suppliers

As a member of Feeding America, the national network of food banks, the New Hampshire Food Bank gains access to otherwise unattainable food donations and potential funding. The New Hampshire Food Bank is able to use the national resources of Feeding America to negotiate wholesale food prices and supply their agencies with high-value items at a substantial discount. Partner retailers who only donate to Feeding America members made food donations to the New Hampshire Food Bank totaling approximately \$13,148,000 and \$14,085,000 during the years ended March 31, 2017 and 2016, respectively. These donations represented approximately 69% and 74% of the total donated food received for the years ended March 31, 2017 and 2016, respectively.

Note 17 - Subsequent Events

- Subsequent to year end, a contract was entered into for the renovation of St. Francis Rehabilitation and Nursing Center for approximately \$2,700,000.
- Management has evaluated subsequent events through August 23, 2017, the date when the financial statements were available to be issued.

NEW HAMPSHIRE CATHOLIC CHARITIES
Supplemental Schedules of Statements of Financial Position - Rehabilitation and Nursing Centers (Before Eliminations)
March 31, 2017

Exhibit 1

ASSETS

	Mount Carmel Rehabilitation and Nursing Center	Good Shepherd Rehabilitation and Nursing Center	St. Vincent de Paul Rehabilitation and Nursing Center	St. Ann Rehabilitation and Nursing Center	St. Francis Rehabilitation and Nursing Center	St. Teresa Rehabilitation and Nursing Center	Warde Rehabilitation and Nursing Center	Total
CURRENT ASSETS								
Cash and cash equivalents	393,784	5,603	1,806,185	65,562	1,434,271	1,450,083	119,263	5,274,751
Accounts receivable:								
Services, net of allowance for doubtful accounts of \$1,834,085	2,043,988	967,956	772,491	498,817	705,685	691,922	467,840	6,148,699
Affiliates	-	40,063	1,140,565	-	887,235	887,235	54,719	3,009,817
Prepaid expenses	16,663	30,001	18,900	9,804	6,497	7,187	3,627	92,679
Patient/tenant/other cash held in trust	53,309	14,275	39,104	17,370	9,765	12,865	3,711	150,399
Total current assets	2,507,744	1,057,898	3,777,245	591,553	3,043,453	3,049,292	649,160	14,676,345
FIXED ASSETS								
Land and land improvements	98,398	122,481	132,841	63,368	74,536	112,095	372,000	975,719
Buildings and improvements	8,910,626	3,248,102	2,706,448	3,914,688	2,795,059	2,570,145	1,728,836	25,873,904
Equipment and vehicles	1,314,310	834,412	892,260	864,175	486,346	625,219	353,356	5,370,078
Furniture and fixtures	905,414	487,703	537,719	327,602	305,249	343,280	54,581	2,961,548
Leasehold improvements	-	-	11,324	-	-	-	-	11,324
Construction in process	462,672	44,229	-	347,593	353,299	23,409	372,550	1,603,752
	11,691,420	4,736,927	4,280,592	5,517,426	4,014,489	3,674,148	2,881,323	36,796,325
Less: accumulated depreciation	5,324,434	3,849,560	3,154,465	3,613,616	2,876,172	3,053,087	230,378	22,101,712
Fixed assets, net	6,366,986	887,367	1,126,127	1,903,810	1,138,317	621,061	2,650,945	14,694,613
OTHER ASSETS								
Investments at fair value	3,651,859	2,733,352	1,927,530	1,089,278	2,128,643	3,741,656	-	15,272,318
Bond project reserve fund	416,094	-	-	416,094	2,340,513	-	333,102	3,505,803
Accounts receivable - affiliate	181,116	-	-	-	-	-	-	181,116
Other	102,133	-	4,512	-	9,460	-	15,000	131,105
Total other assets	4,351,202	2,733,352	1,932,042	1,505,372	4,478,616	3,741,656	348,102	19,090,342
Total	\$ 13,225,932	\$ 4,678,617	\$ 6,835,414	\$ 4,000,735	\$ 8,660,386	\$ 7,412,009	\$ 3,648,207	\$ 48,461,300

