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ATTORNEY GENERAL
DEPARTMENT OF JUSTICE

33 CAPITOL STREET
CONCORD, NEW HAMPSHIRE 03301-6397

GORDON J. MACDONALD
ATTORNEY GENERAL

JANE E. YOUNG
DEPUTY ATTORNEY GENERAL

January 4, 2021

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 **retroactively** enter into subgrants with the organizations listed below, in the amount of $736,796.50, from the U.S. Department of Justice, Office of Violence Against Women, Violence Against Women Formula Grant for the purpose of providing services for women in New Hampshire who are victims of violent crimes effective January 1, 2021, upon approval from the Governor and Executive Council through March 31, 2022. 100% Federal Funds.

Funding is available in account number 02-20-20-201510-5017, Department of Justice, Grants Administration, Violence Against Women Act Grant as follows:

Class and Account	Subgrantee	Vendor#	Total SFY 2021 Amount
085-588510	Administrative Office of the Courts	311205-B001	$55,000
072-500574	Strafford County Attorney's Office	177446-B120	$30,000
072-500574	County of Cheshire	177372-B003	$30,000
072-500574	Franklin Police Department	177390-B003	$30,000
072-500575	YWCA New Hampshire	154141-B001	$20,000
072-500574	Office of the Grafton County Attorney	177397-B005	$30,000
072-500574	Town of Plaistow Police Department	177462-B002	$30,000
072-500575	Bridges Domestic and Sexual Assault Support Services, Inc.	155039-B001	$20,000
072-500575	NH Pro Bono Referral System	332889-B001	$40,000
072-500575	New Hampshire Legal Assistance	154648-B001	$45,000
072-500575	NH Coalition Against Domestic and Sexual Violence	155510-B001	$155,700
072-500574	Merrimack County Attorney's Office	177435-B011	$30,000
072-500574	Nashua Police Department	177441-B013	$58,000
072-500574	Manchester Police Department	177433-B012	$93,000

072-500574	City of Manchester, City Solicitor's Office	177433-B004	$30,000
072-500574	Portsmouth Police Department	177463-B007	$26,025
072-500574	Coos County Attorney Office	177270-B006	$14,071.50
		Totals:	$736,796.50

EXPLANATION

This item request is **retroactive** because the full and correct contracts were not received by this Office from all subgrantees for timely consideration by Governor and Council prior to January 1, 2021.

These subgrants are from the remaining Federal Fiscal Year 2019 and Federal Fiscal Year 2020 funds that New Hampshire receives annually from the U.S. Department of Justice, Office of Violence Against Women, Violence Against Women Act Grant (VAWA). The grant is targeted specifically at deterring crimes involving violence against women and aiding women who are victims of crime. Statutory requirements of the VAWA grant program are that agencies representing law enforcement will be allocated at least 25% of the award; prosecution offices will be allocated at least 25% of the award; and victim service providers will be allocated at least 30% of the award (with at least 10% of that to be distributed to culturally specific community-based services and 20% to sexual assault victims). Lastly, 5% of the funding must be expended by the courts.

The subgrant recipients above have received previous VAWA awards from DOJ. All were selected previously through a request for fund solicitation and now represent core service providers for the State of New Hampshire in the area of violence against women services. These awards will allow the funded organizations to continue providing the vital services upon which New Hampshire's citizens have come to rely.

Services and positions being supported through the awarding of these funds include, but are not limited to, specially trained domestic violence and sexual assault prosecutors at county attorney offices, victim advocate positions in police departments and in county attorney offices, staff positions for two Domestic Violence Units in our largest police departments, and continued services to victims of domestic and sexual violence.

In the event that federal funds are no longer available, general funds will not be requested to support this program.

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

Respectfully submitted,

Gordon J. MacDonald
Attorney General

#2996410

State of New Hampshire
Interagency Memorandum of Understanding

Whereas, the New Hampshire Department of Justice (DOJ) is a duly constituted agency of the State of New Hampshire;

Whereas, the New Hampshire Administrative Office of the Courts (AOC) is a duly constituted agency of the State of New Hampshire;

Whereas, DOJ is responsible for providing funding through a subgrant to AOC as herein described in the application for 2020 Services, Training, Officer, Prosecutors for the Violence Against Women Act Formula Grant Program state solicitation "STOP".

Whereas, DOJ desires to enter into a subgrant with AOC for a term from Governor and Council approval through 3/31/2022 in an amount to not exceed $55,000;

Whereas, AOC is responsible for adhering to all conditions as set forth in their Application, "STOP" federal financial rules and all applicable state rules and regulations of procurement;

Whereas, AOC desires to assist in the funding of the position of Domestic Violence Program Manager.

Whereas, AOC desires to train Judges, Clerks and Court Staff.

NOW THEREFORE, the parties enter into this Memorandum of Understanding to their mutual benefit, the benefit of the State and in furtherance of constitutional or statutory authority and objectives.

1. DOJ agrees to pay AOC the amount of $55,000.00 for the services described in the attached MOU Exhibit A, which is hereby incorporated by reference. Payment shall be provided from 020-20-20-201510-5017-085-588510, "Violence Against Women Act"

2. AOC agrees to perform the services described in the attached MOU Exhibit A which is hereby incorporated by reference.

3. The method of payment and payment amount for the above-referenced services, if any is required, is described in the attached MOU Exhibit B, such exhibit being hereby incorporated by reference.

4. All obligations hereunder are contingent upon the availability and continued appropriation of funds. The agencies shall not be required to transfer funds from any other account in the event that funds are reduced or unavailable.

5. The Memorandum of Understanding is effective until 3/31/2022.

6. This Memorandum of Understanding may be amended by an instrument in writing signed by both parties. Either party may terminate this agreement by providing written notice to the other party at least 30 days prior to termination.

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7. The parties agree that the obligations, agreements and promises made under this Memorandum of Understanding are not intended to be legally binding on the parties and are not legally enforceable.

8. Disputes arising under this Memorandum of Understanding which cannot be resolved between the agencies shall be referred to the Department of Justice, Civil Bureau, for review and resolution.

9. This agreement shall be construed in accordance with the laws of the State of New Hampshire.

10. The parties hereto do not intend to benefit any third parties and this Memorandum of Understanding shall not be construed to confer any such benefit.

11. In the event any of the provisions of this Memorandum of Understanding are held to be contrary to any state or federal law, the remaining provisions of this Memorandum of Understanding will remain in full force and effect.

12. This Memorandum of Understanding, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire Memorandum of Understanding and understandings between the parties, and supersedes all prior Memoranda of Understanding and understandings related hereto.

13. Nothing herein shall be construed as a waiver of sovereign immunity, such immunity being hereby specifically preserved.

14. ***NH Department of Justice:***

Kathleen Carr Date: 10/15/2020

Kathleen Carr
Director of Administration

15. ***NH Administrative Office of the Court***

Date: 10/13/20

Christopher M. Keating, Director

1. ***Approved by the Attorney General (Form, Substance and Execution)***

Takhmina Rakhmatova Date: 10/19/2020

Attorney

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EXHIBIT A

-SCOPE OF SERVICES-

1. The NH Administrative Office of the Courts as Subrecipient shall receive a grant from the New Hampshire Department of Justice (DOJ) for expenses incurred for services provided to victims of domestic and sexual violence, stalking and dating violence in compliance with the terms, conditions, specifications, and scope of work as outlined in the Subrecipient's application under Services, Training, Officers, Prosecutors for the Violence Against Women Act Formula Grant Program state solicitation.

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
   603-271-8091 or Travis.Teeboom@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 the Memorandum of Understanding.

   3a. The Subrecipient shall be awarded an amount not to exceed $55,000 of the total Grant Limitation upon Governor and Executive Council approval to 12/31/2021, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

   i. With sufficient reason, the Subrecipient may apply for an extension of the grant period for up to three months. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.

   ii. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Executive Council approval, nor after 12/31/2021, or 3/31/2022 if extension is granted.

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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 VAWA Federal Grant Program Rule and Special Conditions as Appendix I which is subject to annual review.

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EXHIBIT C

Violence Against Women Act
SPECIAL CONDITIONS
Grant # 2020-WF-AX-0021

1. 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 assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance also is a material requirement of this award.

By accepting this award on behalf of the subrecipient, the authorized subrecipient official accepts all material requirements of the award, and specifically adopts, as if personally executed by the authorized recipient official, all assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance.

Failure to comply with any one or more of these award requirements, whether a condition set out in full below, a condition incorporated by reference below, or an assurance or certification related to conduct during the award period may result in the Office on Violence Against Women ("OVW") or the NH Dept. of Justice ("NHDOJ") taking appropriate action with respect to the subrecipient and the award. Among other things, OVW or NHDOJ may withhold award funds, disallow costs, or suspend or terminate the award. DOJ, including OVW and NHDOJ, 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 34 U.S.C. 10271-10273), 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.

2. Applicability of Part 200 Uniform Requirements and DOJ Grants Financial Guide

The subrecipient agrees to comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by the Department of Justice (DOJ) in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements"), and the current edition of the DOJ Grants Financial Guide as posted on the OVW website, including any updated

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version that may be posted during the period of performance. The recipient also agrees that all financial records pertinent to this award, including the general accounting ledger and all supporting documents, are subject to agency review throughout the life of the award, during the close-out process, and for three years after submission of the final Federal Financial Report (SF-425) or as long as the records are retained, whichever is longer, pursuant to 2 C.F.R. 200.333, 200.336.

3. **Requirement to report potentially duplicative funding**

If the subrecipient currently has other active awards of federal funds, or if the subrecipient receives any other award of federal funds during the period of performance for this award, the subrecipient promptly must determine whether funds from any of those other federal awards have been, are being, or are to be used (in whole or in part) for one or more of the identical cost items for which funds are provided under this award. If so, the subrecipient must promptly notify the NHDOJ Grants Management Unit in writing of the potential duplication, and, if so requested by the NHDOJ , must seek a budget modification or change-of-project-scope to eliminate any inappropriate duplication of funding.

4. **Requirements related to System for Award Management and unique entity identifiers**

The subrecipient must comply with applicable requirements regarding the System for Award Management (SAM), currently accessible at https://www.sam.gov. This includes applicable requirements regarding registration with SAM, as well as maintaining current information in SAM.

The subrecipient also must comply with applicable restrictions on subawards ("subgrants") to first-tier subrecipients (first-tier "subgrantees"), including restrictions on subawards to entities that do not acquire and provide the unique entity identifier required for SAM registration.

The details of the recipient's obligations related to SAM and to unique entity identifiers are posted on the OVW website at https://www.justice.gov/ovw/award-conditions (Award Condition: Requirements related to System for Award Management (SAM) and unique entity identifiers), and are incorporated by reference here.

5. **Employment eligibility verification for hiring under the award**

The subrecipient must ensure that, as part of the hiring process for any position within the United States that is or will be funded (in whole or in part) with award funds, the recipient (or any subrecipient at any tier) properly verifies the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. § 1324a(a)(1) and (2). The details of the recipient's obligations under this condition are posted on the OVW website at

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https://www.justice.gov/ovw/award-conditions (Award Condition: Employment eligibility verification for hiring under award), and are incorporated by reference here.

6. **Requirement to report actual or imminent breach of personally identifiable information (PII)**

The recipient (and any subrecipient at any tier) must have written procedures in place to respond in the event of an actual or imminent breach (as defined in OMB M-17-12) if it (or a subrecipient)-- 1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of personally identifiable information (PII) (as defined in 2 C.F.R. 200.79) within the scope of an OVW grant-funded program or activity, or 2) uses or operates a Federal information system (as defined in OMB Circular A-130). The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to an OVW Program Manager no later than 24 hours after an occurrence of an actual breach, or the detection of an imminent breach.

In the event of an actual, or imminent, breach of Personally Identifiable Information of a U.S Department of Justice funded program or activity by a subrecipient, the subrecipient must have a procedure in place that indicates that the Grants Management Unit will be notified of the breach by the end of the business day (4:00 p.m EST) that the breach was reported. An e-mail will be sent to Grants@doj.nh.gov, which e-mails every staff member in the Grants Management Unit, notifying the Unit of the breach. The GMU Administrator, or designee, will respond to the subrecipient's e-mail notifying receipt of the notification by the end of the business day that it was received. If the subrecipient does not receive a confirmation e-mail from the GMU the subrecipient shall call the NH Department of Justice main number, (603)271-3658, and request to speak to the GMU and report the breach.

Subrecipients must have written procedures that document the process of notifying the GMU in the event of a PII breach. Written procedures will be verified during onsite monitoring's conducted by the GMU.

7. **Unreasonable restrictions on competition under the award; association with federal government.**

No recipient (or subrecipient, at any tier) may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by DOJ. The details of the recipient's obligations under this condition are posted on the OVW website at https://www.justice.gov/ovw/award-conditions (Award Condition: Unreasonable restrictions on competition under the award; association with federal government), and are incorporated by reference here.

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EXHIBIT C

8. Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OVW 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 subrecipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award Condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OVW authority to terminate award)), and are incorporated by reference here.

9. Determinations of suitability to interact with participating minors

This condition applies to this award if it is indicated in the application for the award (as approved by DOJ) (or in the application for any subaward at any tier), the DOJ funding announcement (solicitation), or an associated federal statute that a purpose of some or all of the activities to be carried out under the award (whether by the recipient or a subrecipient at any tier) is to benefit a set of individuals under 18 years of age.

The recipient, and any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status. The details of this requirement are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

10. Compliance with applicable rules regarding approval, planning, and reporting of conferences, meetings, trainings, and other events

The recipient, and any subrecipient ("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.

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Information on the pertinent DOJ definition of conferences and the rules applicable to this award appears on the OVW website at https://www.justice.gov/ovw/conference-planning.

11. OVW Training Guiding Principles

The recipient understands and agrees that any training or training materials developed or delivered with funding provided under this award must adhere to the OVW Training Guiding Principles for Grantees and Subgrantees, available at https://www.justice.gov/ovw/resources-and-faqs-grantees#Discretionary.

12. Effect of failure to address audit issues

The subrecipient understands and agrees that the NHDOJ (and OJP or OVW, as appropriate) may withhold award funds, or may impose other related requirements, if (as determined by the NHDOJ) the subrecipient does not satisfactorily and promptly address outstanding issues from audits required by the Part 200 Uniform Requirements (or by the terms of this award), or other outstanding issues that arise in connection with audits, investigations, or reviews of DOJ awards.

13. Potential imposition of additional requirements

The subrecipient agrees to comply with any additional requirements that may be imposed by the NHDOJ (and OJP or OVW, as appropriate) during the period of performance for this award, if the subrecipient is designated as "high- risk" for purposes of the DOJ high-risk grantee list.

14. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 42

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 42, specifically including any applicable requirements in Subpart E of 28 C.F.R. Part 42 that relate to an equal employment opportunity program.

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EXHIBIT C

15. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 38

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 38, specifically including any applicable requirements regarding written notice to program beneficiaries and prospective program beneficiaries.

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 recipient and subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations.

16. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 54

The recipient, and any subrecipient ("subgrantee") 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."

17. Restrictions on "lobbying" and policy development

In general, as a matter of federal law, federal funds may not be used by the recipient, or any subrecipient ("subgrantee") at any tier, either directly or indirectly, in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government, in order to avoid violation of 18 U.S.C. § 1913. The recipient, or any subrecipient ("subgrantee") may, however, use federal funds to collaborate with and provide information to federal, state, local, tribal and territorial public officials and agencies to develop and implement policies and develop and promote state, local, or tribal legislation or model codes designed to reduce or eliminate domestic violence, dating violence, sexual assault, and stalking (as those terms are defined in 34 U.S.C. § 12291(a)) when such collaboration and provision of information is consistent with the activities otherwise authorized under this grant program.

Another federal law generally prohibits federal funds awarded by OVW from being used by the recipient, or any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them) with respect to the awarding of a federal grant or cooperative agreement, subgrant, contract, subcontract, or loan, or with respect to actions such as renewing, extending, or modifying any such award. See 31

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U.S.C. § 1352. Certain exceptions to this law apply, including an exception that applies to Indian tribes and tribal organizations.

Should any question arise as to whether a particular use of federal funds by a recipient (or subrecipient) would or might fall within the scope of these prohibitions, the subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

18. Compliance with general appropriations-law restrictions on the use of federal funds for this fiscal year

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions, for each fiscal year, are set out at https://www.justice.gov/ovw/award-conditions (Award Condition: General appropriations-law restrictions on use of federal award funds), 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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

19. Reporting Potential Fraud, Waste, and Abuse, and Similar Misconduct

The recipient and any subrecipients ("subgrantees") must promptly refer to the DOJ Office of the Inspector General (OIG) any credible evidence that a principal, employee, agent, subrecipient, contractor, subcontractor, or other person has, in connection with funds under this award -- (1) submitted a claim that violates 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.

Potential fraud, waste, abuse, or misconduct involving or relating to funds under this award should be reported to the OIG by-- (1) online submission accessible via the OIG webpage at https://oig.justice.gov/hotline/contact-grants.htm (select "Submit Report Online"); (2) mail directed to: U.S. Department of Justice, Office of the Inspector General, Investigations Division, ATTN: Grantee Reporting, 950 Pennsylvania Ave., NW, Washington, DC 20530; (3) by facsimile directed to the DOJ OIG Fraud Detection Office (Attn: Grantee Reporting) at (202) 616-9881 (fax).

Additional information is available from the DOJ OIG website at http://www.usdoj.gov/oig.

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EXHIBIT C

20. Restrictions and certifications regarding non-disclosure agreements and related matters

No recipient or subrecipient ("subgrantee") under this award, or entity that receives a procurement contract or subcontract 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.

1. In accepting this award, the subrecipient--

a. 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

b. 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.

2. If the subrecipient does or is authorized under this award to make subawards ("subgrants"), procurement contracts, or both--

a. it represents that--

(1) it has determined that no other entity that the subrecipient'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

(2) it has made appropriate inquiry, or otherwise has an adequate factual basis, to support this representation; and

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b. 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.

21. Compliance with 41 U.S.C. 4712 (including prohibitions on reprisal; notice to employees)

The recipient (and any 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 NHDOJ or (OJP or OVW, as appropriate) for guidance.

22. Encouragement of policies to ban text messaging while driving

Pursuant to Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," 74 Fed. Reg. 51225 (October 1, 2009), DOJ encourages recipients and subrecipients ("subgrantees") to adopt and enforce policies banning employees from text messaging while driving any vehicle during the course of performing work funded by this award, and to establish workplace safety policies and conduct education, awareness, and other outreach to decrease crashes caused by distracted drivers.

23. Requirement to disclose whether recipient is designated high risk by a federal grant-making agency outside of DOJ.

If the recipient is designated high risk by a federal grant-making agency outside of DOJ, currently or at any time during the course of the period of performance under this award, the subrecipient must disclose that fact and certain related information to OVW by email to OVW.GFMD@usdoj.gov. For purposes of this disclosure, high risk includes any status under which a federal awarding agency

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provides additional oversight due to the recipient's past performance, or other programmatic or financial concerns with the recipient.

The recipient's disclosure must include the following: (1) the federal awarding agency that currently designates the recipient high risk; (2) the date the recipient was designated high risk; (3) the high-risk point of contact at that federal awarding agency (name, phone number, and email address); and (4) the reasons for the high-risk status, as set out by the federal awarding agency.

24. Availability of general terms and conditions on OVW website

The subrecipient agrees to follow the applicable set of general terms and conditions that are available at https://www.justice.gov/ovw/award-conditions. These do not supersede any specific conditions in this award document.

25. Compliance with statutory and regulatory requirements

The subrecipient agrees to comply with all relevant statutory and regulatory requirements, which may include, among other relevant authorities, the Violence Against Women Act of 1994, P.L. 103-322, the Violence Against Women Act of 2000, P.L. 106-386, the Violence Against Women and Department of Justice Reauthorization Act of 2005, P.L. 109-162, the Violence Against Women Reauthorization Act of 2013, P.L. 113-4, the Omnibus Crime Control and Safe Streets Act of 1968, 34 U.S.C. §§ 10101 et seq., and OVW's implementing regulations at 28 C.F.R. Part 90.