NEW HAMPSHIRE CATHOLIC CHARITIES
Supplemental Schedules of Statements of Financial Position - Rehabilitation and Nursing Centers (Before Eliminations)
March 31, 2017

Exhibit I

**LIABILITIES AND
NET ASSETS (DEFICIT)**

	Mount Carmel Rehabilitation and Nursing Center	Good Shepherd Rehabilitation and Nursing Center	St. Vincent de Paul Rehabilitation and Nursing Center	St. Ann Rehabilitation and Nursing Center	St. Francis Rehabilitation and Nursing Center	St. Teresa Rehabilitation and Nursing Center	Warde Rehabilitation and Nursing Center	Total
CURRENT LIABILITIES								
Current portion of mortgage bonds payable	11,556	7,486	5,560	198,412	4,906	4,651	-	232,571
Accounts payable:								
Trade	297,822	197,934	260,845	299,114	400,319	262,389	367,393	2,085,816
Other	157,688	69,263	89,769	73,326	69,217	74,288	53,721	587,272
Affiliates	2,011	468,945	-	441,576	7,575	694	1,784,436	2,705,237
Accrued salaries and wages	136,721	102,700	196,062	48,961	59,979	22,173	57,408	624,004
Deferred patient service revenue	20,822	2,605	-	2,003	-	-	22,147	47,577
Employee benefits payable	223,996	92,723	193,207	107,287	114,939	94,755	77,683	904,590
Patient/tenant/other cash held in trust payable	53,309	14,275	39,104	17,370	9,765	12,865	3,711	150,399
Total current liabilities	<u>903,925</u>	<u>955,931</u>	<u>784,547</u>	<u>1,188,049</u>	<u>666,700</u>	<u>471,815</u>	<u>2,366,499</u>	<u>7,337,466</u>
MORTGAGE BONDS PAYABLE,								
less current portion								
Principal amount	473,468	35,237	26,151	1,349,972	2,380,770	21,904	2,357,832	6,645,334
Less: unamortized bond issuance costs	6,047	650	496	22,474	28,753	401	28,331	87,152
Mortgage bonds payable, less unamortized bond issuance costs	<u>467,421</u>	<u>34,587</u>	<u>25,655</u>	<u>1,327,498</u>	<u>2,352,017</u>	<u>21,503</u>	<u>2,329,501</u>	<u>6,558,182</u>
Total liabilities	<u>1,371,346</u>	<u>990,518</u>	<u>810,202</u>	<u>2,515,547</u>	<u>3,018,717</u>	<u>493,318</u>	<u>4,696,000</u>	<u>13,895,648</u>
NET ASSETS (DEFICIT) - unrestricted	<u>11,854,586</u>	<u>3,688,099</u>	<u>6,025,212</u>	<u>1,485,188</u>	<u>5,641,669</u>	<u>6,918,691</u>	<u>(1,047,793)</u>	<u>34,565,652</u>
Total	<u>\$ 13,225,932</u>	<u>\$ 4,678,617</u>	<u>\$ 6,835,414</u>	<u>\$ 4,000,735</u>	<u>\$ 8,660,386</u>	<u>\$ 7,412,009</u>	<u>\$ 3,648,207</u>	<u>\$ 48,461,300</u>

NEW HAMPSHIRE CATHOLIC CHARITIES
Supplemental Schedules of Statements of Financial Position - Rehabilitation and Nursing Centers (Before Eliminations)
March 31, 2016