26. Compliance with solicitation requirements

The subrecipient agrees that it must be in compliance with requirements outlined in the solicitation under which the approved application was submitted, the applicable Solicitation Companion Guide, and any program-specific frequently asked questions (FAQs) on the OVW website (https://www.justice.gov/ovw/resources-and-faqs-grantees). The program solicitation, Companion Guide, and any program specific FAQs are hereby incorporated by reference into this award.

27. VAWA 2013 nondiscrimination condition

The subrecipient acknowledges that 34 U.S.C. § 12291(b)(13) prohibits subrecipients of OVW awards from excluding, denying benefits to, or discriminating against any person on the basis of actual or perceived race, color, religion, national origin, sex, gender identity, sexual orientation, or disability in any program or activity funded in whole or in part by OVW. Subrecipients may provide sex-segregated or sex-specific programming if doing so is necessary to the essential operations of the

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program, so long as the subrecipient provides comparable services to those who cannot be provided with the sex-segregated or sex-specific programming. The subrecipient agrees that it will comply with this provision. The subrecipient also agrees to ensure that any subrecipients ("subgrantees") at any tier will comply with this provision.

28. Misuse of award funds

The subrecipient understands and agrees that misuse of award funds may result in a range of penalties, including suspension of current and future funds, suspension or debarment from federal grants, recoupment of monies provided under an award, and civil and/or criminal penalties.

29. Limitation on use of funds to approved activities

The subrecipient agrees that grant funds will be used only for the purposes described in the subrecipient's application, unless the NHDOJ Grants Management Unit determines that any of these activities are out of scope or unallowable. The subrecipient must not undertake any work or activities that are not described in the subrecipient's application, award documents, or approved budget, and must not use staff, equipment, or other goods or services paid for with grant funds for such work or activities, without prior written approval by the NHDOJ.

30. Non-supplantation

The subrecipient agrees that grant funds will be used to supplement, not supplant, non-federal funds that would otherwise be available for the activities under this grant.

31. Confidentiality and information sharing

The subrecipient agrees to comply with the provisions of 34 U.S.C. § 12291(b)(2), nondisclosure of confidential or private information, which includes creating and maintaining documentation of compliance, such as policies and procedures for release of victim information. The subrecipient also agrees to comply with the regulations implementing this provision at 28 CFR 90.4(b) and "Frequently Asked Questions (FAQs) on the VAWA Confidentiality Provision (34 U.S.C. § 12291(b)(2))" on the OVW website at https://www.justice.gov/ovw/resources-and-faqs-grantees. The subrecipient also agrees to ensure that all subrecipients ("subgrantees") at any tier meet these requirements.

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32. Activities that compromise victim safety and recovery or undermine offender accountability

The subrecipient agrees that grant funds will not support activities that compromise victim safety and recovery or undermine offender accountability, such as: procedures or policies that exclude victims from receiving safe shelter, advocacy services, counseling, and other assistance based on their actual or perceived sex, age, immigration status, race, religion, sexual orientation, gender identity, mental health condition, physical health condition, criminal record, work in the sex industry, or the age and/or sex of their children; procedures or policies that compromise the confidentiality of information and privacy of persons receiving OVW-funded services; procedures or policies that impose requirements on victims in order to receive services (e.g., seek an order of protection, receive counseling, participate in couples' counseling or mediation, report to law enforcement, seek civil or criminal remedies, etc.); procedures or policies that fail to ensure service providers conduct safety planning with victims; project design and budgets that fail to account for the access needs of participants with disabilities and participants who have limited English proficiency or are Deaf or hard of hearing; or any other activities outlined in the solicitation or companion guide under which the application was submitted.

33. Policy for response to workplace-related incidents of sexual misconduct, domestic violence, and dating violence

The recipient, and any subrecipient at any tier, must have a policy, or issue a policy within 270 days of the award date, to address workplace-related incidents of sexual misconduct, domestic violence, and dating violence involving an employee, volunteer, consultant, or contractor. The details of this requirement are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award Condition: Policy for response to workplace-related sexual misconduct, domestic violence, and dating violence), and are incorporated by reference here.

34. Termination or suspension for cause

The Director of OVW or the NHDOJ, upon a finding that there has been substantial failure by the subrecipient to comply with applicable laws, regulations, and/or the terms and conditions of the award or relevant solicitation, will terminate or suspend until satisfied that there is no longer such failure, all or part of the award, in accordance with the provisions of 28 C.F.R. Part 18, as applicable mutatis mutandis.

35. Performance progress reports and final report submission

The subrecipient agrees to provide OVW with specific information regarding subawards ("subgrants") made under this award. The subrecipient agrees to submit an annual report that includes: a) an

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assessment of whether stated goals and objectives were achieved; b) information on the effectiveness of activities carried out with grant funds, including the number of persons served and the number of persons seeking services who could not be served; c) information on each subaward made; and d) such other information as OVW may prescribe. Subrecipients are required to submit this report after the end of each calendar year but no later than March 15th each year. Recipients and subrecipients must use the designated forms and/or systems made available by OVW for performance reporting, which identify the information that recipients and subrecipients must collect and report as a condition of receiving funding under this award.

36. Subrecipient program income

Program income, as defined by 2 C.F.R. 200.80, means gross income earned by a non-federal entity that is directly generated by a supported activity or earned as a result of the federal award during the period of performance. Without prior approval, program income must be deducted from total allowable costs to determine the net allowable costs. In order to add program income to a subaward, subrecipients must seek approval from the NHDOJ prior to generating any program income. Any program income added to a subaward must be used to support activities that were approved in the budget and follow the conditions of the subaward agreement. Any program income approved by the NHDOJ Grants Management Unit must be reported by the subrecipient to the NHDOJ Grants Management Unit so that it is reported on the quarterly Federal Financial Report (SF-425) in accordance with the addition alternative. If the program income amount changes (increases or decreases) during the project period, the subrecipient must provide approval by the end of the project period. Failure to comply with these requirements may result in audit findings for both the recipient and the subrecipient.

37. Subrecipient product monitoring

The subrecipient agrees to be monitored to ensure that materials and products (written, visual, or sound) developed with OVW formula grant program funding fall within the scope of the grant program and do not compromise victim safety.

38. Publications disclaimer for STOP Formula subrecipients

The subrecipient agrees that all materials and publications (written, web-based, audio-visual, or any other format) resulting from subaward activities shall contain the following statement: "This project was supported by Subgrant No._____awarded by the state administering office for the Office on Violence Against Women, U.S. Department of Justice's STOP Formula Grant Program. The opinions, findings, conclusions, and recommendations expressed in this publication/program/exhibition are

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those of the author(s) and do not necessarily reflect the views of the state or the U.S. Department of Justice."

39. Copyrighted works

Pursuant to 2 C.F.R. 200.315(b), the recipient may copyright any work that is subject to copyright and was developed, or for which ownership was acquired, under this award. OVW reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use the work, in whole or in part (including in the creation of derivative works), for federal purposes, and to authorize others to do so.

OVW also reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use, in whole or in part (including in the creation of derivative works), any work developed by a subrecipient ("subgrantee") of this award, for federal purposes, and to authorize others to do so.

In addition, the recipient (or subrecipient, contractor, or subcontractor of this award at any tier) must obtain advance written approval from the OVW program manager assigned to this award, and must comply with all conditions specified by the program manager in connection with that approval, before: 1) using award funds to purchase ownership of, or a license to use, a copyrighted work; or 2) incorporating any copyrighted work, or portion thereof, into a new work developed under this award.

It is the responsibility of the recipient (and of each subrecipient, contractor, or subcontractor as applicable) to ensure that this condition is included in any subaward, contract, or subcontract under this award.

40. Consultant compensation rates

The subrecipient acknowledges that consultants paid with award funds generally may not be paid at a rate in excess of $81.25 per hour, not to exceed $650 per day. To exceed this specified maximum rate, recipients must submit to OVW a detailed justification and have such justification approved by OVW, prior to obligation or expenditure of such funds.

Issuance of this award or approval of the award budget alone does not indicate approval of any consultant rate in excess of $81.25 per hour, not to exceed $650 per day. Although prior approval is not required for consultant rates below this specified maximum rate, subrecipients are required to maintain documentation to support all daily or hourly consultant rates.

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EXHIBIT C

41. Required SAM and FAPIIS reporting

The subrecipient must comply with any and all applicable requirements regarding reporting of information on civil, criminal, and administrative proceedings connected with (or connected to the performance of) either this OVW award or any other grant, cooperative agreement, or procurement contract from the federal government. Under certain circumstances, recipients of OVW awards are required to report information about such proceedings, through the federal System for Award Management (known as "SAM"), to the designated federal integrity and performance system (currently, "FAPIIS").

The details of recipient obligations regarding the required reporting (and updating) of information on certain civil, criminal, and administrative proceedings to FAPIIS within SAM are posted on the OVW web site at: https://www.justice.gov/ovw/award-conditions (Award Condition: Recipient Integrity and Performance Matters, including Recipient Reporting to FAPIIS), and are incorporated by reference here.

42. Ongoing compliance with statutory certifications

The subrecipient agrees that compliance with the statutory certification requirements is an ongoing responsibility during the award period and that, at a minimum, a hold may be placed on the subrecipient's funds for noncompliance with any of the requirements of 34 U.S.C. § 10449 (regarding rape exam payments), 34 U.S.C. § 10449(e) (regarding judicial notification), 34 U.S.C. § 10450 (regarding certain fees and costs), and 34 U.S.C. § 10451 (regarding polygraphing of sexual assault victims). Non-compliance with any of the foregoing may also result in termination or suspension of the grant or other remedial measures, in accordance with applicable laws and regulations.

43. Requirements for subrecipients providing legal assistance

The subrecipient agrees that the legal assistance eligibility requirements, as set forth below, are a continuing obligation on the part of the subrecipient. The legal assistance eligibility requirements are: (1) any person providing legal assistance through a program funded under this grant program (A) has demonstrated expertise in providing legal assistance to victims of domestic violence, dating violence, sexual assault, or stalking in the targeted population; or (B) (i) is partnered with an entity or person that has demonstrated expertise described in subparagraph (A); and (ii) has completed or will complete training in connection with domestic violence, dating violence, stalking, or sexual assault and related legal issues, including training on evidence-based risk factors for domestic and dating violence homicide;

(2) any training program conducted in satisfaction of the requirement of paragraph (1) has been or will be developed with input from and in collaboration with a state, local, territorial, or tribal domestic

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violence, dating violence, sexual assault, or stalking victim service provider or coalition, as well as appropriate state, local, territorial, and tribal law enforcement officials; (3) any person or organization providing legal assistance through this grant program has informed and will continue to inform state, local, territorial, or tribal domestic violence, dating violence, stalking, or sexual assault programs and coalitions, as well as appropriate state and local law enforcement officials of their work; and (4) the recipient's organizational policies do not require mediation or counseling involving offenders and victims physically together, in cases where sexual assault, dating violence, domestic violence, or child sexual abuse is an issue. The recipient also agrees to ensure that any subrecipient ("subgrantee") at any tier will comply with this condition.

I have read and understand all 43 special provisions contained in this document:

Name and Title of Authorized Representative

10.13.20

Signature Date

Christopher M. Keating, AOC, 1 Granite Place, Concord NH

Name and Address of Agency

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EXHIBIT D

EEOP Reporting

I, Christopher M. Keating [*responsible official*], certify that

AOC [*recipient*] has completed the EEO reporting tool certification

form at: **https://ojp.gov/about/ocr/faq_eeop.htm** on 02/12/2019 [Date]

And that Sarah Freeman [*responsible official*] has completed the EEOP training at https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm on: 10/6/2020 [*date*]

I further certify that:

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

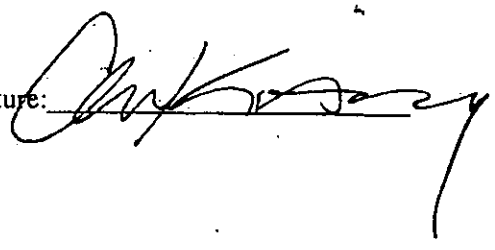
Signature:  Date: 10·13·20

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EXHIBIT E

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.

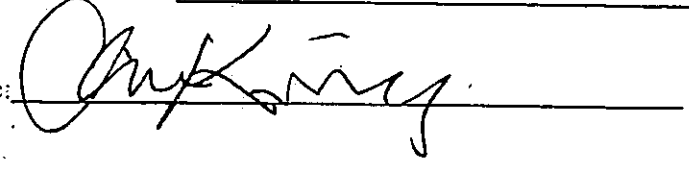
Supplanting and job retention

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 AOC (Applicant) certifies that any funds awarded through **grant number** 2021VAW03 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 AOC (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: Christopher M. Keating, Director

Signature: 

Date: 10.13.20

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EXHIBIT F

NEW HAMPSHIRE DEPARTMENT OF JUSTICE

CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS

Applicants should refer to the regulations cited below to determine the certification to which they are required to attest. Applicants should also review the instructions for certification included in the regulations before completing this form. The certifications shall be treated as a material representation of fact upon which reliance will be placed when the U.S. Department of Justice ("Department") determines to award the covered transaction, grant, or cooperative agreement.

1. LOBBYING

As required by 31 U.S.C. § 1352, as implemented by 28 C.F.R. Part 69, the Applicant certifies and assures (to the extent applicable) the following:
(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Applicant, 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, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Applicant's request for Federal funds is in excess of $100,000, and 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 Applicant shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities" in accordance with its (and any DOJ awarding agency's) instructions; and

(c) The Applicant shall require that the language of this certification be included in the award documents for all subgrants and procurement contracts (and their subcontracts) funded with Federal award funds and shall ensure that any certifications or lobbying disclosures required of recipients of such subgrants and procurement contracts (or their subcontractors) are made and filed in accordance with 31 U.S.C. § 1352.

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

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EXHIBIT F

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Applicant certifies, with respect to

prospective participants in a primary tier "covered transaction," as defined at 2 C.F.R. § 2867.20(a), that neither it nor any of its principals—

(a) is presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) has within a three-year period preceding this application been convicted of a felony criminal violation under any Federal law, or been convicted or had a civil judgment rendered against it for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, tribal, or local) transaction or private agreement or transaction;

violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion or receiving stolen property, making false claims, or obstruction of justice, or commission of any offense indicating a lack of business integrity or business honesty that seriously and directly affects its (or its principals') present responsibility;

(c) is presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, tribal, or local) with commission of any of the offenses enumerated in paragraph (b) of this certification; and/or

(d) has within a three-year period preceding this application had one or more public transactions (Federal, State, tribal, or local) terminated for cause or default.

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Applicant or any of its principals was convicted, within a three-year period preceding this application, of a felony criminal violation under any Federal law, the Applicant also must disclose such felony criminal conviction in writing to the Department (for OJP Applicants, to OJP at Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov), unless such disclosure has already been made.

3. FEDERAL TAXES

A. If the Applicant is a corporation, it certifies either that (1) the corporation has no unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability, or (2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP Applicants, to OJP at

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Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov).

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application.

4. DRUG-FREE WORKPLACE (GRANTEES OTHER THAN INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, as implemented at 28 C.F.R. Part 83, Subpart F, for grantees, as defined at 28 C.F.R. §§ 83.620 and 83.650:
A. The Applicant certifies and assures that it will, or will continue to, provide a drug-free workplace by—

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in its workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an on-going drug-free awareness program to inform employees about—

(1) The dangers of drug abuse in the workplace;

(2) The Applicant's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the award be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the award, the employee will—

(1) Abide by the terms of the statement; and

(2) Notify the employer in writing of the employee's conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

(e) Notifying the Department, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title of any such convicted employee to the Department, as follows:

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EXHIBIT F

For COPS award recipients - COPS Office, 145 N Street, NE, Washington, DC, 20530;
For OJP and OVW award recipients - U.S. Department of Justice, Office of Justice Programs, ATTN: Control Desk, 810 7th Street, N.W., Washington, D.C. 20531.
Notice shall include the identification number(s) of each affected award;
(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency; and

(g)Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

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

Christopher M. Keating, Director

Name and Title of Head of Agency

Signature

10/13/20

Date

AOC, 1 Granite Place, Ste N400 Concord NH 03301

Name and Address of Agency

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EXHIBIT G

U.S. Department of Justice
Office on Violence Against Women

Acknowledgement of Notice of Statutory Requirement to Comply with the Confidentiality and Privacy Provisions of the Violence Against Women Act, as Amended

Under section 40002(b)(2) of the Violence Against Women Act, as amended (42 U.S.C. 13925(b)(2)), grantees and subgrantees with funding from the Office on Violence Against Women (OVW) are required to meet the following terms with regard to nondisclosure of confidential or private information and to document their compliance. By signature on this form, applicants for grants from OVW are acknowledging that that they have notice that, if awarded funds, they will be required to comply with this provision, and will mandate that subgrantees, if any, comply with this provision, and will create and maintain documentation of compliance, such as policies and procedures for release of victim information, and will mandate that subgrantees, if any, will do so as well.

(A) **In general**
In order to ensure the safety of adult, youth, and child victims of domestic violence, dating violence, sexual assault, or stalking, and their families, grantees and subgrantees under this subchapter shall protect the confidentiality and privacy of persons receiving services.

(B) **Nondisclosure**
Subject to subparagraphs (C) and (D), grantees and subgrantees shall not—
(i) disclose, reveal, or release any personally identifying information or individual information collected in connection with services requested, utilized, or denied through grantees' and subgrantees' programs, regardless of whether the information has been encoded, encrypted, hashed, or otherwise protected; or
(ii) disclose, reveal, or release individual client information without the informed, written, reasonably time-limited consent of the person (or in the case of an unemancipated minor, the minor and the parent or guardian or in the case of legal incapacity, a court-appointed guardian) about whom information is sought, whether for this program or any other Federal, State, tribal, or territorial grant program, except that consent for release may not be given by the abuser of the minor, incapacitated person, or the abuser of the other parent of the minor.

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If a minor or a person with a legally appointed guardian is permitted by law to receive services without the parent's or guardian's consent, the minor or person with a guardian may release information without additional consent.

(C) **Release**
If release of information described in subparagraph (B) is compelled by statutory or court mandate—
(i) grantees and subgrantees shall make reasonable attempts to provide notice to victims affected by the disclosure of information; and
(ii) grantees and subgrantees shall take steps necessary to protect the privacy and safety of the persons affected by the release of the information.

(D) **Information sharing**
(i) Grantees and subgrantees may share—
(I) nonpersonally identifying data in the aggregate regarding services to their clients and nonpersonally identifying demographic information in order to comply with Federal, State, tribal, or territorial reporting, evaluation, or data collection requirements;
(II) court-generated information and law enforcement-generated information contained in secure, governmental registries for protection order enforcement purposes; and
(III) law enforcement-generated and prosecution-generated information necessary for law enforcement and prosecution purposes.
(ii) In no circumstances may—
(I) an adult, youth, or child victim of domestic violence, dating violence, sexual assault, or stalking be required to provide a consent to release his or her personally identifying information as a condition of eligibility for the services provided by the grantee or subgrantee;
(II) any personally identifying information be shared in order to comply with Federal, tribal, or State reporting, evaluation, or data collection requirements, whether for this program or any other Federal, tribal, or State grant program.

(E) **Statutorily mandated reports of abuse or neglect**
Nothing in this section prohibits a grantee or subgrantee from reporting suspected abuse or neglect, as those terms are defined and specifically mandated by the State or tribe involved.

(F) **Oversight**
Nothing in this paragraph shall prevent the Attorney General from disclosing grant activities authorized in this Act to the chairman and ranking members of the Committee on the Judiciary of the House of Representatives and the Committee on the Judiciary of the Senate exercising Congressional oversight authority. All disclosures shall protect confidentiality and omit personally identifying information, including location information about individuals.

(G) **Confidentiality assessment and assurances**
Grantees and subgrantees must document their compliance with the confidentiality and privacy provisions required under this section.