Exhibit I

ASSETS

	Mount Carmel Rehabilitation and Nursing Center	Good Shepherd Rehabilitation and Nursing Center	St. Vincent de Paul Rehabilitation and Nursing Center	St. Ann Rehabilitation and Nursing Center	St. Francis Rehabilitation and Nursing Center	St. Teresa Rehabilitation and Nursing Center	Warde Rehabilitation and Nursing Center	Total
CURRENT ASSETS								
Cash and cash equivalents	774,179	451,046	1,545,250	74,715	1,419,543	1,445,836	178,001	5,888,570
Accounts receivable:								
Services, net of allowance for doubtful accounts of \$1,528,228	1,629,899	1,421,060	808,556	601,389	628,739	1,437,523	816,039	7,343,205
Affiliates	689	76,859	1,558,618	-	1,083,474	-	37,924	2,757,564
Pledges receivable	20,000	-	-	-	-	-	-	20,000
Prepaid expenses	13,372	32,909	16,909	10,368	5,053	5,894	2,154	86,659
Patient/tenant/other cash held in trust	78,112	20,860	29,736	24,494	9,795	9,975	4,914	177,886
Total current assets	2,516,251	2,002,734	3,959,069	710,966	3,146,604	2,899,228	1,039,032	16,273,884
FIXED ASSETS								
Land and land improvements	98,398	122,481	132,841	63,368	72,201	112,095	372,000	973,384
Buildings and improvements	8,604,837	3,241,157	2,252,855	3,906,243	2,776,394	2,545,039	1,726,790	25,053,315
Equipment and vehicles	1,347,831	812,263	854,335	855,836	445,892	623,393	276,300	5,215,850
Furniture and fixtures	872,472	482,087	456,530	327,602	302,211	342,730	54,581	2,838,213
Leasehold improvements	-	-	11,324	-	-	-	-	11,324
Construction in process	168,401	-	476,090	22,005	16,948	-	33,587	717,031
	11,091,939	4,657,988	4,183,975	5,175,054	3,613,646	3,623,257	2,463,258	34,809,117
Less: accumulated depreciation	4,888,865	3,711,745	3,021,091	3,491,360	2,743,636	2,957,791	64,484	20,878,972
Fixed assets, net	6,203,074	946,243	1,162,884	1,683,694	870,010	665,466	2,398,774	13,930,145
OTHER ASSETS								
Investments, at fair value	3,245,941	2,352,670	1,713,278	968,201	1,892,036	3,325,756	-	13,497,882
Bond project reserve fund	414,435	-	-	414,435	2,331,190	-	329,646	3,489,706
Accounts receivable - affiliate	181,116	-	-	-	-	-	-	181,116
Other	102,133	-	4,512	-	9,460	-	15,000	131,105
Total other assets	3,943,625	2,352,670	1,717,790	1,382,636	4,232,686	3,325,756	344,646	17,299,809
Total	\$ 12,662,950	\$ 5,301,647	\$ 6,839,743	\$ 3,777,296	\$ 8,249,300	\$ 6,890,450	\$ 3,782,452	\$ 47,503,838

NEW HAMPSHIRE CATHOLIC CHARITIES
Supplemental Schedules of Statements of Financial Position - Rehabilitation and Nursing Centers (Before Eliminations)
March 31, 2016

Exhibit I

**LIABILITIES AND
NET ASSETS (DEFICIT)**

	Mount Carmel Rehabilitation and Nursing Center	Good Shepherd Rehabilitation and Nursing Center	St. Vincent de Paul Rehabilitation and Nursing Center	St. Ann Rehabilitation and Nursing Center	St. Francis Rehabilitation and Nursing Center	St. Teresa Rehabilitation and Nursing Center	Warde Rehabilitation and Nursing Center	Total
CURRENT LIABILITIES								
Current portion of mortgage bonds payable	11,227	7,273	5,402	192,765	4,766	4,519	-	225,952
Accounts payable:								
Trade	303,039	299,474	171,659	264,341	158,175	190,865	142,767	1,530,320
Other	174,054	89,027	94,578	91,831	78,687	84,983	45,863	659,023
Affiliates	-	-	-	-	-	694	1,471,172	1,471,866
Accrued salaries and wages	119,095	99,730	119,207	33,450	39,615	25,668	53,195	489,960
Deferred patient service revenue	46,452	5,525	3,568	11,603	11,302	17,572	-	96,022
Employee benefits payable	286,396	128,001	208,753	144,411	126,253	113,324	75,183	1,082,321
Patient/tenant/other cash held in trust payable	78,112	20,860	29,736	24,494	9,795	9,975	4,914	177,886
Total current liabilities	1,018,375	649,890	632,903	762,895	428,593	447,600	1,793,094	5,733,350
MORTGAGE BONDS PAYABLE,								
less current portion								
Principal amount	485,005	42,710	31,702	1,548,067	2,385,668	26,548	2,357,832	6,877,532
Less: unamortized bond issuance costs	6,552	705	537	24,334	31,159	435	30,701	94,423
Mortgage bonds payable, less unamortized bond issuance costs	478,453	42,005	31,165	1,523,733	2,354,509	26,113	2,327,131	6,783,109
Total liabilities	1,496,828	691,895	664,068	2,286,628	2,783,102	473,713	4,120,225	12,516,459
NET ASSETS (DEFICIT) - unrestricted	11,166,122	4,609,752	6,175,675	1,490,668	5,466,198	6,416,737	(337,773)	34,987,379
Total	\$ 12,662,950	\$ 5,301,647	\$ 6,839,743	\$ 3,777,296	\$ 8,249,300	\$ 6,890,450	\$ 3,782,452	\$ 47,503,838

NEW HAMPSHIRE CATHOLIC CHARITIES
Supplemental Schedule of Statements of Activities - Rehabilitation and Nursing Centers (Before Eliminations)
For the Year Ended March 31, 2017