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EXHIBIT G

As the duly authorized representative of the applicant, I hereby acknowledge that the applicant has received notice of that if awarded funding they will comply with the above statutory requirements. This acknowledgement shall be treated as a material representation of fact upon which the Department of Justice will rely if it determines to award the covered transaction, grant, or cooperative agreement.

Christopher M. Keating	Director
Typed Name of Authorized Representative	Title

Telephone Number 603-271-2521

Signature of Authorized Representative — 10.13.20 Date Signed

AOC, 1 Granite Place, Ste N400, Concord NH 03301

Agency Name

Public Reporting Burden Paperwork Reduction Act Notice. Under the Paperwork Reduction Act, a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. We try to create forms that are accurate, can be easily understood, and which impose the least possible burden on you to provide us with information. The estimated average time to complete and file this form is 60 minutes per form. If you have comments regarding the accuracy of this estimate, or suggestions for making this form simpler, you can write to the Office on Violence Against Women, U.S. Department of Justice, 145 N Street, NE, 10th Floor, Washington, DC 20530.

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Sarah H. Freeman

[redacted] [redacted]

[redacted] [redacted]

BAR ADMISSION

State of New Hampshire, May 2018
U.S. District Court, District of New Hampshire, May 2018
Commonwealth of Massachusetts, November 2014
State of New York, January 2015

EDUCATION

Hofstra University School of Law, Hempstead, NY
J.D., *magna cum laude* — May 2014
Honors: *Hofstra Law Review*, Managing Editor of Staff, Volume 42
Publications: *Ensuring Effective Defense Counsel for Parents: Extending* Padilla *to Termination of Parental Rights Proceedings*, 42 HOFSTRA L. REV. 303 (2013)
Activities: Courtroom Advocates Program, Orders of Protection
Nassau County Attorney's Office, Major Offenses Bureau, Intern
Legal Aid Society, Trafficking Victims Advocacy Project, Extern

Brandeis University, Waltham, MA
B.S. in *Health: Science, Society, & Policy* — May 2009

EXPERIENCE

The NH Judicial Branch, Concord, NH — April 2019–Present
Domestic Violence Program Manager
See accompanying job description.

The NH Providers Association, Concord, NH — September 2017–April 2019
Executive Director
Direct all aspects of operations including grant management, budgeting, and cost control for a small nonprofit organization; collaborate with Department of Health and Humans Services staff to develop and enhance administrative rules, policies, and practices concerning the provision of addiction services; attend regular meetings with government officials, policymakers, and partner organizations to develop creative solutions for addressing addiction crisis; assist member organization with preparing and responding to an array of state, federal, and private insurance audits.

Safe Horizon, Brooklyn, NY — February 2015–August 2017
Staff Attorney, Domestic Violence Law Project
Represented survivors of intimate partner violence in family and matrimonial matters on behalf of the largest victim services organization in the country; negotiated divorce, custody, and support settlements; litigated complicated custody matters involving expert witnesses; appeared in integrated domestic violence parts representing survivors in orders of protection matters; supervised law school interns; represented organization at interagency roundtable meetings; trained staff and interns on issues surrounding safety planning and dynamics of domestic violence.

Hofstra Law Access to Justice Incubator, Hempstead, NY — September 2014–February 2015
Post-Graduate Fellow
Appointed by court to investigate, evaluate, and make recommendations concerning the financial, personal, and social assets and liabilities of alleged incapacitated persons in guardianship proceedings; represented domestic violence victim in housing matter.

Maurice A. Deane School of Law, Hofstra University, Hempstead, NY — January 2013–April 2014
Family Law Research Assistant
Researched and drafted memoranda of law for use by the Institute for the Advancement of the American Legal System regarding: differentiated case management in family courts; the voice of the child in custody proceedings; judicial education; child sexual abuse; and the creation an inter-disciplinary service center for separating and divorcing families.

Voices Against Violence, Plymouth, NH
Victim Advocate, AmeriCorps Victim Assistance Program — September 2009–July 2011
Assisted victims obtain protective orders; advocated for trauma-informed practices by systems including law enforcement, child protective services, and the courts; trained professionals on the dynamics of domestic violence and lethality assessment; accompanied child and adult victims to sexual assault medical forensic examinations.

PROFESSIONAL AFFILLIATIONS

Turning Points Network, Board of Directors — January 2018–Present
New York City Bar Association, Domestic Violence Committee, Secretary — September 2015–August 2017
NYC Lawyers Committee Against Domestic Violence — February 2015–August 2017

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 St. Concord, NH 03301	
1.3. Subrecipient Name Strafford County Attorney's Office		1.4. Subrecipient Address 259 County Farm Road, Suite 204 Dover, NH 03820	
1.5 Subrecipient Phone # 603-749-2808	1.6. Account Number 5017-072-500574	1.7. Completion Date 3/31/2022	1.8. Grant Limitation $ 30,000
1.9. Grant Officer for State Agency Kathleen B. Carr		1.10. State Agency Telephone Number 603-271-1234	
"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 George Maglaras		1.12. Name & Title of Subrecipient Signor 1 George Maglaras, Chairman	
Subrecipient Signature 2 *If Applicable*		Name & Title of Subrecipient Signor 2 *If Applicable*	
1.13. Acknowledgment: State of New Hampshire, County of Strafford on 10/15/20, 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) Jean L. Miccolo JEAN L. MICCOLO NOTARY PUBLIC NEW HAMPSHIRE MY COMMISSION EXPIRES DEC. 18, 2024			
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: Takhmina Rakhmatova Assistant Attorney General, On: / / 10/21/2020			
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").

Subrecipient Initial(s): GW

Date: 10-15-20

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

Subrecipient Initial(s): _____

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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 intend 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): _____

Date: 10-15-20

EXHIBIT A

-SCOPE OF SERVICES-

1. The Strafford County Attorney's Office as Subrecipient shall receive a grant from the New Hampshire Department of Justice (DOJ) for expenses incurred for services provided to victims of domestic and sexual violence, stalking and dating violence in compliance with the terms, conditions, specifications, and scope of work as outlined in the Subrecipient's application under Services, Training, Officers, Prosecutors for the Violence Against Women Act Formula Grant Program state solicitation.

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
   603-271-8091 or Travis.Teeboom@doj.nh.gov

Initial _____
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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 the P-37.

   3a. The Subrecipient shall be awarded an amount not to exceed $30,000 of the total Grant Limitation upon Governor and Executive Council approval to 12/31/2021, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

   i. With sufficient reason, the Subrecipient may apply for an extension of the grant period for up to three months. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.

   ii. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Executive Council approval, nor after 12/31/2021, or 3/31/2022 if extension is granted.

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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 VAWA Federal Grant Program Rule and Special Conditions as Appendix 1 which is subject to annual review.

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EXHIBIT C

Violence Against Women Act
SPECIAL CONDITIONS
Grant # 2020-WF-AX-0021

1. 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 assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance also is a material requirement of this award.

By accepting this award on behalf of the subrecipient, the authorized subrecipient official accepts all material requirements of the award, and specifically adopts, as if personally executed by the authorized recipient official, all assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance.

Failure to comply with any one or more of these award requirements, whether a condition set out in full below, a condition incorporated by reference below, or an assurance or certification related to conduct during the award period may result in the Office on Violence Against Women ("OVW") or the NH Dept. of Justice ("NHDOJ") taking appropriate action with respect to the subrecipient and the award. Among other things, OVW or NHDOJ may withhold award funds, disallow costs, or suspend or terminate the award. DOJ, including OVW and NHDOJ, 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 34 U.S.C. 10271-10273), 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.

2. Applicability of Part 200 Uniform Requirements and DOJ Grants Financial Guide

The subrecipient agrees to comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by the Department of Justice (DOJ) in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements"), and the current edition of the DOJ Grants Financial Guide as posted on the OVW website, including any updated

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version that may be posted during the period of performance. The recipient also agrees that all financial records pertinent to this award, including the general accounting ledger and all supporting documents, are subject to agency review throughout the life of the award, during the close-out process, and for three years after submission of the final Federal Financial Report (SF-425) or as long as the records are retained, whichever is longer, pursuant to 2 C.F.R. 200.333,.200.336.

3. **Requirement to report potentially duplicative funding**

If the subrecipient currently has other active awards of federal funds, or if the subrecipient receives any other award of federal funds during the period of performance for this award, the subrecipient promptly must determine whether funds from any of those other federal awards have been, are being, or are to be used (in whole or in part) for one or more of the identical cost items for which funds are provided under this award. If so, the subrecipient must promptly notify the NHDOJ Grants Management Unit in writing of the potential duplication, and, if so requested by the NHDOJ , must seek a budget modification or change-of-project-scope to eliminate any inappropriate duplication of funding.

4. **Requirements related to System for Award Management and unique entity identifiers**

The subrecipient must comply with applicable requirements regarding the System for Award Management (SAM), currently accessible at https://www.sam.gov. This includes applicable requirements regarding registration with SAM, as well as maintaining current information in SAM.

The subrecipient also must comply with applicable restrictions on subawards ("subgrants") to first-tier subrecipients (first-tier "subgrantees"), including restrictions on subawards to entities that do not acquire and provide the unique entity identifier required for SAM registration.

The details of the recipient's obligations related to SAM and to unique entity identifiers are posted on the OVW website at https://www.justice.gov/ovw/award-conditions (Award Condition: Requirements related to System for Award Management (SAM) and unique entity identifiers), and are incorporated by reference here.

5. **Employment eligibility verification for hiring under the award**

The subrecipient must ensure that, as part of the hiring process for any position within the United States that is or will be funded (in whole or in part) with award funds, the recipient (or any subrecipient at any tier) properly verifies the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. § 1324a(a)(1) and (2). The details of the recipient's obligations under this condition are posted on the OVW website at

Initial GW
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https://www.justice.gov/ovw/award-conditions (Award Condition: Employment eligibility verification for hiring under award), and are incorporated by reference here.

6. **Requirement to report actual or imminent breach of personally identifiable information (PII)**

The recipient (and any subrecipient at any tier) must have written procedures in place to respond in the event of an actual or imminent breach (as defined in OMB M-17-12) if it (or a subrecipient)-- 1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of personally identifiable information (PII) (as defined in 2 C.F.R. 200.79) within the scope of an OVW grant-funded program or activity, or 2) uses or operates a Federal information system (as defined in OMB Circular A-130). The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to an OVW Program Manager no later than 24 hours after an occurrence of an actual breach, or the detection of an imminent breach.

In the event of an actual, or imminent, breach of Personally Identifiable Information of a U.S Department of Justice funded program or activity by a subrecipient, the subrecipient must have a procedure in place that indicates that the Grants Management Unit will be notified of the breach by the end of the business day (4:00 p.m EST) that the breach was reported. An e-mail will be sent to Grants@doj.nh.gov, which e-mails every staff member in the Grants Management Unit, notifying the Unit of the breach. The GMU Administrator, or designee, will respond to the subrecipient's e-mail notifying receipt of the notification by the end of the business day that it was received. If the subrecipient does not receive a confirmation e-mail from the GMU the subrecipient shall call the NH Department of Justice main number, (603)271-3658, and request to speak to the GMU and report the breach.

Subrecipients must have written procedures that document the process of notifying the GMU in the event of a PII breach. Written procedures will be verified during onsite monitoring's conducted by the GMU.

7. **Unreasonable restrictions on competition under the award; association with federal government.**

No recipient (or subrecipient, at any tier) may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by DOJ. The details of the recipient's obligations under this condition are posted on the OVW website at https://www.justice.gov/ovw/award-conditions (Award Condition: Unreasonable restrictions on competition under the award; association with federal government), and are incorporated by reference here.

Initial
Date 10-15-20

EXHIBIT C

8. Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OVW 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 subrecipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award Condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OVW authority to terminate award)), and are incorporated by reference here.

9. Determinations of suitability to interact with participating minors

This condition applies to this award if it is indicated in the application for the award (as approved by DOJ) (or in the application for any subaward at any tier), the DOJ funding announcement (solicitation), or an associated federal statute that a purpose of some or all of the activities to be carried out under the award (whether by the recipient or a subrecipient at any tier) is to benefit a set of individuals under 18 years of age.

The recipient, and any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status. The details of this requirement are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

10. Compliance with applicable rules regarding approval, planning, and reporting of conferences, meetings, trainings, and other events

The recipient, and any subrecipient ("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.

Initial
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EXHIBIT C

Information on the pertinent DOJ definition of conferences and the rules applicable to this award appears on the OVW website at https://www.justice.gov/ovw/conference-planning.

11. OVW Training Guiding Principles

The recipient understands and agrees that any training or training materials developed or delivered with funding provided under this award must adhere to the OVW Training Guiding Principles for Grantees and Subgrantees, available at https://www.justice.gov/ovw/resources-and-faqs-grantees#Discretionary.

12. Effect of failure to address audit issues

The subrecipient understands and agrees that the NHDOJ (and OJP or OVW, as appropriate) may withhold award funds, or may impose other related requirements, if (as determined by the NHDOJ) the subrecipient does not satisfactorily and promptly address outstanding issues from audits required by the Part 200 Uniform Requirements (or by the terms of this award), or other outstanding issues that arise in connection with audits, investigations, or reviews of DOJ awards.

13. Potential imposition of additional requirements

The subrecipient agrees to comply with any additional requirements that may be imposed by the NHDOJ (and OJP or OVW, as appropriate) during the period of performance for this award, if the subrecipient is designated as "high- risk" for purposes of the DOJ high-risk grantee list.

14. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 42

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 42, specifically including any applicable requirements in Subpart E of 28 C.F.R. Part 42 that relate to an equal employment opportunity program.

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15. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 38

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 38, specifically including any applicable requirements regarding written notice to program beneficiaries and prospective program beneficiaries.

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 recipient and subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations.

16. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 54

The recipient, and any subrecipient ("subgrantee") 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."

17. Restrictions on "lobbying" and policy development

In general, as a matter of federal law, federal funds may not be used by the recipient, or any subrecipient ("subgrantee") at any tier, either directly or indirectly, in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government, in order to avoid violation of 18 U.S.C. § 1913. The recipient, or any subrecipient ("subgrantee") may, however, use federal funds to collaborate with and provide information to federal, state, local, tribal and territorial public officials and agencies to develop and implement policies and develop and promote state, local, or tribal legislation or model codes designed to reduce or eliminate domestic violence, dating violence, sexual assault, and stalking (as those terms are defined in 34 U.S.C. § 12291(a)) when such collaboration and provision of information is consistent with the activities otherwise authorized under this grant program.

Another federal law generally prohibits federal funds awarded by OVW from being used by the recipient, or any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them) with respect to the awarding of a federal grant or cooperative agreement, subgrant, contract, subcontract, or loan, or with respect to actions such as renewing, extending, or modifying any such award. See 31

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U.S.C. § 1352. Certain exceptions to this law apply, including an exception that applies to Indian tribes and tribal organizations.

Should any question arise as to whether a particular use of federal funds by a recipient (or subrecipient) would or might fall within the scope of these prohibitions, the subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

18. Compliance with general appropriations-law restrictions on the use of federal funds for this fiscal year

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions, for each fiscal year, are set out at https://www.justice.gov/ovw/award-conditions (Award Condition: General appropriations-law restrictions on use of federal award funds), 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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

19. Reporting Potential Fraud, Waste, and Abuse, and Similar Misconduct

The recipient and any subrecipients ("subgrantees") must promptly refer to the DOJ Office of the Inspector General (OIG) any credible evidence that a principal, employee, agent, subrecipient, contractor, subcontractor, or other person has, in connection with funds under this award -- (1) submitted a claim that violates 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.

Potential fraud, waste, abuse, or misconduct involving or relating to funds under this award should be reported to the OIG by-- (1) online submission accessible via the OIG webpage at https://oig.justice.gov/hotline/contact-grants.htm (select "Submit Report Online"); (2) mail directed to: U.S. Department of Justice, Office of the Inspector General, Investigations Division, ATTN: Grantee Reporting, 950 Pennsylvania Ave., NW, Washington, DC 20530; (3) by facsimile directed to the DOJ OIG Fraud Detection Office (Attn: Grantee Reporting) at (202) 616-9881 (fax).

Additional information is available from the DOJ OIG website at http://www.usdoj.gov/oig.

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20. Restrictions and certifications regarding non-disclosure agreements and related matters

No recipient or subrecipient ("subgrantee") under this award, or entity that receives a procurement contract or subcontract 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.

1. In accepting this award, the subrecipient--

a. 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

b. 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.

2. If the subrecipient does or is authorized under this award to make subawards ("subgrants"), procurement contracts, or both--

a. it represents that--

(1) it has determined that no other entity that the subrecipient'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

(2) it has made appropriate inquiry, or otherwise has an adequate factual basis, to support this representation; and

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b. 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.

21. Compliance with 41 U.S.C. 4712 (including prohibitions on reprisal; notice to employees)

The recipient (and any 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 NHDOJ or (OJP or OVW, as appropriate) for guidance.

22. Encouragement of policies to ban text messaging while driving

Pursuant to Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," 74 Fed. Reg. 51225 (October 1, 2009), DOJ encourages recipients and subrecipients ("subgrantees") to adopt and enforce policies banning employees from text messaging while driving any vehicle during the course of performing work funded by this award, and to establish workplace safety policies and conduct education, awareness, and other outreach to decrease crashes caused by distracted drivers.

23. Requirement to disclose whether recipient is designated high risk by a federal grant-making agency outside of DOJ.

If the recipient is designated high risk by a federal grant-making agency outside of DOJ, currently or at any time during the course of the period of performance under this award, the subrecipient must disclose that fact and certain related information to OVW by email to OVW.GFMD@usdoj.gov. For purposes of this disclosure, high risk includes any status under which a federal awarding agency

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provides additional oversight due to the recipient's past performance, or other programmatic or financial concerns with the recipient.

The recipient's disclosure must include the following: (1) the federal awarding agency that currently designates the recipient high risk; (2) the date the recipient was designated high risk; (3) the high-risk point of contact at that federal awarding agency (name, phone number, and email address); and (4) the reasons for the high-risk status, as set out by the federal awarding agency.

24. Availability of general terms and conditions on OVW website

The subrecipient agrees to follow the applicable set of general terms and conditions that are available at https://www.justice.gov/ovw/award-conditions. These do not supersede any specific conditions in this award document.

25. Compliance with statutory and regulatory requirements

The subrecipient agrees to comply with all relevant statutory and regulatory requirements, which may include, among other relevant authorities, the Violence Against Women Act of 1994, P.L. 103-322, the Violence Against Women Act of 2000, P.L. 106-386, the Violence Against Women and Department of Justice Reauthorization Act of 2005, P.L. 109-162, the Violence Against Women Reauthorization Act of 2013, P.L. 113-4, the Omnibus Crime Control and Safe Streets Act of 1968, 34 U.S.C. §§ 10101 et seq., and OVW's implementing regulations at 28 C.F.R. Part 90.

26. Compliance with solicitation requirements

The subrecipient agrees that it must be in compliance with requirements outlined in the solicitation under which the approved application was submitted, the applicable Solicitation Companion Guide, and any program-specific frequently asked questions (FAQs) on the OVW website (https://www.justice.gov/ovw/resources-and-faqs-grantees). The program solicitation, Companion Guide, and any program specific FAQs are hereby incorporated by reference into this award.

27. VAWA 2013 nondiscrimination condition

The subrecipient acknowledges that 34 U.S.C. § 12291(b)(13) prohibits subrecipients of OVW awards from excluding, denying benefits to, or discriminating against any person on the basis of actual or perceived race, color, religion, national origin, sex, gender identity, sexual orientation, or disability in any program or activity funded in whole or in part by OVW. Subrecipients may provide sex-segregated or sex-specific programming if doing so is necessary to the essential operations of the

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program, so long as the subrecipient provides comparable services to those who cannot be provided with the sex-segregated or sex-specific programming. The subrecipient agrees that it will comply with this provision. The subrecipient also agrees to ensure that any subrecipients ("subgrantees") at any tier will comply with this provision.