Exhibit I

	Mount Carmel Rehabilitation and Nursing Center	Good Shepherd Rehabilitation and Nursing Center	St. Vincent de Paul Rehabilitation and Nursing Center	St. Ann Rehabilitation and Nursing Center	St. Francis Rehabilitation and Nursing Center	St. Teresa Rehabilitation and Nursing Center	Wardle Rehabilitation and Nursing Center	Total Unrestricted
REVENUE, GAINS AND OTHER SUPPORT:								
Patient and resident services, net	11,868,675	5,862,302	6,631,544	5,815,066	5,366,659	5,349,792	3,761,422	44,655,460
Bequests, donations and fundraising	3,664	11,125	9,320	14,168	15,934	9,357	6,379	69,947
In-kind donations	-	-	1,825	-	1,717	-	-	3,542
Other	79,251	10,265	26,252	23,916	43,229	33,491	15,995	232,399
Total revenue, gains and other support	11,951,590	5,883,692	6,668,941	5,853,150	5,427,539	5,392,640	3,783,796	44,961,348
EXPENSES:								
Salaries and wages	5,237,829	2,759,742	3,199,456	2,372,958	2,386,074	2,192,367	1,907,490	20,055,916
Employee benefits	1,057,363	515,658	679,094	519,974	520,680	440,844	334,911	4,068,524
Payroll taxes	386,769	205,484	233,888	177,427	178,118	165,636	159,624	1,506,946
Management fees	651,132	387,408	387,288	351,396	307,728	300,540	208,092	2,593,584
Professional fees	45,615	42,287	41,698	38,564	37,125	60,934	51,413	317,636
Purchased services - healthcare	1,052,905	1,088,125	908,754	1,177,123	760,003	909,477	666,577	6,562,964
Other purchased services	23,645	50,119	28,817	6,496	17,918	26,689	13,622	167,306
Advertising and promotion	7,928	20,601	3,575	4,978	8,235	2,338	3,826	51,481
Recruiting advertising	16,150	42,171	3,862	15,386	5,352	8,541	20,678	112,140
Office supplies	15,527	9,384	12,550	10,777	7,624	16,411	6,904	79,177
Healthcare supplies	443,638	304,728	182,379	231,688	176,047	238,462	156,317	1,733,259
Other supplies	117,698	79,798	74,502	61,306	53,714	63,128	40,740	490,886
Postage and shipping	9,344	7,107	4,837	6,262	5,642	6,883	7,065	47,140
Printing	1,481	1,246	499	369	644	674	1,351	6,264
Telephone	10,701	28,061	13,111	17,119	11,283	11,925	7,081	99,281
Dues and subscriptions	15,827	14,129	10,987	8,163	14,242	9,664	5,784	78,796
Information technology	52,526	38,977	42,585	34,551	35,081	38,452	36,707	278,879
Rent and occupancy costs	355,351	222,704	274,156	127,731	137,598	112,933	193,515	1,423,988
Equipment maintenance, repair and rentals	88,202	44,158	18,641	41,092	31,025	42,515	69,775	335,408
Travel	1,980	2,594	8,670	2,630	2,897	748	1,657	21,176
Hospitality	-	108	-	-	-	94	-	202
Conferences and meetings	4,637	2,938	12,536	1,033	4,898	4,053	3,425	33,520
Interest	14,926	1,612	1,198	55,005	71,129	1,014	71,314	216,198
Depreciation	510,687	144,411	147,781	180,696	137,724	107,997	103,570	1,332,866
Insurance	255,769	154,406	163,454	130,750	112,803	111,800	87,880	1,016,862
Miscellaneous	16,665	13,391	10,603	16,355	11,910	7,614	9,005	85,543
Food	317,194	166,199	194,381	167,200	158,232	170,065	80,098	1,253,369
Nursing facility assessment tax	634,545	312,295	364,039	319,010	288,838	270,448	201,672	2,390,847
Bad debts (recoveries), net	318,421	488,579	9,993	(101,107)	15,398	(15,364)	41,718	757,638
Bank service charges	6,991	933	1,071	6,754	855	710	5,477	22,791
Total expenses	11,671,446	7,149,353	7,034,405	5,981,686	5,498,817	5,307,592	4,497,288	47,140,587
INVESTMENT INCOME, net	408,320	344,008	215,001	123,056	246,749	416,906	3,472	1,757,512
CHANGE IN NET ASSETS (DEFICIT)	688,464	(921,653)	(150,463)	(5,480)	175,471	501,954	(710,020)	(421,727)
NET ASSETS (DEFICIT) - beginning of year	11,166,122	4,609,752	6,175,675	1,490,668	5,466,198	6,416,737	(337,773)	34,987,379
NET ASSETS (DEFICIT) - end of year	\$ 11,854,586	\$ 3,688,099	\$ 6,025,212	\$ 1,485,188	\$ 5,641,669	\$ 6,918,691	\$ (1,047,793)	\$ 34,565,652

NEW HAMPSHIRE CATHOLIC CHARITIES
Supplemental Schedules of Statements of Activities - Rehabilitation and Nursing Centers (Before Eliminations)
For the Year Ended March 31, 2016