28. Misuse of award funds

The subrecipient understands and agrees that misuse of award funds may result in a range of penalties, including suspension of current and future funds, suspension or debarment from federal grants, recoupment of monies provided under an award, and civil and/or criminal penalties.

29. Limitation on use of funds to approved activities

The subrecipient agrees that grant funds will be used only for the purposes described in the subrecipient's application, unless the NHDOJ Grants Management Unit determines that any of these activities are out of scope or unallowable. The subrecipient must not undertake any work or activities that are not described in the subrecipient's application, award documents, or approved budget, and must not use staff, equipment, or other goods or services paid for with grant funds for such work or activities, without prior written approval by the NHDOJ.

30. Non-supplantation

The subrecipient agrees that grant funds will be used to supplement, not supplant, non-federal funds that would otherwise be available for the activities under this grant.

31. Confidentiality and information sharing

The subrecipient agrees to comply with the provisions of 34 U.S.C. § 12291(b)(2), nondisclosure of confidential or private information, which includes creating and maintaining documentation of compliance, such as policies and procedures for release of victim information. The subrecipient also agrees to comply with the regulations implementing this provision at 28 CFR 90.4(b) and "Frequently Asked Questions (FAQs) on the VAWA Confidentiality Provision (34 U.S.C. § 12291(b)(2))" on the OVW website at https://www.justice.gov/ovw/resources-and-faqs-grantees. The subrecipient also agrees to ensure that all subrecipients ("subgrantees") at any tier meet these requirements.

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EXHIBIT C

32. Activities that compromise victim safety and recovery or undermine offender accountability

The subrecipient agrees that grant funds will not support activities that compromise victim safety and recovery or undermine offender accountability, such as: procedures or policies that exclude victims from receiving safe shelter, advocacy services, counseling, and other assistance based on their actual or perceived sex, age, immigration status, race, religion, sexual orientation, gender identity, mental health condition, physical health condition, criminal record, work in the sex industry, or the age and/or sex of their children; procedures or policies that compromise the confidentiality of information and privacy of persons receiving OVW-funded services; procedures or policies that impose requirements on victims in order to receive services (e.g., seek an order of protection, receive counseling, participate in couples' counseling or mediation, report to law enforcement, seek civil or criminal remedies, etc.); procedures or policies that fail to ensure service providers conduct safety planning with victims; project design and budgets that fail to account for the access needs of participants with disabilities and participants who have limited English proficiency or are Deaf or hard of hearing; or any other activities outlined in the solicitation or companion guide under which the application was submitted.

33. Policy for response to workplace-related incidents of sexual misconduct, domestic violence, and dating violence

The recipient, and any subrecipient at any tier, must have a policy, or issue a policy within 270 days of the award date, to address workplace-related incidents of sexual misconduct, domestic violence, and dating violence involving an employee, volunteer, consultant, or contractor. The details of this requirement are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award Condition: Policy for response to workplace-related sexual misconduct, domestic violence, and dating violence), and are incorporated by reference here.

34. Termination or suspension for cause

The Director of OVW or the NHDOJ, upon a finding that there has been substantial failure by the subrecipient to comply with applicable laws, regulations, and/or the terms and conditions of the award or relevant solicitation, will terminate or suspend until satisfied that there is no longer such failure, all or part of the award, in accordance with the provisions of 28 C.F.R. Part 18, as applicable mutatis mutandis.

35. Performance progress reports and final report submission

The subrecipient agrees to provide OVW with specific information regarding subawards ("subgrants") made under this award. The subrecipient agrees to submit an annual report that includes: a) an

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assessment of whether stated goals and objectives were achieved; b) information on the effectiveness of activities carried out with grant funds, including the number of persons served and the number of persons seeking services who could not be served; c) information on each subaward made; and d) such other information as OVW may prescribe. Subrecipients are required to submit this report after the end of each calendar year but no later than March 15th each year. Recipients and subrecipients must use the designated forms and/or systems made available by OVW for performance reporting, which identify the information that recipients and subrecipients must collect and report as a condition of receiving funding under this award.

36. Subrecipient program income

Program income, as defined by 2 C.F.R. 200.80, means gross income earned by a non-federal entity that is directly generated by a supported activity or earned as a result of the federal award during the period of performance. Without prior approval, program income must be deducted from total allowable costs to determine the net allowable costs. In order to add program income to a subaward, subrecipients must seek approval from the NHDOJ prior to generating any program income. Any program income added to a subaward must be used to support activities that were approved in the budget and follow the conditions of the subaward agreement. Any program income approved by the NHDOJ Grants Management Unit must be reported by the subrecipient to the NHDOJ Grants Management Unit so that it is reported on the quarterly Federal Financial Report (SF-425) in accordance with the addition alternative. If the program income amount changes (increases or decreases) during the project period, the subrecipient must provide approval by the end of the project period. Failure to comply with these requirements may result in audit findings for both the recipient and the subrecipient.

37. Subrecipient product monitoring

The subrecipient agrees to be monitored to ensure that materials and products (written, visual, or sound) developed with OVW formula grant program funding fall within the scope of the grant program and do not compromise victim safety.

38. Publications disclaimer for STOP Formula subrecipients

The subrecipient agrees that all materials and publications (written, web-based, audio-visual, or any other format) resulting from subaward activities shall contain the following statement: "This project was supported by Subgrant No._____awarded by the state administering office for the Office on Violence Against Women, U.S. Department of Justice's STOP Formula Grant Program. The opinions, findings, conclusions, and recommendations expressed in this publication/program/exhibition are

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those of the author(s) and do not necessarily reflect the views of the state or the U.S. Department of Justice."

39. Copyrighted works

Pursuant to 2 C.F.R. 200.315(b), the recipient may copyright any work that is subject to copyright and was developed, or for which ownership was acquired, under this award. OVW reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use the work, in whole or in part (including in the creation of derivative works), for federal purposes, and to authorize others to do so.

OVW also reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use, in whole or in part (including in the creation of derivative works), any work developed by a subrecipient ("subgrantee") of this award, for federal purposes, and to authorize others to do so.

In addition, the recipient (or subrecipient, contractor, or subcontractor of this award at any tier) must obtain advance written approval from the OVW program manager assigned to this award, and must comply with all conditions specified by the program manager in connection with that approval, before: 1) using award funds to purchase ownership of, or a license to use, a copyrighted work; or 2) incorporating any copyrighted work, or portion thereof, into a new work developed under this award.

It is the responsibility of the recipient (and of each subrecipient, contractor, or subcontractor as applicable) to ensure that this condition is included in any subaward, contract, or subcontract under this award.

40. Consultant compensation rates

The subrecipient acknowledges that consultants paid with award funds generally may not be paid at a rate in excess of $81.25 per hour, not to exceed $650 per day. To exceed this specified maximum rate, recipients must submit to OVW a detailed justification and have such justification approved by OVW, prior to obligation or expenditure of such funds.

Issuance of this award or approval of the award budget alone does not indicate approval of any consultant rate in excess of $81.25 per hour, not to exceed $650 per day. Although prior approval is not required for consultant rates below this specified maximum rate, subrecipients are required to maintain documentation to support all daily or hourly consultant rates.

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EXHIBIT C

41. Required SAM and FAPIIS reporting

The subrecipient must comply with any and all applicable requirements regarding reporting of information on civil, criminal, and administrative proceedings connected with (or connected to the performance of) either this OVW award or any other grant, cooperative agreement, or procurement contract from the federal government. Under certain circumstances, recipients of OVW awards are required to report information about such proceedings, through the federal System for Award Management (known as "SAM"), to the designated federal integrity and performance system (currently, "FAPIIS").

The details of recipient obligations regarding the required reporting (and updating) of information on certain civil, criminal, and administrative proceedings to FAPIIS within SAM are posted on the OVW web site at: https://www.justice.gov/ovw/award-conditions (Award Condition: Recipient Integrity and Performance Matters, including Recipient Reporting to FAPIIS), and are incorporated by reference here.

42. Ongoing compliance with statutory certifications

The subrecipient agrees that compliance with the statutory certification requirements is an ongoing responsibility during the award period and that, at a minimum, a hold may be placed on the subrecipient's funds for noncompliance with any of the requirements of 34 U.S.C. § 10449 (regarding rape exam payments), 34 U.S.C. § 10449(e) (regarding judicial notification), 34 U.S.C. § 10450 (regarding certain fees and costs), and 34 U.S.C. § 10451 (regarding polygraphing of sexual assault victims). Non-compliance with any of the foregoing may also result in termination or suspension of the grant or other remedial measures, in accordance with applicable laws and regulations.

43. Requirements for subrecipients providing legal assistance

The subrecipient agrees that the legal assistance eligibility requirements, as set forth below, are a continuing obligation on the part of the subrecipient. The legal assistance eligibility requirements are: (1) any person providing legal assistance through a program funded under this grant program (A) has demonstrated expertise in providing legal assistance to victims of domestic violence, dating violence, sexual assault, or stalking in the targeted population; or (B) (i) is partnered with an entity or person that has demonstrated expertise described in subparagraph (A); and (ii) has completed or will complete training in connection with domestic violence, dating violence, stalking, or sexual assault and related legal issues, including training on evidence-based risk factors for domestic and dating violence homicide;

(2) any training program conducted in satisfaction of the requirement of paragraph (1) has been or will be developed with input from and in collaboration with a state, local, territorial, or tribal domestic

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violence, dating violence, sexual assault, or stalking victim service provider or coalition, as well as appropriate state, local, territorial, and tribal law enforcement officials; (3) any person or organization providing legal assistance through this grant program has informed and will continue to inform state, local, territorial, or tribal domestic violence, dating violence, stalking, or sexual assault programs and coalitions, as well as appropriate state and local law enforcement officials of their work; and (4) the recipient's organizational policies do not require mediation or counseling involving offenders and victims physically together, in cases where sexual assault, dating violence, domestic violence, or child sexual abuse is an issue. The recipient also agrees to ensure that any subrecipient ("subgrantee") at any tier will comply with this condition.

I have read and understand all 43 special provisions contained in this document:

Name and Title of Authorized Representative

10-15-20

Signature Date

George Maglaras, Chairman

Name and Address of Agency

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Date 10-15-20

EXHIBIT D

EEOP Reporting

I, George Maglaras [*responsible official*], certify that Strafford County [*recipient*] has completed the EEO reporting tool certification

form at: **https://ojp.gov/about/ocr/faq_eeop.htm** on October 15, 2020 [Date]

And that George Maglaras [*responsible official*] has completed the EEOP training at https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm on: Oct. 15, 2020 [*date*]

I further certify that:

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

Signature: George Maglaras Date: 10-15-20

Initial GM
Date 10-15-20

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: Strafford County	
Address: 259 County Farm Rd, Ste 204 Dover, NH 03820	
Is agency a; ☐ Direct or ☒ Sub recipient of OJP, OVW or COPS funding?	Law Enforcement Agency? ☐ Yes ☒ No
DUNS Number: 07-395-9439	Vendor Number (only if direct recipient)
Name and Title of Contact Person: Diane A. Legece, Finance Director	
Telephone Number: 603-516-7102	E-Mail Address: dlegere@co.strafford.nh.us

Section A—Declaration Claiming Complete Exemption from the EEOP Requirement

Please check all the following boxes that apply.

☐ Less than fifty employees ☐ Indian Tribe ☐ Medical Institution
☐ Nonprofit Organization ☐ Educational Institution ☐ 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 Office [*organization*],
259 County Farm Rd, Ste 204 Dover, NH 03820 [*address*].

George Maglaras, Chairman — 10-15-20
Print or Type Name and Title *Signature* *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*

EXHIBIT E

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 (Applicant) certifies that any funds awarded through **grant number** 2021VAWO9 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 (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, Chairman

Signature: [signature] Date: 10-15-20

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Date 10-15-20

EXHIBIT F

NEW HAMPSHIRE DEPARTMENT OF JUSTICE

CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS

Applicants should refer to the regulations cited below to determine the certification to which they are required to attest. Applicants should also review the instructions for certification included in the regulations before completing this form. The certifications shall be treated as a material representation of fact upon which reliance will be placed when the U.S. Department of Justice ("Department") determines to award the covered transaction, grant, or cooperative agreement.

1. LOBBYING

As required by 31 U.S.C. § 1352, as implemented by 28 C.F.R. Part 69, the Applicant certifies and assures (to the extent applicable) the following:
(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Applicant, 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, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Applicant's request for Federal funds is in excess of $100,000, and 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 Applicant shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities" in accordance with its (and any DOJ awarding agency's) instructions; and

(c) The Applicant shall require that the language of this certification be included in the award documents for all subgrants and procurement contracts (and their subcontracts) funded with Federal award funds and shall ensure that any certifications or lobbying disclosures required of recipients of such subgrants and procurement contracts (or their subcontractors) are made and filed in accordance with 31 U.S.C. § 1352.

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

Initial GW
Date 10-13-20

EXHIBIT F

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Applicant certifies, with respect to

prospective participants in a primary tier "covered transaction," as defined at 2 C.F.R. § 2867.20(a), that neither it nor any of its principals—

(a) is presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) has within a three-year period preceding this application been convicted of a felony criminal violation under any Federal law, or been convicted or had a civil judgment rendered against it for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, tribal, or local) transaction or private agreement or transaction;

violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion or receiving stolen property, making false claims, or obstruction of justice, or commission of any offense indicating a lack of business integrity or business honesty that seriously and directly affects its (or its principals') present responsibility;

(c) is presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, tribal, or local) with commission of any of the offenses enumerated in paragraph (b) of this certification; and/or

(d) has within a three-year period preceding this application had one or more public transactions (Federal, State, tribal, or local) terminated for cause or default.

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Applicant or any of its principals was convicted, within a three-year period preceding this application, of a felony criminal violation under any Federal law, the Applicant also must disclose such felony criminal conviction in writing to the Department (for OJP Applicants, to OJP at Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov), unless such disclosure has already been made.

3. FEDERAL TAXES

A. If the Applicant is a corporation, it certifies either that (1) the corporation has no unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability, or (2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP Applicants, to OJP at

Initial _____
Date 10-11-20

Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov).

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application.

4. DRUG-FREE WORKPLACE (GRANTEES OTHER THAN INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, as implemented at 28 C.F.R. Part 83, Subpart F, for grantees, as defined at 28 C.F.R. §§ 83.620 and 83.650:
A. The Applicant certifies and assures that it will, or will continue to, provide a drug-free workplace by—

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in its workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an on-going drug-free awareness program to inform employees about—

(1) The dangers of drug abuse in the workplace;

(2) The Applicant's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the award be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the award, the employee will—

(1) Abide by the terms of the statement; and

(2) Notify the employer in writing of the employee's conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

(e) Notifying the Department, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title of any such convicted employee to the Department, as follows:

Initial
Date 10.15.20

EXHIBIT F

For COPS award recipients - COPS Office, 145 N Street, NE, Washington, DC, 20530;
For OJP and OVW award recipients - U.S. Department of Justice, Office of Justice Programs, ATTN: Control Desk, 810 7th Street, N.W., Washington, D.C. 20531.
Notice shall include the identification number(s) of each affected award;
(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency; and

(g)Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

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

10-15-20
Date

Stafford County
Name and Address of Agency

Initial
Date 10-15-20

EXHIBIT G

U.S. Department of Justice
Office on Violence Against Women

Acknowledgement of Notice of Statutory Requirement to Comply with the Confidentiality and Privacy Provisions of the Violence Against Women Act, as Amended

Under section 40002(b)(2) of the Violence Against Women Act, as amended (42 U.S.C. 13925(b)(2)), grantees and subgrantees with funding from the Office on Violence Against Women (OVW) are required to meet the following terms with regard to nondisclosure of confidential or private information and to document their compliance. By signature on this form, applicants for grants from OVW are acknowledging that that they have notice that, if awarded funds, they will be required to comply with this provision, and will mandate that subgrantees, if any, comply with this provision, and will create and maintain documentation of compliance, such as policies and procedures for release of victim information, and will mandate that subgrantees, if any, will do so as well.

(A) **In general**
In order to ensure the safety of adult, youth, and child victims of domestic violence, dating violence, sexual assault, or stalking, and their families, grantees and subgrantees under this subchapter shall protect the confidentiality and privacy of persons receiving services.

(B) **Nondisclosure**
Subject to subparagraphs (C) and (D), grantees and subgrantees shall not—
(i) disclose, reveal, or release any personally identifying information or individual information collected in connection with services requested, utilized, or denied through grantees' and subgrantees' programs, regardless of whether the information has been encoded, encrypted, hashed, or otherwise protected; or
(ii) disclose, reveal, or release individual client information without the informed, written, reasonably time-limited consent of the person (or in the case of an unemancipated minor, the minor and the parent or guardian or in the case of legal incapacity, a court-appointed guardian) about whom information is sought, whether for this program or any other Federal, State, tribal, or territorial grant program, except that consent for release may not be given by the abuser of the minor, incapacitated person, or the abuser of the other parent of the minor.

Initial _____
Date 10-11-10

EXHIBIT G

If a minor or a person with a legally appointed guardian is permitted by law to receive services without the parent's or guardian's consent, the minor or person with a guardian may release information without additional consent.

(C) **Release**
If release of information described in subparagraph (B) is compelled by statutory or court mandate—
(i) grantees and subgrantees shall make reasonable attempts to provide notice to victims affected by the disclosure of information; and
(ii) grantees and subgrantees shall take steps necessary to protect the privacy and safety of the persons affected by the release of the information.

(D) **Information sharing**
(i) Grantees and subgrantees may share—
(I) nonpersonally identifying data in the aggregate regarding services to their clients and nonpersonally identifying demographic information in order to comply with Federal, State, tribal, or territorial reporting, evaluation, or data collection requirements;
(II) court-generated information and law enforcement-generated information contained in secure, governmental registries for protection order enforcement purposes; and
(III) law enforcement-generated and prosecution-generated information necessary for law enforcement and prosecution purposes.
(ii) In no circumstances may—
(I) an adult, youth, or child victim of domestic violence, dating violence, sexual assault, or stalking be required to provide a consent to release his or her personally identifying information as a condition of eligibility for the services provided by the grantee or subgrantee;
(II) any personally identifying information be shared in order to comply with Federal, tribal, or State reporting, evaluation, or data collection requirements, whether for this program or any other Federal, tribal, or State grant program.

(E) **Statutorily mandated reports of abuse or neglect**
Nothing in this section prohibits a grantee or subgrantee from reporting suspected abuse or neglect, as those terms are defined and specifically mandated by the State or tribe involved.

(F) **Oversight**
Nothing in this paragraph shall prevent the Attorney General from disclosing grant activities authorized in this Act to the chairman and ranking members of the Committee on the Judiciary of the House of Representatives and the Committee on the Judiciary of the Senate exercising Congressional oversight authority. All disclosures shall protect confidentiality and omit personally identifying information, including location information about individuals.

(G) **Confidentiality assessment and assurances**
Grantees and subgrantees must document their compliance with the confidentiality and privacy provisions required under this section.

Initial: GW
Date: 10-15-20

EXHIBIT G

As the duly authorized representative of the applicant, I hereby acknowledge that the applicant has received notice of that if awarded funding they will comply with the above statutory requirements. This acknowledgement shall be treated as a material representation of fact upon which the Department of Justice will rely if it determines to award the covered transaction, grant, or cooperative agreement.

George Maglaras — Chairman
Typed Name of Authorized Representative — Title

Telephone Number: 603-742-1458

Signature of Authorized Representative — 10-15-20 Date Signed

Strafford County
Agency Name

Public Reporting Burden Paperwork Reduction Act Notice. Under the Paperwork Reduction Act, a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. We try to create forms that are accurate, can be easily understood, and which impose the least possible burden on you to provide us with information. The estimated average time to complete and file this form is 60 minutes per form. If you have comments regarding the accuracy of this estimate, or suggestions for making this form simpler, you can write to the Office on Violence Against Women, U.S. Department of Justice, 145 N Street, NE, 10th Floor, Washington, DC 20530.

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 S. Rollo, Clerk of the Strafford County Board of Commissioners do hereby certify that:

(1) The Strafford County Board of Commissioners voted to accept funds and enter into a grant agreement with the State of New Hampshire Department of Justice;
(2) The Strafford County Commissioners further authorizes the Chairman of the Board of Commissioners to execute any documents which may be necessary for this contract;
(3) This authorization has not been revoked, annulled or amended in any manner whatsoever, and remains in full force and effect as of the date hereof; and
(4) The following now occupies the office indicated above:

George Maglaras

IN WITNESS WHEREOF, I have hereunto set my hand as the Clerk this 15th day of October 2020.

Deanna Rollo

Deanna S. Rollo, Clerk

STATE OF NEW HAMPSHIRE
COUNTY OF STRAFFORD

On this 15th Day of October, 2020, before me Jean L. Miccolo, the undersigned officer, personally appeared Deanna S. Rollo, who acknowledged their self to be the Clerk for the Strafford County Board of Commissioners, being authorized to do so, executed the foregoing instrument for the purpose therein contained.

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

JEAN L. MICCOLO
MY COMMISSION EXPIRES DEC. 18, 2024
NOTARY PUBLIC
NEW HAMPSHIRE

Jean L. Miccolo

Jean L. Miccolo
Notary Public
Commission Expiration Date: 12/18/2024

Primex³
NH Public Risk Management Exchange

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:	*Member Number:*	*Company Affording Coverage:*
Strafford County 259 County Farm Road Dover, NH 03820	605	NH Public Risk Management Exchange - Primex³ 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	
X	**General Liability (Occurrence Form)**	1/1/2021	1/1/2022	Each Occurrence	$ 1,000,000
	Professional Liability (describe)			General Aggregate	$ 2,000,000
	☐ Claims Made ☐ Occurrence			Fire Damage (Any one fire)	
				Med Exp (Any one person)	
	Automobile Liability Deductible Comp and Coll: $1,000			Combined Single Limit (Each Accident)	
	Any auto			Aggregate	
	Workers' Compensation & Employers' Liability			Statutory	
				Each Accident	
				Disease – Each Employee	
				Disease – Policy Limit	
	Property (Special Risk includes Fire and Theft)			Blanket Limit, Replacement Cost (unless otherwise stated)	

Description: In regards to Grant Agreement, the certificate holder is named as Additional Covered Party, but only to the extent liability is based solely 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.

CERTIFICATE HOLDER:	X	Additional Covered Party		Loss Payee
State of NH – Department of Justice 33 Capitol St Concord, NH 03301				

Primex³ – NH Public Risk Management Exchange

By: Mary Beth Purcell

Date: 1/11/2021 mpurcell@nhprimex.org

Please direct inquires to:
Primex³ Claims/Coverage Services
603-225-2841 phone
603-228-3833 fax

Primex
NH Public Risk Management Exchange

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:	*Member Number:*	*Company Affording Coverage:*
Strafford County 259 County Farm Road Dover, NH 03820	605	NH Public Risk Management Exchange - Primex³ 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)*	
☐ **General Liability (Occurrence Form)** ☐ **Professional Liability (describe)** ☐ Claims Made ☐ Occurrence			Each Occurrence	
			General Aggregate	
			Fire Damage (Any one fire)	
			Med Exp (Any one person)	
☐ **Automobile Liability** Deductible Comp and Coll: ☐ Any auto			Combined Single Limit (Each Accident) Aggregate	
X **Workers' Compensation & Employers' Liability**	1/1/2021	1/1/2022	X Statutory	
			Each Accident	$2,000,000
			Disease – Each Employee	$2,000,000
			Disease – Policy Limit	
☐ **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 St Concord, NH 03301			By: *Mary Beth Purcell* Date: 1/11/2021 mpurcell@nhprimex.org Please direct inquires to: **Primex³ Claims/Coverage Services** **603-225-2841 phone** **603-228-3833 fax**

Jessica Survelas
[redacted]

EDUCATION

New England Law | Boston — Boston, MA
Juris Doctorate — May 2015

Honors: Dean's Scholarship, 2012-2013, 2013-2014, 2014-2015
Dean's List, 2012-2013, 2015
Center for Law and Social Responsibility Summer Fellow, 2013

Activities: Women's Law Caucus, 2012-2013
Student Ambassador, 2013-2014, 2014-2015
Phi Alpha Delta, 2013-2014, 2014-2015

Emerson College — Boston, MA
Bachelor of the Fine Arts in Writing, Literature, and Publishing — May 2010

Honors: Dean's List, Fall 2008, Spring 2008, Fall 2009, Spring 2010
Emerson College Grant, 2006 – 2010

LEGAL EXPERIENCE

AmeriCorps Victim Assistance Program — Keene, NH
Victim-Witness Coordinator – Cheshire County Attorney's Office — Sep. 2015-present

- Prepare victim and witnesses for upcoming trials and court hearings
- Explain the court process to relevant parties and keep them informed of status
- Assist to educate the community about domestic and sexual violence, and the effects of trauma

Suffolk County District Attorney's Office — Roxbury, MA
3:03 Certified Student Prosecutor – Roxbury Municipal Court — Jun. 2014-Dec. 2014

- Represented the interests of the Commonwealth of Massachusetts
- Prepared motions and legal memorandum to submit to the court
- Gained first-hand experience in trial preparation and practice

Boston Area Rape Crisis Center — Cambridge, MA
Legal Advocacy Intern — Jun. 2013-May 2014

- Informed clients of their legal rights and remedies
- Researched various legal topics and prepared memorandums for the department
- Accompanied clients to prosecutor interviews and court hearings

Law Offices of Dakota A. Martin — Boston, MA
Legal Intern — Feb. 2013-May 2013

- Researched legal issues for criminal and civil cases, including a case before the SJC
- Prepared memorandum on relevant legal material for cases
- Updated company blog on current legal topics bi-weekly

Harmon Law Offices — Newton, MA
Bankruptcy Paralegal — Jul. 2010-Sep. 2011

- Prepared motions and filed documents with the US Bankruptcy Court
- Read, comprehended, and reconciled payment histories
- Acted as a liaison between our office and one of our most important clients

BAR ASSOCIATIONS

New Hampshire State Bar Association — May 2016

COUNTY OF STRAFFORD, NEW HAMPSHIRE

Comprehensive Annual Financial Report

For the Year Ended December 31, 2019

COUNTY OF STRAFFORD, NEW HAMPSHIRE

Comprehensive Annual Financial Report

For the Year Ended December 31, 2019

Issued by:

Finance Department

Introductory Section

COUNTY OF STRAFFORD, NEW HAMPSHIRE
COMPREHENSIVE ANNUAL FINANCIAL REPORT
December 31, 2019

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COUNTY OF STRAFFORD, NEW HAMPSHIRE
COMPREHENSIVE ANNUAL FINANCIAL REPORT
December 31, 2019

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COUNTY OF STRAFFORD, NEW HAMPSHIRE
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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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

June 23, 2020

Taxpayers of Strafford County, NH
Members of the County Delegation
Strafford County Board of Commissioners

Strafford County, NH is required to undergo an annual independent audit of all County accounts. To meet this requirement, the Strafford County Finance Department prepares the required annual financial reports. Strafford County has prepared the Comprehensive Annual Financial Report (CAFR), herein presented for the fiscal year ended December 31, 2019.

Management assumes full responsibility for the completeness and reliability of the information contained in the report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable assurance that the financial statements are free of any material misstatements.

Vachon Clukay and Company PC, Certified Public Accountants, has issued an unmodified opinion on Strafford County's financial statements for the year ended December 31, 2019. This independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides an overview and analysis of the basic financial statements. The MD&A is an extension of this letter of transmittal.

Profile of Government

Strafford County was recognized as one of the five original counties within New Hampshire in 1769. The County was organized in the county seat of Dover, New Hampshire in 1771. Strafford County is located in the southeastern area of New Hampshire, is the smallest county in the state in terms of total land area, and the third largest county in the state in terms of population density with a population of 129,797 in Strafford County for 2018.

Strafford County is bordered on the north by Carroll County; on the south by Rockingham County; on the east by the State of Maine and on the west by Merrimack and Belknap Counties. Strafford County is located 40 miles east of Manchester, NH, 70 miles northeast of Boston, MA, and 285 miles north of New York, NY.

The County is administered by a three-member Board of Commissioners, elected for two year terms by the voters. The County's budget, debt, and tax levies are authorized by a County Convention or "Delegation" consisting of all members of the State of New Hampshire House of Representatives elected from the cities and towns within the County. Strafford County serves thirteen communities made up of three cities and ten towns which the County taxes annually to fund the County operations. The three cities of Rochester, Dover and Somersworth are governed by an elected mayor and council and employ full-time city managers. The nine towns elect Boards of Selectmen (3 or 5 members). The Town of Durham has a Town Council but no mayor.

Strafford County provides services through various departments which include the County Attorney's Office, Sheriff's Office, Dispatch Center, Registry of Deeds, Commissioners and Treasurer's Office, Finance Department, Community Corrections and Drug and Mental Health Courts, Department of Corrections, County Nursing Home and Hospice House.

The two largest of the county departments are the House of Corrections and the County Nursing Home. The House of Corrections and the Nursing Home makes up 17.7% and 39.8%, respectively, of the General Fund's total operating budget.

The Strafford County House of Corrections is a 499 bed correctional facility which houses both male and female inmates for Strafford County. The County also has contracts in place to house inmates for Immigration and Customs Enforcement, the U.S. Marshals Service, New Hampshire State Prison for Women and Rockingham County. The House of Corrections also offers dozens of Educational, Substance Abuse, Behavioral, and Vocational programs to the inmate population.

The County Nursing Home (Riverside Rest Home) is a 215 bed nursing facility established to care for the medically frail and elderly of Strafford County. In August of 2013, this Riverside Rest Home was awarded a 5-Star rating by the Center for Medicare and Medicaid Services (CMS), a division of the United States Department of Health and Human Services. This top rating is only awarded to a handful of nursing homes in New Hampshire. During 2014, Strafford County assumed ownership of the Hyder Family Hospice House and began operations in 2015 under the auspices and licensing provided by Riverside Rest Home. This hospice house provides palliative care for incurably ill residents that are unable to stay in their own homes and receive the necessary care.

During 2016, Strafford County was chosen to lead one of the seven (7) regions in New Hampshire in the State's newly created and funded Delivery System Reform Incentive Payment Program (DSRIP). This program is designed to find a better way to treat and manage the care of our Medicaid population suffering from behavioral health and substance abuse illnesses as well as find an alternative payment method to pay for the management of this care. This all-encompassing five (5) year project will identify State-wide and regional obstacles and planning

reforms for these issues through the demonstration of 6 projects which include statewide focus on Health Information Technology, Workforce Issues, Regional Integration of Core Competencies, as well as three regional specific projects addressing behavioral health and substance abuse issues. As one of the regional leads, Strafford County will receive up to $22,899,030 from the State of NH over the five year project period. During 2016, Strafford County received a payment of $3,082,776 to set up the infrastructure of this project. Strafford County received an additional $3,231,539 in 2017, $1,423,655 in 2018, and $2,785,883 in 2019 to implement the projects approved by the State of NH. Please note that no County Funds will be used for this project. It is funded in its entirety by a State contract through the Center for Medicare and Medicaid Services.

The annual budget, including all capital and operating costs, is prepared in gross on a line item basis by the County Commissioners approved by the County Convention. Revenues are budgeted by source and expenditures by department and class. The legal level of budgetary control in which expenditures may not exceed appropriations is at the total County-wide level. Within these control levels, the County Commissions may transfer appropriations otherwise the Executive Committee of the County Convention must approve the transfer.

The County collects a portion of its annual budget from service revenues received by its various departments. These service revenues amount to approximately 40% of the County's annual budget.

The remaining portion of the budget is raised through County taxes which are assessed on each town and city within the County and is calculated based upon the equalized valuation of each city and town. Under New Hampshire RSA 29:11, the County Treasurer issues the Warrant to each of the cities and towns for their portion of the tax levy. Taxes are due on or before December 17th of each year, after which interest is charged daily at ten (10) percent on the amounts that are overdue. As of December 17, 2019, the County received 100% of its current year property tax revenues from its member cities and towns for the year ended December 31, 2019. No city or town within Strafford County has ever failed to pay its county taxes on the due date.

Local Economy

Strafford County's $13 billion tax base benefits from its relative proximity to the City of Boston and easy access to major transportation corridors including Interstate 95 and Route 16. The county benefits from an unemployment rate of 2.3% as of December 2018, lower than both the state (2.6%) and national (3.9%) levels. The tax base derives stability from a diverse mix of industries, including insurance, retail, printing and sizable manufacturing presence. The University of New Hampshire and large healthcare providers such as Wentworth Douglass Hospital provide added employment stability, as does a significant local government presence. Full valuation fell 13.9% from 2007 through 2011, reflecting residential property value declines related to the national regional property market downturn. Full valuation rebounded by .2% in 2012, 1.4% in 2013, .2% in 2014, .9% in 2015, 2.58% in 2016, 6.3% in 2017, 5.86% in 2018, and 9.22% in 2019. The level of tax base increases is comparable to those of other southern New Hampshire municipalities and income levels are close to the US averages.

Financial Position

Strafford County ended fiscal year 2019 with an increase to its General Fund Balance from $558,591 to $857,570.

The County's general debt limit as set forth in NH RSA 33 is 2% of its last assessed valuation which represents the sum of the assessed valuations of the cities and towns in the County. The assessed valuation for 2019 was $13,018,256,132 where the debt limit calculates at $260,365,123. Strafford County's net debt applicable to this limit was $11,023,856 or 4.23% of our debt limit for 2019.

Because Strafford County collects its taxes (which is about 48% of the total annual revenue collected) once a year by December 17th of each year, the County is required to issue Tax Anticipation Notes (TANS) twice a year to support the cash flow of its operations. In 2019, the County issued $20,000,000 in TANS on January 3, 2019 and another $12,792,000 in TANS on July 25, 2019, where both issues matured on December 30, 2019. The total of the TANS issued were slightly less than the amount of the tax levy collected by December 17th. The amount of the tax levy once collected is set aside to pay off the notes on December 30, 2019. The County has never had any TANS outstanding at the end of the year.

During 2017, Strafford County issued $4,100,000 in General Obligation Bonds to fund various capital projects. These capital improvements include upgrades to the County's computer systems, upgrades to bathroom and kitchen areas of the House of Corrections and a new courtyard with a glass roof at the Nursing Home, so residents and their families may enjoy the space year round. As of December 31, 2019, Strafford County has $2,267,180 remaining to be spent out of this Capital Improvements Fund.

In July 2018, Moody's Investors Service affirmed Strafford County's bond rating of Baa1 with a stable outlook. This bond rating remained the same during 2019.

Long-term financial planning

Strafford County created a new Six-Year Capital Improvements Program in 2017 with a total capital cost of $4,100,000 for which the County issued bonds to fund the plan. Projects included in the new plan are upgrades for security measures for all County buildings within the facility, improvements to the Sheriff's Office communications systems, bathroom and kitchen upgrades to the House of Corrections, upgrade to the County-wide computer systems, new rehab equipment for the Nursing Home, and a new courtyard with glass roof at the Nursing Home. Because the bonds were issued in November, most capital projects will be started or purchased in the next few years.

Awards and Acknowledgements

This submission of Strafford County's CAFR would serve as its seventh submission to the Government Finance Officers Association (GFOA) for the year ended December 31, 2019. The

Government Finance Officers Association of the United States and Canada (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to Strafford County for its comprehensive annual financial report for the year ended December 31, 2018. This was the sixth year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the Strafford County Finance Department. We would also like to express our appreciation to all of the Strafford County Department Heads and staff who contributed their data for the preparation of this report as well as to the Strafford County Board of Commissioners and Delegation for their continued support and for maintaining high standards of professionalism in the management of Strafford County finances.

Respectfully submitted,

Pamela J. Arnold
County Treasurer

Raymond F. Bower
County Administrator

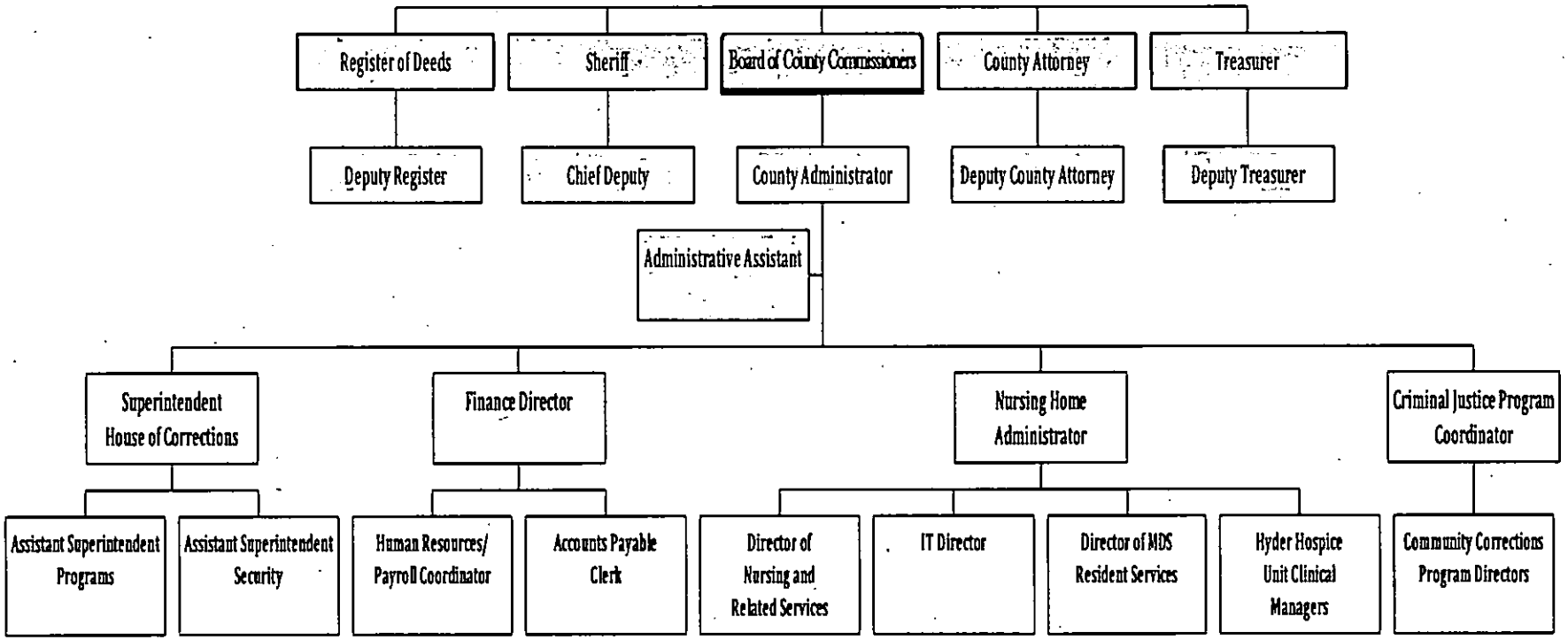
COUNTY OF STRAFFORD, NEW HAMPSHIRE

LIST OF PRINCIPAL OFFICIALS

December 31, 2019

George Maglaras	Chairman, Board of Commissioners
Robert J. Watson	Vice-Chairman, Board of Commissioners
Deanna Rollo	Clerk, Board of Commissioners
Catherine Berube	Register of Deeds
David G. Dubois	Sheriff
Thomas P. Velardi	Attorney
Pamela J. Arnold	Treasurer

STRAFFORD COUNTY
ORGANIZATIONAL CHART
2019



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Strafford County

New Hampshire

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

Christopher P. Morrill

Executive Director/CEO

Financial Section

VACHON CLUKAY
& COMPANY PC

CERTIFIED PUBLIC ACCOUNTANTS
608 Chestnut Street • Manchester, New Hampshire 03104
(603) 622-7070 • Fax: (603) 622-1452 • www.vachonclukay.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
County of Strafford, 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 (the County) as of and for the year ended December 31, 2019, 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 misstatement, 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 of 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, 2019, and the respective changes in financial position thereof 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, budgetary comparison information, schedule of changes in the County's proportionate share of the net OPEB liability, schedule of County OPEB contributions, schedule of changes in the County's total OPEB liability and related ratios, schedule of changes in the County's proportionate share of the net pension liability, and schedule of County pension contributions on pages 12-16 and 50-60 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.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Strafford, New Hampshire's basic financial statements. The combining nonmajor governmental and fiduciary fund financial statements, introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor governmental and fiduciary fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor governmental and fiduciary fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Vachon Clukay & Company PC

Manchester, New Hampshire
June 23, 2020

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

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, 2019. 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 and deferred inflows of resources of the County exceeded its assets and deferred outflows of resources at the close of the year for a total net position of ($30,456,929) which is made up of $10,786,738 in net investment in capital assets, $4,947,783 in restricted net position, and ($46,191,450) in unrestricted net position. (Page 17)

- The County's total net position reflects a decrease of $4,303,042 from the prior year made up of a decrease from County operations in the amount of $503,220 which was offset by an increase in OPEB expenses of $1,939,131 and an increase in pension expenses of $2,492,353. Please refer to Exhibit D-1 on page 22 of the financial statements which shows a complete reconciliation of the change in fund balance of the total governmental funds to the change in net position for governmental activities.