Exhibit I

	Mount Carmel Rehabilitation and Nursing Center	Good Shepherd Rehabilitation and Nursing Center	St. Vincent de Paul Rehabilitation and Nursing Center	St. Ann Rehabilitation and Nursing Center	St. Francis Rehabilitation and Nursing Center	St. Teresa Rehabilitation and Nursing Center	Warde Rehabilitation and Nursing Center	Total Unrestricted
REVENUE, GAINS AND OTHER SUPPORT:								
Patient and resident services, net	11,858,363	6,963,879	7,093,608	6,500,386	5,410,139	5,425,877	3,299,851	46,552,103
Bequests, donations and fundraising	57,725	12,270	9,701	10,878	17,980	8,118	122,811	239,483
In-kind donations	-	-	6,980	-	-	-	-	6,980
Net assets released from restriction	155,179	-	-	-	-	-	-	155,179
Other	79,772	6,948	24,686	21,980	43,129	35,701	15,203	227,419
Total revenue, gains and other support	12,151,039	6,983,097	7,134,975	6,533,244	5,471,248	5,469,696	3,437,865	47,181,164
EXPENSES:								
Salaries and wages	5,268,679	2,856,389	3,086,646	2,472,277	2,295,967	2,248,319	1,673,904	19,902,181
Employee benefits	1,125,032	576,033	724,817	544,330	523,447	470,829	298,642	4,263,130
Payroll taxes	385,859	212,377	227,273	181,887	173,086	171,260	173,717	1,475,459
Management fees	561,960	322,608	323,760	290,124	257,808	250,752	168,840	2,175,852
Professional fees	47,659	44,177	42,040	39,530	37,315	48,520	15,470	274,711
Purchased services - healthcare	980,860	1,032,153	837,230	1,151,817	701,717	652,519	469,530	5,825,826
Other purchased services	38,967	25,390	18,808	8,797	28,100	24,899	102,086	247,047
Advertising and promotion	3,044	11,765	5,601	7,087	6,996	813	1,378	36,684
Recruiting advertising	1,346	61,500	2,429	12,825	4,489	7,417	3,258	93,264
Office supplies	16,139	14,202	16,524	11,812	6,114	12,788	7,848	85,427
Healthcare supplies	425,081	318,742	197,083	303,512	171,484	236,780	129,247	1,781,929
Other supplies	127,596	94,983	74,563	61,673	62,456	75,908	37,674	534,853
Postage and shipping	8,051	6,028	4,728	6,628	4,775	5,514	5,535	41,259
Printing	2,113	3,854	1,002	1,347	760	718	1,150	10,944
Telephone	10,053	26,149	13,276	15,958	10,530	11,728	6,529	94,223
Dues and subscriptions	19,547	13,616	12,462	8,893	12,420	9,780	3,186	79,904
Information technology	48,319	33,528	35,992	32,346	33,479	25,738	37,906	247,308
Rent and occupancy costs	342,695	220,978	258,979	129,113	129,951	106,385	182,558	1,370,689
Equipment maintenance, repair and rentals	62,035	50,698	18,188	51,740	22,980	34,309	32,784	272,734
Travel	1,935	3,287	7,348	4,164	4,142	3,895	2,643	27,414
Hospitality	-	200	-	-	-	92	-	292
Conferences and meetings	7,865	2,341	3,027	2,219	3,967	2,884	3,248	25,551
Interest	15,610	4,193	3,768	134,718	44,142	2,267	45,901	250,599
Depreciation	491,508	157,480	99,889	152,235	130,846	105,393	64,484	1,201,835
Insurance	248,093	150,145	158,714	127,847	109,450	108,001	72,768	975,018
Miscellaneous	17,382	11,121	13,048	16,321	13,546	11,248	7,896	90,562
Food	328,230	179,986	193,570	178,746	158,396	159,099	57,200	1,255,227
Nursing facility assessment tax	642,834	373,594	387,349	349,949	293,958	301,545	178,098	2,527,327
Loss (gain) on disposal of fixed assets	(1,500)	-	1,449	-	884	-	-	833
Bad debts (recoveries), net	126,903	194,388	(9,231)	30,482	71,287	276,322	42,721	732,872
Bank service charges	5,237	521	622	2,367	515	605	196	10,063
Total expenses	11,359,132	7,002,426	6,760,954	6,330,744	5,315,007	5,366,327	3,776,427	45,911,017
INVESTMENT INCOME (LOSS), net	(36,753)	22,563	(27,712)	29,659	(40,692)	(84,628)	789	(136,774)
CHANGE IN NET ASSETS (DEFICIT)	755,154	3,234	346,309	232,159	115,549	18,741	(337,773)	1,133,373
NET ASSETS - beginning of year	10,410,968	4,606,518	5,829,366	1,258,509	5,350,649	6,397,996	-	33,854,006
NET ASSETS (DEFICIT) - end of year	\$ 11,166,122	\$ 4,609,752	\$ 6,175,675	\$ 1,490,668	\$ 5,466,198	\$ 6,416,737	\$ (337,773)	\$ 34,987,379