B. FINANCIAL HIGHLIGHTS – FUND STATEMENTS

- At the close of the year, the County reported combined ending fund balances of $8,036,904 which is a decrease of $503,220 in comparison with the prior year. This decrease is primarily due to a decrease in the Capital Improvements Fund. (Page 21) The decrease in the Capital Improvements Fund comes from the expenditures for Capital projects within the County in the amount of $502,232 in 2019. (Page 21) The decrease in the DSRIP Fund is the result of the expenditures for the DSRIP program in the amount of $3,098,237 during 2019 which exceeds the $2,785,883 in revenue from the State of NH for the DSRIP program by $312,354. The General Fund's Fund balance increased by $298,979. (Page 21)

- The County's total short-term debt at the end of the year remains at $0 (Note 6 on Page 33) and the long-term debt decreased by $2,014,998 from the prior year for a total of $11,504,686 at the end of the year. The decrease is due to the retirement of the debt in the amount of $2,199,798 offset by the issuance of a capital lease in the amount of $184,800. (Note 7 on Pages 34, 35 & 36)

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; and (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 POSITION

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

The largest portion of the County's net position reflects its investment in capital assets such as land, buildings, and equipment less any related outstanding debt used to acquire those assets. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves generally cannot be used to liquidate these liabilities.

An additional portion of the County's net position represents resources that are subject to external restriction on how they may be used. For the County, those restrictions include those related to a contract agreement with the State of NH and the unexpended balance of restricted donations.

NET POSITION – Governmental Activities (Page 17)

	2019	2018
Capital assets	$19,984,457	$21,282,196
Current and other assets	$14,283,586	$15,788,557
Total assets	$34,268,043	$37,070,753

Deferred outflows of resources	$9,728,925	$8,225,411
Long-term liabilities	$66,924,008	$62,856,084
Other liabilities	$6,329,410	$7,342,215
Total liabilities	$73,253,418	$70,198,299
Deferred Inflows	$1,200,479	$1,251,752
Net position:		
Net Investment in capital assets	$10,786,738	$10,585,260
Restricted	$4,947,783	$5,245,471
Unrestricted	($46,191,450)	($41,984,618)
Total net position	($30,456,929)	($26,153,887)

STATEMENT OF ACTVITIES – Governmental Activities (Page 18)

	2019	2018
Revenues		
Program revenues:		
Charges for services	$25,825,396	$24,792,722
Operating grants and contributions	$11,321,302	$9,781,663
Capital grants and contributions	$8,000	$0
General revenues:		
Taxes from cities & towns	$32,792,561	$31,732,974
Interest	$39,996	$33,331
Miscellaneous revenues	$1,117,795	$1,333,517
Total revenues	$71,105,050	$67,674,207
Expenses		
General government	$9,488,670	$7,952,505
Public safety and corrections	$26,048,588	$23,843,828
Human Services	$10,115,494	$10,736,860
Economic development	$24,916	$7,685
Nursing home	$28,697,473	$27,091,700
Interest	$1,032,951	$964,485
Total expenses	$75,408,092	$70,597,063
Change in net position	($4,303,042)	($2,922,856)
Net position, beginning of year	($26,153,887)	($23,231,031)
Net position, end of year	($30,456,929)	($26,153,887)

E. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. As of December 31, 2019, the County reported $19,984,457 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 17 and Note 4 on Pages 32 and 33)

Long-term debt. As of December 31, 2019, the County reported $11,504,686 for outstanding long-term debt. $11,023,856 represents the amount outstanding for general obligation bonds, $169,601 represents the amount outstanding for notes payable, and $311,229 represents the amount outstanding for capital leases payable. An additional $1,891,399 represents the amount outstanding for compensated absences payable. (Additional information can be found in Note 7 on Pages 34, 35 and 36)

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, 2019 with prior year as well as the subsequent year.

	2020	2019	2018
Anticipated Revenues			
Justice & Administration	$15,894,844	$14,326,819	$14,280,675
Riverside Rest Home	$21,819,337	$21,492,640	$20,915,808
Property Taxes	$33,899,843	$32,792,561	$31,732,974
Total Anticipated Revenues	$71,614,024	$68,612,020	$66,929,457
Budgeted Expenditures			
Justice & Administration	$43,429,054	$40,848,337	$40,632,508
Riverside Rest Home	$28,184,970	$27,763,683	$26,296,949
Total Budget Expenditures	$71,614,024	$68,612,020	$66,929,457

Property taxes account for 47.3% of expected resources in 2020 compared to 47.8% in 2019 and 47.4% in 2018.

The County Budget for 2020 reflects a tax increase of 3.38% over 2019, where budgeted expenditures increased by 4.34%, and anticipated revenues other than property taxes increased by 5.22%. This increase in anticipated revenues is primarily due to the increase in the boarding and transport revenues for jail inmates from the U.S. Department of Immigration and U.S. Marshals. The increase in budgeted expenditures was primarily due to 3-4% wage increases for County employees and an 10% increase in the cost to provide health insurance benefits to County employees.

As a result of operations during 2019, the General Fund realized a surplus of $309,559. Actual expenditures on the budgetary basis for 2019 were $67,615,750 for the General Fund which is $996,270 underspent or 1.45% less than budgeted.

Actual General Fund revenues and other financing sources for 2019 were $67,925,309 which is $686,711 less than anticipated or 1.00% less 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, 2019. 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

EXHIBIT A
COUNTY OF STRAFFORD, NEW HAMPSHIRE
Statement of Net Position
December 31, 2019

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	$ 4,337,476
Accounts receivable, net	3,027,269
Due from other governments	6,796,552
Prepaid items	122,289
Total Current Assets	14,283,586
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	320,221
Depreciable capital assets, net	19,664,236
Total Noncurrent Assets	19,984,457
Total Assets	34,268,043
DEFERRED OUTFLOWS OF RESOURCES	
Loss on debt refunding	39,787
Deferred outflows of resources related to OPEB liability	3,968,331
Deferred outflows of resources related to net pension liability	5,720,807
Total Deferred Outflows of Resources	9,728,925
LIABILITIES	
Current Liabilities:	
Accounts payable	1,526,703
Accrued expenses	978,249
Due to other governments	3,473,630
Advances from grantors	9,700
Unearned revenue	341,128
Noncurrent liabilities:	
Due within one year	2,485,171
Due in more than one year	64,438,837
Total Liabilities	73,253,418
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to OPEB liability	27,358
Deferred inflows of resources related to net pension liability	1,173,121
Total Deferred Inflows of Resources	1,200,479
NET POSITION	
Net investment in capital assets	10,786,738
Restricted for:	
State contract	4,782,532
Other external restrictions	165,251
Unrestricted (deficit)	(46,191,450)
Total Net Position	$ (30,456,929)

See accompanying notes to the basic financial statements

EXHIBIT B
COUNTY OF STRAFFORD, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2019

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Governmental Activities:					
General government	$ 9,488,670	$ 1,396,737	$ 2,931,249		$ (5,160,684)
Public safety and corrections	26,048,588	11,352,495	1,140,056	$ 8,000	(13,548,037)
Human services	10,115,494				(10,115,494)
Economic development	24,916		24,916		-
Nursing home	28,697,473	13,076,164	7,225,081		(8,396,228)
Interest and fiscal charges	1,032,951				(1,032,951)
Total governmental activities	$ 75,408,092	$ 25,825,396	$ 11,321,302	$ 8,000	(38,253,394)
General revenues:					
Property taxes					32,792,561
Interest and investment income					39,996
Miscellaneous					1,117,795
Total general revenues					33,950,352
Change in net position					(4,303,042)
Net Position - beginning of year					(26,153,887)
Net Position - end of year					$ (30,456,929)

See accompanying notes to the basic financial statements

EXHIBIT C
COUNTY OF STRAFFORD, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2019

	General Fund	DSRIP Fund	Capital Improvements Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	$ 4,246,117			$ 91,359	$ 4,337,476
Accounts receivable, net	3,027,269				3,027,269
Due from other governments	6,796,552				6,796,552
Due from other funds		$ 5,023,290	$ 2,267,180	47,963	7,338,433
Prepaid items	122,289				122,289
Total Assets	14,192,227	5,023,290	2,267,180	139,322	21,622,019
DEFERRED OUTFLOWS OF RESOURCES					
Total Deferred Outflows of Resources	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	$ 14,192,227	$ 5,023,290	$ 2,267,180	$ 139,322	$ 21,622,019
LIABILITIES					
Accounts payable	$ 1,302,586	$ 224,117			$ 1,526,703
Accrued expenses	878,880	16,641			895,521
Due to other governments	3,473,630				3,473,630
Advances from grantors				$ 9,700	9,700
Unearned revenue	341,128				341,128
Due to other funds	7,338,433				7,338,433
Total Liabilities	13,334,657	240,758	$ -	9,700	13,585,115
DEFERRED INFLOWS OF RESOURCES					
Total Deferred Inflows of Resources	-	-	-	-	-
FUND BALANCES					
Nonspendable	122,289				122,289
Restricted	35,629	4,782,532	2,267,180	129,622	7,214,963
Assigned	4,182				4,182
Unassigned	695,470				695,470
Total Fund Balances	857,570	4,782,532	2,267,180	129,622	8,036,904
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 14,192,227	$ 5,023,290	$ 2,267,180	$ 139,322	$ 21,622,019

See accompanying notes to the basic financial statements

EXHIBIT C-1
COUNTY OF STRAFFORD, NEW HAMPSHIRE
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
December 31, 2019

Total Fund Balances - Governmental Funds (Exhibit C)	$ 8,036,904
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	19,984,457
Losses on debt refundings are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	39,787
Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds:	
Deferred outflows of resources related to OPEB liability	3,968,331
Deferred outflows of resources related to net pension liability	5,720,807
Deferred inflows of resources related to OPEB liability	(27,358)
Deferred inflows of resources related to net pension liability	(1,173,121)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:	
Bonds payable	(11,023,856)
Notes payable	(169,601)
Capital leases payable	(311,229)
Accrued interest on long-term obligations	(82,728)
Compensated absences payable	(1,891,399)
OPEB liability	(13,990,826)
Net pension liability	(39,537,097)
Net Position of Governmental Activities (Exhibit A)	$ (30,456,929)

See accompanying notes to the basic financial statements

EXHIBIT D
COUNTY OF STRAFFORD, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2019

	General Fund	DSRIP Fund	Capital Improvements Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	$ 32,792,561				$ 32,792,561
Intergovernmental	8,497,310	$ 2,785,883		$ 38,109	11,321,302
Charges for services	25,290,500			153,234	25,443,734
Interest and investment income	39,986			10	39,996
Miscellaneous	1,499,457				1,499,457
Total Revenues	68,119,814	2,785,883	$ -	191,353	71,097,050
Expenditures:					
Current operations:					
General government	5,663,379	3,098,237		183	8,761,799
Public safety and corrections	22,554,699			121,206	22,675,905
Human services	10,115,494				10,115,494
Economic development				24,916	24,916
Nursing home	26,414,598				26,414,598
Capital outlay	352,163		502,232		854,395
Debt service:					
Principal retirement	1,900,000				1,900,000
Interest and fiscal charges	1,037,963				1,037,963
Total Expenditures	68,038,296	3,098,237	502,232	146,305	71,785,070
Excess revenues over (under) expenditures	81,518	(312,354)	(502,232)	45,048	(688,020)
Other financing sources (uses):					
Capital lease issuances	184,800				184,800
Transfers in	32,661				32,661
Transfers out				(32,661)	(32,661)
Total other financing sources (uses)	217,461	-	-	(32,661)	184,800
Net change in fund balances	298,979	(312,354)	(502,232)	12,387	(503,220)
Fund balances at beginning of year	558,591	5,094,886	2,769,412	117,235	8,540,124
Fund balances at end of year	$ 857,570	$ 4,782,532	$ 2,267,180	$ 129,622	$ 8,036,904

See accompanying notes to the basic financial statements

EXHIBIT D-1
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
For the Year Ended December 31, 2019

Net Change in Fund Balances - Governmental Funds (Exhibit D)	$	(503,220)
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 as follows:		
Capital outlay		867,394
Depreciation expense		(2,173,133)
Donations of capital assets are not reported in the funds, but the in-kind donations increase net position.		8,000
Proceeds from issuances of long-term obligations are reported as other financing sources in the governmental funds, but a long-term debt issuance increases long-term liabilities in the statement of net position. Current year long-term issuances are as follows:		
Capital lease issuances		(184,800)
Governmental funds report the effect of bond issuance premiums and losses on debt refundings when the debt is first issued, whereas these amounts are amortized in the statement of activities over the life of the related debt. Amortization recognized in the current year is as follows:		
Amortization of bond issuance premium		7,508
Amortization of loss on debt refunding		(13,549)
Repayment of principal on long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Repayments in the current year are as follows:		
Bond principal paid		1,900,000
Note principal paid		79,352
Capital lease principal paid		212,938
In the statement of activities, interest is accrued on outstanding bonds payable, whereas in governmental funds, an interest expenditure is reported when due.		11,054
Governmental funds report OPEB and pension contributions as expenditures. However, in the statement of activities, OPEB and pension expense reflects the change in the OPEB liability and net pension liability and related deferred outflows and inflows of resources, and does not require the use of current financial resources. This is the amount by which OPEB and pension expense differed from OPEB and pension contributions in the current period.		
Net changes in OPEB		(1,939,131)
Net changes in pension		(2,492,353)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. These expenses are from the following activities:		
Compensated absences		(83,102)
Change in Net Position of Governmental Activities (Exhibit B)	$	(4,303,042)

See accompanying notes to the basic financial statements

EXHIBIT E
COUNTY OF STRAFFORD, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2019

	Custodial Funds
ASSETS	
Cash and cash equivalents	$ 1,849,795
Total Assets	1,849,795
LIABILITIES	
Accounts payable	54,271
Due to other governments	1,532,420
Total Liabilities	1,586,691
NET POSITION	
Restricted for:	
Individuals	263,104
Total Net Position	$ 263,104

See accompanying notes to the basic financial statements

EXHIBIT F
COUNTY OF STRAFFORD, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2019

	Custodial Funds
ADDITIONS:	
Investment earnings:	
Interest	$ 36
Total Investment Earnings	36
Amounts collected for individuals	1,455,988
Fees collected for other governments	12,190,617
Total Additions	13,646,641
DEDUCTIONS:	
Beneficiary payments to individuals	1,486,833
Payments of fees to other governments	12,190,617
Total Deductions	13,677,450
Change in net position	(30,809)
Net Position - beginning of year, as restated	293,913
Net Position - end of year	$ 263,104

See accompanying notes to the basic financial statements

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Strafford, New Hampshire conform to accounting policies generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

Financial Reporting Entity

The County of Strafford, New Hampshire (the County) was established in 1771 under the laws of the State of New Hampshire. The County boundaries include thirteen New Hampshire municipalities located in southeastern New Hampshire. The County operates under the Commissioner/Delegation form of government and provides services as authorized by state statutes.

The financial statements include those of the various departments governed by the Commissioners and other officials with financial responsibility. The County has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board (GASB).

Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

1. Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net position presents the financial condition of the governmental activities of the County at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the County.

2. Fund Financial Statements

During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level.

The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The County employs the use of two categories of funds: governmental and fiduciary.

1. **Governmental Funds**

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources, and liabilities and deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

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

The *Delivery System Reform Incentive Payment Fund*, referred to as the *DSRIP Fund,* is used to account for the revenues received from the State of NH to fund an Integrated Delivery Network with Strafford County serving as the lead agency to improve the treatment and management of care of our Medicaid population suffering from behavioral health and drug addiction illnesses.

The *Capital Improvements Fund* is used to account for the proceeds of a general obligation bond issuance to fund building improvements to County buildings and purchase equipment for County operations.

2. **Fiduciary Funds**

Fiduciary fund reporting focuses on net position and changes in net position. The County maintains one type of fiduciary fund: custodial funds. The County's custodial funds are held and administered by the County for the benefit of others; the assets are not available to support the County or its programs. The County's custodial funds account for inmate funds, Nursing Home resident funds, and the Registry of Deeds funds.

Measurement Focus

1. **Government-Wide Financial Statements**

The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of the County are included on the Statement of Net Position.

2. **Fund Financial Statements**

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue and in the presentation of expenses versus expenditures.

1. **Revenues – Exchange and Non-exchange Transactions**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, available means expected to be received within sixty days of year end.

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 10). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County must provide local resources to be used for a specified purpose; and expenditure requirements in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Grants and entitlements received before the eligibility requirements are met are recorded as advances from grantors. On governmental fund financial statements, receivables that will not be collected within the available period are reported as deferred inflows of resources.

2. **Expenses/Expenditures**

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability

is incurred, if measurable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

Budgetary Data

The County's budget represents functional appropriations as authorized by the County Delegation. The County Commissioners may transfer funds between operating categories as they deem necessary. The County adopts its budget under State regulations, which differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types. During the year ended December 31, 2019, only the General Fund and the DSRIP Fund, a major special revenue fund, have legally adopted annual budgets.

The legal level of budgetary control in which expenditures may not exceed appropriations is at the total County-wide level. Unencumbered appropriations lapse at year end. Budgets for capital projects funds are carried forward each year until the project is completed.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2019 are recorded as prepaid items. Prepaid items are recognized using the consumption method.

Capital Assets

General capital assets result from expenditures in the governmental funds. These assets are reported in the government-wide statement of net position, but are not reported in the governmental fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition value as of the date received. The County maintains a capitalization threshold of $1,000 for its governmental activities, except for its nursing home. The capitalization threshold of the nursing home is $500. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All reported capital assets except for land, easements and construction in process are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

Description	Years
Buildings and improvements	5-40
Vehicles and equipment	5-20

Loss on Debt Refunding

Debt refundings that result in a difference between the reacquisition price of old debt and the net carrying value of the old debt have been reported in the accompanying financial statements as a loss on debt refunding. The loss on debt refunding is amortized as a component of interest expense over the remaining life of the related refunding debt using the effective interest rate method.

Compensated Absences

Employees earn vacation and sick leave as they provide services. Provision is made in the annual budget for vacation and sick leave. Pursuant to County personnel policy and collective bargaining agreements, employees may accumulate (subject to certain limitations) unused vacation and sick leave. Upon resignation, employees will be paid for any accrued and entitled vacation, sick leave and holiday pay at current rates of pay.

For governmental fund financial statements, compensated absences are reported as liabilities and expenditures as payments come due each period or upon the occurrence of employee death or retirement. The entire compensated absence liability is reported on the government-wide financial statements.

Bond Premium

Bond premiums are amortized as a component of interest expense over the life of the related bond using the effective interest rate method. Bonds payable are reported in the accompanying financial statements gross of any applicable unamortized bond premium.

Accrued Liabilities and Long-Term Obligations

All payables and accrued liabilities are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources are reported as obligations of the funds.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) OPEB Plan and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, NHRS recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair-value, except for non-registered commingled funds at net asset value (NAV) as a practical expedient to estimate fair value.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the NHRS and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on

their use either through enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Fund Balance Policy

The County has segregated fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. These components of fund balance are defined as follows:

- Nonspendable Fund Balance: Amounts that are not in a spendable form (such as inventory or prepaid items) or are required to be maintained intact.
- Restricted Fund Balance: Amounts that can only be spent for the specific purposes stipulated by external resource providers (such as grantors) or the enabling legislation (federal or state law). Restrictions may be changed or lifted only with the consent of the resource providers or the enabling legislation.
- Committed Fund Balance: Amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision making authority (annual meeting of the County Delegation). Commitments may be changed or lifted only by the governing body taking the same formal action that imposed the constraint originally. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.
- Assigned Fund Balance: Amounts that the County intends to use for a specific purpose. For all governmental funds other than the General Fund, any remaining positive amounts are to be classified as "assigned". The Board of Commissioners expressly delegates this authority to the County Administrator. Items that would fall under this type of fund balance classification would be certain encumbrances.
- Unassigned Fund Balance: Amounts that are not obligated or specifically designated and are available for any purpose. The residual classification of any General Fund balance is to be reported here. Any deficit fund balance of another governmental fund is also classified as unassigned.

Spending Prioritizations

In instances when expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted fund balance is considered to have been spent first. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used, committed resources should be reduced first, followed by assigned amounts and then unassigned amounts.

Deficit Fund Balance

At year end, if any of the special revenue funds has a deficit unassigned fund balance, the County Administrator is authorized to transfer funds from the General Fund to cover the deficit, provided the General Fund has the resources to do so.

Minimum Level of Unassigned Fund Balance

The County's policy is to maintain a minimum unassigned fund balance of 5% of the County's annual gross appropriations, unless emergency appropriations are required. In addition, the County's target is to strive to maintain an unassigned fund balance between 5% and 12% of the County's annual gross appropriations. Unassigned fund balance may be appropriated for emergency purposes as deemed necessary by the Board of Commissioners even if such use decreases the fund balance below the targeted percentage.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/ expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

NOTE 2—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2019 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	$ 4,337,476
Statement of Fiduciary Net Position:	
Cash and cash equivalents	1,849,795
	$ 6,187,271

Deposits and investments at December 31, 2019 consist of the following:

Cash on hand	$ 36,097
Deposits with financial institutions	6,151,174
	$ 6,187,271

The County's investment policy states that any excess funds which are not immediately needed for the purpose of expenditure may only be invested in money market accounts, certificates of deposit, repurchase agreements, and obligations fully guaranteed by the U.S. government such as U.S. Treasury bills and U.S. government agency securities.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County's deposits may not be returned to it. In accordance with the County's investment policy, all deposits in excess of federal depository insurance must be secured by collateral having a value at least equal to the amount of such funds. Of the County's deposits with financial institutions at year end, $6,311,288 was collateralized by securities held by the bank in the bank's name.

NOTE 3—ACCOUNTS RECEIVABLE

General Fund accounts receivable at December 31, 2019 are recorded net of an allowance for uncollectible receivables of $1,162,000.

NOTE 4—CAPITAL ASSETS

The following is a summary of changes in capital assets in the governmental activities:

	Balance 1/1/2019	Additions	Reductions	Balance 12/31/2019
Capital assets not depreciated:				
Land	$ 207,983			$ 207,983
Easements	34,905			34,905
Construction in process	41,222	$ 36,111		77,333
Total capital assets not being depreciated	284,110	36,111	$ -	320,221
Other capital assets:				
Buildings and improvements	49,649,017	346,209		49,995,226
Vehicles and equipment	13,404,050	493,074		13,897,124
Total other capital assets at historical cost	63,053,067	839,283	-	63,892,350
Less accumulated depreciation for:				
Buildings and improvements	(30,652,039)	(1,324,820)		(31,976,859)
Vehicles and equipment	(11,402,942)	(848,313)		(12,251,255)
Total accumulated depreciation	(42,054,981)	(2,173,133)	-	(44,228,114)
Total other capital assets, net	20,998,086	(1,333,850)	-	19,664,236
Total capital assets, net	$ 21,282,196	$ (1,297,739)	$ -	$ 19,984,457

Depreciation expense was charged to governmental functions as follows:

General government	$ 295,716
Public safety and corrections	1,285,238
Nursing home	592,179
Total	$ 2,173,133

Amortization of assets held under capital leases is included within depreciation expense. The balance of the assets acquired through capital leases as of December 31, 2019 is as follows:

Vehicles and equipment	$ 872,282
Less accumulated depreciation for:	
Vehicles and equipment	(601,458)
Total	$ 270,824

NOTE 5—INTERFUND BALANCES AND TRANSFERS

The County has combined the cash resources of its governmental funds. For accounting and reporting purposes, that portion of the pooled cash balance is reported in the specific fund as an interfund balance.

Interfund balances at December 31, 2019 are as follows:

		Due from General Fund
Due to	DSRIP Fund	$ 5,023,290
	Capital Improvements Fund	2,267,180
	Nonmajor Governmental Funds	47,963
		$ 7,338,433

During the year, several interfund transactions occurred between funds which were made in accordance with budgetary authorizations. Annually, the County appropriates funds within the General Fund for the cost to lease computer hardware for the department of the Registry of Deeds. The source of funding for this equipment is from the Deeds Equipment Fund, which is reported as a Nonmajor Governmental Fund. Funds transferred from the Nonmajor Governmental Funds to the General Fund amounted to $32,661 during the year ended December 31, 2019.

NOTE 6—SHORT-TERM OBLIGATIONS

The County issues tax anticipation notes during the year. These borrowings are to assist in the payment of operating expenses during the year and are guaranteed to be repaid from the tax revenue received in December from the Towns/Cities within the County.

The changes in short-term debt obligations for the year ended December 31, 2019 are as follows:

Balance - January 1, 2019	$ -
Additions	32,792,000
Reductions	(32,792,000)
Balance - December 31, 2019	$ -

NOTE 7—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

The changes in the County's long-term obligations for the year ended December 31, 2019 are as follows:

	Balance 1/1/2019	Additions	Reductions	Balance 12/31/2019	Due Within One Year
Bonds payable	$ 12,893,000		$ (1,900,000)	$ 10,993,000	$ 1,896,000
Unamortized bond premiums	38,364		(7,508)	30,856	
Total Bonds payable	12,931,364	$ -	(1,907,508)	11,023,856	1,896,000
Notes payable	248,953		(79,352)	169,601	57,606
Capital leases payable	339,367	184,800	(212,938)	311,229	153,285
Compensated absences payable	1,808,297	556,540	(473,438)	1,891,399	378,280
Total governmental activities	$ 15,327,981	$ 741,340	$ (2,673,236)	$ 13,396,085	$ 2,485,171

Payments on the general obligation bonds, notes payable and capital leases of the governmental activities are paid out of the General Fund and the Dispatch Fund (a Nonmajor Governmental Fund), as applicable. Compensated absences will be paid from the fund where the employee's salary is paid.

General Obligation Bonds

Bonds payable at December 31, 2019 are comprised of the following individual issues:

	Original Issue Amount	Interest Rate	Serial Maturities Through	Balance at 12/31/2019
2002 Series bond issue	$ 20,000,000	3.75-5.0%	July 2023	$ 4,000,000
2009 Series bond issue	4,182,025	3.97%	August 2029	2,085,000
2015 Refunding bond issue	2,200,000	2.25%	July 2025	1,270,000
2015 Series bond issue	573,000	3.43%	July 2025	358,000
2017 Series bond issue	4,100,000	2.25%	August 2027	3,280,000
	$ 31,055,025			10,993,000
		Add: Unamortized bond premiums		30,856
				$ 11,023,856

General obligation bonds are direct obligations of the County, for which its full faith and credit are pledged, and are payable from taxes levied on all taxable property located within County boundaries.

Debt service requirements to retire general obligation bonds for governmental activities at December 31, 2019 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2020	$ 1,896,000	$ 403,599	$ 2,299,599
2021	1,892,000	323,877	2,215,877
2022	1,894,000	247,318	2,141,318
2023	1,890,000	170,690	2,060,690
2024	887,000	94,140	981,140
2025-2029	2,534,000	148,106	2,682,106
	10,993,000	1,387,730	12,380,730
Add: Unamortized bond premiums	30,856	-	30,856
	$ 11,023,856	$ 1,387,730	$ 12,411,586

Notes Payable

Notes payable at December 31, 2019 are comprised of the following individual issues:

	Original Issue Amount	Interest Rate	Final Maturity Date	Balance at 12/31/2019
2017 Vehicle note	$ 27,508	3.185%	June 2022	$ 14,308
2017 Vehicle note	54,944	3.16%	August 2022	30,396
2017 Vehicle note	93,257	3.27%	April 2022	45,445
2018 Vehicle note	79,708	3.60%	July 2023	58,582
2018 Vehicle note	31,815	3.822%	February 2023	20,870
	$ 287,232			$ 169,601

Debt service requirements to retire notes payable for governmental activities at December 31, 2019 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2020	$ 57,606	$ 5,002	$ 62,608
2021	59,633	2,975	62,608
2022	41,088	1,059	42,147
2023	11,274	129	11,403
	$ 169,601	$ 9,165	$ 178,766

Capital Lease Obligations

Capital lease obligations represent lease agreements entered into for the financing of asset acquisitions. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. The following are the individual capital leases payable at December 31, 2019:

Virtual desktop, due in monthly installments of $3,544, including interest at 3.423%, through March 2020	$ 10,571
Dispatch console, due in annual installments of $53,818, including interest at 3.21%, through April 2020	52,144
Camera system, due in annual installments of $9,176, including interest at 4.02%, through November 2021	17,296
Storage system, due in monthly installments of $3,793 through June 2022. The stated interest rate is 0%, and the effective interest rate is 1.87%	113,780
Office software, due in annual installments of $42,000, including interest at 6.49%, through December 2021	117,438
	$ 311,229

Debt service requirements to retire capital lease obligations outstanding for governmental activities at December 31, 2019 are as follows:

Year Ending December 31,	Payment
2020	$ 161,134
2021	96,685
2022	64,756
Total Minimum Lease Payments	322,575
Less Amount Representing Interest	(11,346)
Present Value of Future Minimum Lease Payments	$ 311,229

NOTE 8—OTHER POST-EMPLOYMENT BENEFITS

Total OPEB Liabilities, Deferred Outflows of Resources, Deferred Inflows of Resources and OPEB Expense

	Deferred Outflows	OPEB Liability	Deferred Inflows	OPEB Expense
Cost-Sharing Multiple Employer Plan	$ 164,877	$ 3,251,149	$ 9,309	$ 515,910
Single Employer Plan	3,803,454	10,739,677	18,049	1,917,152
Total	$ 3,968,331	$ 13,990,826	$ 27,358	$ 2,433,062

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as an increase to unrestricted net position in the amount of $3,940,973.

COST-SHARING MULTIPLE EMPLOYER PLAN

Plan Description

The New Hampshire Retirement System (NHRS) administers a cost-sharing multiple-employer other postemployment benefit plan (OPEB Plan). The OPEB Plan provides a medical insurance subsidy to qualified retired members.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System at 54 Regional Drive, Concord, New Hampshire 03301 or from their website at www.nhrs.org.

The OPEB Plan is divided into four membership types. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees, and Group I State Employees. The OPEB plan is closed to new entrants.

Benefits Provided

Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. Medical subsidy rates established by RSA 100-A:52 II are dependent upon whether retirees are eligible for Medicare. Retirees not eligible for Medicare may receive a maximum medical subsidy of $375.56 for a single person plan and $751.12 for a two-person plan. Retirees eligible for Medicare may receive a maximum medical subsidy of $236.84 for a single person plan and $473.68 for a two-person plan.

Funding Policy

Per RSA-100:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The County's contribution rates for the covered payroll of public safety employees and political subdivision employees were 4.10% and 0.30%, respectively, through June 30, 2019, and 3.66% and 0.29%, respectively, thereafter. Contributions to the OPEB plan for the County were $332,755 for the year ended December 31, 2019. Employees are not required to contribute to the OPEB plan.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2019, the County reported a liability of $3,251,149 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by a roll forward of the actuarial valuation from June 30, 2018. The County's proportion of the net OPEB liability was based on actual contributions by the County during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2019, the County's proportion was approximately 0.7416 percent, which was an increase of 0.0074 percentage points from its proportion measured as of June 30, 2018.

For the year ended December 31, 2019, the County recognized OPEB expense of $515,910. At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience		$ 5,656
Net difference between projected and actual earnings on OPEB plan investments		3,653
Changes in proportion and differences between County contributions and proportionate share of contributions	$ 3,605	
County contributions subsequent to the measurement date	161,272	
Totals	$ 164,877	$ 9,309

The County reported $161,272 as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB liability in the measurement period ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

June 30,	
2020	$ (4,475)
2021	(2,423)
2022	251
2023	943
	$ (5,704)

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50 percent
Wage inflation	3.25 percent
Salary increases	5.60 percent, average, including inflation
Investment rate of return	7.25 percent, net of OPEB plan investment expense, including inflation for determining solvency contributions

Mortality rates were based on the RP-2014 healthy annuitant and employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

The long-term expected rate of return on OPEB Plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return
Domestic equity	30%	4.25-4.50%
International equity	20%	4.50-6.00%
Fixed income	25%	1.12-2.46%
Alternative investments	15%	4.86-7.90%
Real estate	10%	3.00%
Total	100%	

The discount rate used to measure the collective OPEB liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and 100-A:53. Based on this assumption, the OPEB Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the County's proportionate share of the net OPEB liability calculated using the discount rate of 7.25 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net OPEB liability	$ 3,526,365	$ 3,251,149	$ 3,012,004

SINGLE EMPLOYER PLAN

Plan Description

The County of Strafford, New Hampshire administers the retiree health care benefits program, a single employer defined benefits plan that is used to provide postemployment benefits other than pensions (OPEB) for all permanent full-time employees. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided

The County provides medical benefits to its eligible retirees and their covered spouses. Employees other than police hired prior to July 1, 2011 are eligible to retire at age 60 regardless of years of creditable service, age 50 with at least 10 years of creditable service, or at any age if they have at least 20 years of creditable service and the sum of their age and years of service is at least 70. Employees other than police hired on or after July 1, 2011 are eligible to retire at age 65 regardless of years of creditable service, or age 60 with at least 30 years of creditable service. Police officers hired prior to July 1, 2011 are eligible to retire at age 45 with at least 20 years of Group II creditable service, or at age 60 regardless of their years of creditable service. Police officers hired on or after July 1, 2011 are eligible to retire at age 50 with 25 years of Group II creditable service or at age 60 regardless of years of creditable service. Retirees and their covered spouses are required to pay 100% of the cost of the premium. The valuation does not account for the cost of benefits to retirees or their spouses after age 65. Surviving spouses continue to receive coverage after the death of the eligible retired employee but are required to pay 100% of the premium.

Employees Covered By Benefit Terms

At January 1, 2019, the census collection date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	4
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	485
	489

Total OPEB Liability

The County's total OPEB liability of $10,739,677 was measured as of December 31, 2019 and was determined by an actuarial valuation as of January 1, 2019.

Actuarial Assumptions and Other Inputs for OPEB

The total OPEB liability in the January 1, 2019 valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Salary increases	3.00 percent
Discount rate	2.74 percent
Healthcare cost trend rates	9.10% for 2019, increasing to 9.50% for 2020, and then decreasing 0.50% per year to an ultimate rate of 5.00% for 2027 and later years.

The discount rate was based on the index provided by the *Bond Buyer 20-Bond General Obligation Index* based on the 20-year AA municipal bond rate as of December 31, 2019.

Mortality rates were based on the SOA RP-2014 Total Dataset Mortality with Scale MP-2018 (Base Rate 2006). The actuarial assumptions used in the January 1, 2019 valuation were based on the results of an actuarial experience study as of January 1, 2019.

Change in Actuarial Assumptions

For the January 1, 2019 actuarial valuation, the discount rate was decreased from 3.78% to 2.74%. Trend rates were advanced, and the current year rate was adjusted to reflect actual experience. The mortality table changed from the RP-2000 Projected 10 Years using Projection Scale AA to the SOA RP-2014 Total Dataset Mortality with Scale MP-2018 (Base rate 2006). In addition, the morbidity factors were adjusted to reflect rates that better reflect expected underlying costs.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at January 1, 2019	$ 5,177,126
Changes for the year:	
Service cost	1,092,479
Interest	259,435
Changes in assumptions or other inputs	2,955,457
Differences between expected and actual experience	1,416,526
Benefit payments	(161,346)
Net changes	5,562,551
Balance at December 31, 2019	$ 10,739,677

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (1.74%)	Current Discount Rate (2.74%)	1% Increase (3.74%)
Total OPEB liability	$ 11,872,711	$ 10,739,677	$ 9,667,425

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (8.10 percent decreasing to 4.00 percent) or 1-percentage-point higher (10.10 percent decreasing to 6.00 percent) than the current healthcare cost trend rate:

	1% Decrease (8.10% decreasing to 4.00%)	Healthcare Cost Trend Rates (9.10% decreasing to 5.00%)	1% Increase (10.10% decreasing to 6.00%)
Total OPEB liability	$ 9,155,647	$ 10,739,677	$ 12,611,122

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2019, the County recognized OPEB expense of $1,917,152. At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,232,322	$ 18,049
Changes of assumptions	2,571,132	
Totals	$ 3,803,454	$ 18,049

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

December 31,	
2020	$ 565,238
2021	565,238
2022	565,238
2023	565,238
2024	565,238
Thereafter	959,215
	$ 3,785,405

NOTE 9—DEFINED BENEFIT PENSION PLAN

Plan Description

The County contributes to the New Hampshire Retirement System (NHRS), a public employee retirement system that administers a single cost-sharing multiple-employer defined benefit pension plan. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301 or from their website at www.nhrs.org.

Substantially all full-time state and local employees, public school teachers, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan.

The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II. All assets are held in a single trust and are available to pay retirement benefits to all members.

Benefits Provided

Benefit formulas and eligibility requirements for the pension plan are set by State law (RSA 100-A).

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012, the benefit is calculated the same way, but the multiplier used in the calculation will change depending on age and years of creditable service as follows.

Years of Creditable Service as of January 1, 2012	Minimum Age	Minimum Service	Benefit Multiplier
At least 3 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Funding Policy

Covered police officers are required to contribute 11.55% of their covered salary, whereas general employees are required to contribute 7.0% of their covered salary. The County is required to contribute at an actuarially determined rate. The County's pension contribution rates for the covered payroll of police officers and general employees were 25.33% and 11.08%, respectively, through June 30, 2019, and 24.77%

and 10.88%, respectively, thereafter. The County contributes 100% of the employer cost for police officers and general employees of the County.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on their actuarial funding policy. The County's contributions to the pension plan for the year ending December 31, 2019 were $3,641,655.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2019, the County reported a liability of $39,537,097 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation from June 30, 2018. The County's proportion of the net pension liability was based on actual contributions by the County during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2019, the County's proportion was approximately 0.8217 percent, which was an increase of 0.0120 percentage points from its proportion measured as of June 30, 2018.

For the year ended December 31, 2019, the County recognized pension expense of $6,132,757. At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 218,606	$ 850,160
Changes of assumptions	1,418,575	
Net difference between projected and actual earnings on pension plan investments		322,961
Changes in proportion and differences between County contributions and proportionate share of contributions	2,249,887	
County contributions subsequent to the measurement date	1,833,739	
Totals	$ 5,720,807	$ 1,173,121

The net amount of deferred outflows of resources and deferred inflows of resources related to pension is reflected as an increase to unrestricted net position in the amount of $4,547,686. The County reported $1,833,739 as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the measurement period ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense in the measurement periods as follows:

June 30,	
2020	$ 2,370,306
2021	(51,332)
2022	214,448
2023	180,525
	$ 2,713,947

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2018, using the following actuarial assumptions:

Inflation	2.50 percent
Wage inflation	3.25 percent
Salary increases	5.60 percent, average, including inflation
Investment rate of return	7.25 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return
Domestic equity	30%	4.25-4.50%
International equity	20%	4.50-6.00%
Fixed income	25%	1.12-2.46%
Alternative investments	15%	4.86-7.90%
Real estate	10%	3.00%
Total	100%	

Discount Rate

The discount rate used to measure the collective pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member

contributions and employer contributions are projected based on the expected payroll of current members only. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the collective pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.25 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
County's proportionate share of the net pension liability	$ 52,941,802	$ 39,537,097	$ 28,458,214

NOTE 10—PROPERTY TAXES

Property taxes levied to support the County are based on the assessed valuation of the prior April 1st for all taxable real property. Taxes are due on or before December 17th of each year, after which interest is charged daily at 10% on the amounts that are overdue.

Under state statutes, the thirteen Towns/Cities that comprise Strafford County (all independent governmental units) collect County taxes as part of local property tax assessments. As collection agent, the Towns/Cities are required to pay over to the County its share of property tax assessments. The Towns/Cities assume financial responsibility for all uncollected property taxes under state statutes.

NOTE 11—COMPONENTS OF FUND BALANCE

The County's fund balance components for its governmental funds are comprised as follows:

Fund Balances	General Fund	DSRIP Fund	Capital Improvements Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:					
Prepaid items	$ 122,289				$ 122,289
Restricted for:					
State contract		$ 4,782,532			4,782,532
Unexpended bond proceeds			$ 2,267,180		2,267,180
Deeds equipment				$ 13,256	13,256
Dispatch				78,103	78,103
Sheriff activities				3,422	3,422
Sheriff forfeiture				34,841	34,841
Donations	35,629				35,629
Assigned for:					
Jail activities	951				951
Employee appreciation	2,069				2,069
Sheriff activities	1,162				1,162
Unassigned for:					
General operations	695,470				695,470
	$ 857,570	$ 4,782,532	$ 2,267,180	$ 129,622	$ 8,036,904

NOTE 12—RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2019, the County participated in a public entity risk pool (Trust) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust foresees no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2019.

Property and Liability Insurance

The Trust provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the Trust, the County shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self-Insured Retention Fund from which is paid up to $500,000 for each and every covered property, crime and/or liability loss that exceeds $1,000, up to an aggregate of $1,200,000. Each property loss is subject to a $1,000 deductible. All losses over the aggregate are covered by insurance policies.

Worker's Compensation

The Trust provides statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to $2,000,000. The program includes a Loss Fund from which is paid up to $500,000 for each and every covered claim.

NOTE 13—CONTINGENT LIABILITIES

Litigation

County officials estimate that any potential claims against the County which are not covered by insurance are immaterial and would not affect the financial position of the County.

Other Contingencies

The County participates in the federally assisted Medicaid program at the County Nursing Home. This program is subject to financial and compliance audits by the grantors or their representatives. The amount, if any, of expenditures which may be disallowed by the granting agency cannot be determined at this time; although the County expects such amounts, if any, to be immaterial.

NOTE 14—RESTATEMENT OF NET POSITION

During the year ended December 31, 2019, the County adopted and implemented Governmental Accounting Standards Board (GASB) Statement No. 84 – *Fiduciary Activities*. As a result of adoption of the new standard, amounts currently held by the County for the benefit of others is reported as restricted net position at year end. The impact on net position of the Fiduciary Funds as of January 1, 2019 is as follows:

	Fiduciary Funds
Net Position - January 1, 2019 (as previously reported)	$ -
Amount of restatement due to:	
Implementation of GASB No. 84	293,913
Net Position - January 1, 2019, as restated	$ 293,913

NOTE 15—IMPLEMENTATION OF FUTURE ACCOUNTING STANDARDS

During May 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, which is effective immediately. Under this pronouncement, the effective implementation dates of numerous accounting standards have been postponed by one year, except for the new standard for leases which has been postponed by eighteen months. The County has adopted some provisions of GASB Statement No. 95.

In accordance with GASB Statement No. 95, the County has postponed implementing GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowing and Direct Placements,* until the year ending December 31, 2020. Management believes that this pronouncement will have a potentially significant impact on the County's government-wide financial statements. Additional information on outstanding debt issuances will provide users with a better understanding of the effect on the County's future resource flows.

In accordance with GASB Statement No. 95, the County will also postpone implementing GASB Statement No. 87, *Leases,* until the year ending December 31, 2022. Management believes that this pronouncement will have a potentially significant impact on the County's government-wide financial statements. Under GASB No. 87, the County will be required to recognize certain lease assets and liabilities for leases previously classified as operating leases and recognize as inflows of resources or outflows of resources based on the payment provisions of the contract. The County as a lessee is required to recognize a lease liability and an intangible right-to-use lease asset.

NOTE 16—SUBSEQUENT EVENTS

Tax Anticipation Notes

During January 2020, the County borrowed $20,000,000 in tax anticipation notes. These notes have an interest rate of 1.635% and are due on December 30, 2020.

Note Payable

During January 2020, the County issued a long-term note payable in the amount of $97,107 for the purchase of several vehicles for the Sheriff's department. Annual installments, including interest at 1.50%, are to be paid through January 2025.

SCHEDULE I
COUNTY OF STRAFFORD, NEW HAMPSHIRE
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	$ 32,792,561	$ 32,792,561	$ 32,792,561	$ -
Intergovernmental	6,595,502	6,595,502	8,497,310	1,901,808
Charges for services	26,686,251	26,686,251	25,290,500	(1,395,751)
Interest income	15,000	15,000	39,982	24,982
Miscellaneous	2,292,706	2,292,706	1,117,795	(1,174,911)
Total Revenues	68,382,020	68,382,020	67,738,148	(643,872)
Expenditures:				
Current operations:				
General government:				
Administration	481,835	491,045	679,692	(188,647)
County attorney	1,714,738	1,778,703	2,170,504	(391,801)
Domestic violence prosecution unit	534,870	549,002	604,567	(55,565)
Child advocacy center	182,974	188,024	219,058	(31,034)
Register of deeds	626,846	638,242	703,901	(65,659)
Medical examiner	35,000	35,000	32,352	2,648
Justice and Administration maintenance	416,686	419,620	436,107	(16,487)
Court Jester Café	110,021	112,143	131,143	(19,000)
Insurance	4,208,987	4,208,987	261,506	3,947,481
Resource agencies	359,942	359,942	364,096	(4,154)
Other accounts	44,000	44,000	60,094	(16,094)
Union settlement	740,090	-	-	-
	9,455,989	8,824,708	5,663,020	3,161,688
Public safety and corrections:				
Sheriff	2,653,145	2,732,430	3,702,695	(970,265)
Dispatch	954,499	979,360	1,154,917	(175,557)
Department of corrections	11,905,682	12,190,774	14,748,558	(2,557,784)
Community Corrections	717,097	739,140	916,227	(177,087)
Supervised visitation program	215,044	219,331	161,275	58,056
House of corrections laundry	40,000	40,000	39,382	618
Drug court	518,261	532,030	596,933	(64,903)
Transitional housing program	282,622	293,182	364,285	(71,103)
Jail industry program	514,622	525,378	633,040	(107,662)
	17,800,972	18,251,625	22,317,312	(4,065,687)
Human services:				
Medicaid costs	10,520,968	10,520,968	10,115,494	405,474

(Continued)

See accompanying notes to the required supplementary information

SCHEDULE 1
COUNTY OF STRAFFORD, NEW HAMPSHIRE
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended December 31, 2019
(Continued)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Nursing home:				
Administration	1,342,889	1,371,077	1,842,709	(471,632)
MIS department	852,246	859,759	875,660	(15,901)
Purchasing	103,075	105,805	90,222	15,583
Dietary	2,504,055	2,545,472	2,758,622	(213,150)
Nursing	9,889,432	10,155,442	12,341,487	(2,186,045)
Socio-behavioral unit	1,243,442	1,277,006	1,326,082	(49,076)
Resident services	201,823	207,563	261,528	(53,965)
Maintenance	1,545,303	1,565,042	1,723,978	(158,936)
Laundry and sewing	499,177	507,829	593,125	(85,296)
Housekeeping	1,095,337	1,122,657	1,341,191	(218,534)
Physician and pharmacy	550,225	550,225	532,089	18,136
Staff development	262,788	268,093	370,462	(102,369)
Rehabilitation services	634,254	651,136	796,188	(145,052)
Activities	643,822	660,562	769,563	(109,001)
Occupational therapy	71,979	73,899	69,793	4,106
Social services	560,133	575,556	656,522	(80,966)
Insurance	4,811,661	4,811,661	65,377	4,746,284
Union settlement	316,515	-	-	-
	27,128,156	27,308,784	26,414,598	894,186
Capital outlay	722,008	722,008	167,363	554,645
Debt service:				
Principal retirement	1,900,000	1,900,000	1,900,000	-
Interest and fiscal charges	1,083,927	1,083,927	1,037,963	45,964
	2,983,927	2,983,927	2,937,963	45,964
Total Expenditures	68,612,020	68,612,020	67,615,750	996,270
Excess revenues over (under) expenditures	(230,000)	(230,000)	122,398	352,398
Other financing sources (uses):				
Transfers in	230,000	230,000	187,161	(42,839)
Total other financing sources (uses)	230,000	230,000	187,161	(42,839)
Net change in fund balance	-	-	309,559	309,559
Fund balance at beginning of year - Budgetary Basis	508,200	508,200	508,200	-
Fund balance at end of year - Budgetary Basis	$ 508,200	$ 508,200	$ 817,759	$ 309,559

See accompanying notes to the required supplementary information

SCHEDULE 2

COUNTY OF STRAFFORD, NEW HAMPSHIRE

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Budgetary Basis) - DSRIP Fund

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Intergovernmental	$ 5,200,000	$ 5,200,000	$ 2,785,883	$ (2,414,117)
Total Revenues	5,200,000	5,200,000	2,785,883	(2,414,117)
Expenditures:				
Current operations:				
General government	5,200,000	5,200,000	3,098,237	2,101,763
Total Expenditures	5,200,000	5,200,000	3,098,237	2,101,763
Net change in fund balance	-	-	(312,354)	(312,354)
Fund balance at beginning of year - Budgetary Basis	5,094,886	5,094,886	5,094,886	-
Fund balance at end of year - Budgetary Basis	$ 5,094,886	$ 5,094,886	$ 4,782,532	$ (312,354)

See accompanyiing notes to the required supplementary information

SCHEDULE 3
COUNTY OF STRAFFORD, NEW HAMPSHIRE
Schedule of Changes in the County's Proportionate Share of the Net OPEB Liability
For the Year Ended December 31, 2019

	Cost-Sharing Multiple Employer Plan Information Only				
Measurement Period Ended	County's Proportion of the Net OPEB Liability	County's Proportionate Share of the Net OPEB Liability	County's Covered Payroll	County's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
June 30, 2019	0.74157545%	$ 3,251,149	$ 23,175,981	14.03%	7.75%
June 30, 2018	0.73416718%	$ 3,361,353	$ 22,145,334	15.18%	7.53%
June 30, 2017	0.45370108%	$ 2,074,475	$ 20,095,022	10.32%	7.91%
June 30, 2016	0.42559896%	$ 2,060,347	$ 18,955,609	10.87%	5.21%
June 30, 2015	*	*	*	*	*
June 30, 2014	*	*	*	*	*
June 30, 2013	*	*	*	*	*
June 30, 2012	*	*	*	*	*
June 30, 2011	*	*	*	*	*
June 30, 2010	*	*	*	*	*

* Information not available

See accompanying notes to the required supplementary information

SCHEDULE 4
COUNTY OF STRAFFORD, NEW HAMPSHIRE
Schedule of County OPEB Contributions
For the Year Ended December 31, 2019

	Cost-Sharing Multiple Employer Plan Information Only				
Year Ended	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	County's Covered Payroll	Contributions as a Percentage of Covered Payroll
December 31, 2019	$ 332,755	$ (332,755)	$ -	$ 23,773,651	1.40%
December 31, 2018	$ 332,336	$ (332,336)	$ -	$ 22,613,875	1.47%
December 31, 2017	$ 297,052	$ (297,052)	$ -	$ 21,190,001	1.40%
December 31, 2016	$ 253,391	$ (253,391)	$ -	$ 19,171,819	1.32%
December 31, 2015	*	*	*	*	*
December 31, 2014	*	*	*	*	*
December 31, 2013	*	*	*	*	*
December 31, 2012	*	*	*	*	*
December 31, 2011	*	*	*	*	*
December 31, 2010	*	*	*	*	*

* Information not available

See accompanying notes to the required supplementary information

SCHEDULE 5
COUNTY OF STRAFFORD, NEW HAMPSHIRE
Schedule of Changes in the County's Total OPEB Liability and Related Ratios
For the Year Ended December 31, 2019

Single Employer Plan Information Only

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Total OPEB Liability:										
Service cost	$ 1,092,479	$ 381,083	$ 369,982	*	*	*	*	*	*	*
Interest	259,435	176,720	159,714	*	*	*	*	*	*	*
Changes of assumptions or other inputs	2,955,457			*	*	*	*	*	*	*
Differences between expected and actual experience	1,416,526	(14,339)	(8,198)	*	*	*	*	*	*	*
Benefit payments	(161,346)	(82,934)	(60,274)	*	*	*	*	*	*	*
Net change in total OPEB liability	5,562,551	460,530	461,224	*	*	*	*	*	*	*
Total OPEB liability - beginning	5,177,126	4,716,596	4,255,372	*	*	*	*	*	*	*
Total OPEB liability - ending	$ 10,739,677	$ 5,177,126	$ 4,716,596	*	*	*	*	*	*	*
Covered employee payroll	$ 23,147,249	$ 18,004,183	$ 17,479,789	*	*	*	*	*	*	*
Total OPEB liability as a percentage of covered employee payroll	46.40%	28.76%	26.98%	*	*	*	*	*	*	*

* Information not available

See accompanying notes to the required supplementary information

SCHEDULE 6
COUNTY OF STRAFFORD, NEW HAMPSHIRE
Schedule of Changes in the County's Proportionate Share of the Net Pension Liability
For the Year Ended December 31, 2019

Measurement Period Ended	County's Proportion of the Net Pension Liability	County's Proportionate Share of the Net Pension Liability	County's Covered Payroll	County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2019	0.82169441%	$ 39,537,097	$ 23,175,981	170.60%	65.59%
June 30, 2018	0.80971931%	$ 38,989,624	$ 22,145,334	176.06%	64.73%
June 30, 2017	0.78231910%	$ 38,474,397	$ 20,095,022	191.46%	62.66%
June 30, 2016	0.74913818%	$ 39,836,137	$ 18,955,609	210.15%	58.30%
June 30, 2015	0.69717531%	$ 27,618,789	$ 17,396,667	158.76%	65.47%
June 30, 2014	0.67914786%	$ 25,492,397	$ 16,374,774	155.68%	66.32%
June 30, 2013	0.67952910%	$ 29,245,468	$ 16,010,986	182.66%	59.81%
June 30, 2012	*	*	*	*	*
June 30, 2011	*	*	*	*	*
June 30, 2010	*	*	*	*	*

* Information not available

See accompanying notes to the required supplementary information

SCHEDULE 7
COUNTY OF STRAFFORD, NEW HAMPSHIRE
Schedule of County Pension Contributions
For the Year Ended December 31, 2019

Year Ended	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	County's Covered Payroll	Contributions as a Percentage of Covered Payroll
December 31, 2019	$ 3,641,655	$ (3,641,655)	$ -	$ 23,773,651	15.32%
December 31, 2018	$ 3,497,508	$ (3,497,508)	$ -	$ 22,613,875	15.47%
December 31, 2017	$ 3,150,403	$ (3,150,403)	$ -	$ 21,190,001	14.87%
December 31, 2016	$ 2,723,813	$ (2,723,813)	$ -	$ 19,171,819	14.21%
December 31, 2015	$ 2,542,359	$ (2,542,359)	$ -	$ 18,393,491	13.82%
December 31, 2014	$ 2,300,323	$ (2,300,323)	$ -	$ 17,132,098	13.43%
December 31, 2013	$ 1,932,275	$ (1,932,275)	$ -	$ 16,128,923	11.98%
December 31, 2012	*	*	*	*	*
December 31, 2011	*	*	*	*	*
December 31, 2010	*	*	*	*	*

* Information not available

See accompanying notes to the required supplementary information

COUNTY OF STRAFFORD, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2019

NOTE 1—BUDGETARY BASIS

The County's budget represents functional appropriations as authorized by the County Delegation. The County adopts its budget under State regulations, which differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types. During the year ended December 31, 2019, only the General Fund and the DSRIP Fund, a major special revenue fund, have legally adopted annual budgets.

The legal level of budgetary control in which expenditures may not exceed appropriations is at the total County-wide level. Unencumbered appropriations lapse at year end. The acquisition of capital assets through the issuance of notes payable or capital leases are not budgeted. Instead, the annual required payments are budgeted.

NOTE 2—BUDGET TO ACTUAL RECONCILIATION

General Fund

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund (Schedule 1) are reported on the basis budgeted by the County. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). General Fund budgetary revenues and other financing sources and expenditures and other financing uses were adjusted for non-budgetary revenue and expenditures, budgetary transfers, and capital lease issuances as follows:

	Revenues and Other Financing Sources	Expenditures and Other Financing Uses
Per Exhibit D	$ 68,337,275	$ 68,038,296
Non-budgetary revenues and expenditures	(381,666)	(237,746)
Budgetary transfers	154,500	
Capital lease issuance proceeds and payments	(184,800)	(184,800)
Per Schedule 1	$ 67,925,309	$ 67,615,750

NOTE 3—BUDGETARY COMPLIANCE

Compliance with the legal level of budgetary control is as follows:

	Final Budgeted Amounts	Actual Budgetary Expenditures	Variance with Final Budget - Favorable (Unfavorable)
General Fund:			
Total expenditures per Schedule 1	$ 68,612,020	$ 67,615,750	$ 996,270
DSRIP Fund:			
Total expenditures per Schedule 2	5,200,000	3,098,237	2,101,763
	$ 73,812,020	$ 70,713,987	$ 3,098,033

NOTE 4—BUDGETARY FUND BALANCE

The components of the budgetary fund balance for the General Fund and the DSRIP Fund, a major special revenue fund, at December 31, 2019 are as follows:

	General Fund	DSRIP Fund
Nonspendable:		
Prepaid items	$ 122,289	
Restricted for:		
State contract		$ 4,782,532
Unassigned for:		
General operations	695,470	
	$ 817,759	$ 4,782,532

NOTE 5—SCHEDULE OF CHANGES IN THE COUNTY'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY AND SCHEDULE OF COUNTY OPEB CONTRIBUTIONS

In accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the County is required to disclose historical information for each of the prior ten years within a schedule of changes in the County's proportionate share of the net OPEB liability and schedule of County OPEB contributions. The County implemented the provisions of GASB Statement No. 75 during the year ended December 31, 2018. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as additional information becomes available.

NOTE 6—SCHEDULE OF CHANGES IN THE COUNTY'S TOTAL OPEB LIABILITY AND RELATED RATIOS

In accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the County is required to disclose historical information for each of the prior ten years within a schedule of changes in the County's total OPEB liability and related ratios. The County implemented the provisions of GASB Statement No. 75 during the year ended December 31, 2018. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as additional information becomes available.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Change in Actuarial Assumptions

For the January 1, 2019 actuarial valuation, the discount rate was decreased from 3.78% to 2.74%. Trend rates were advanced, and the current year rate was adjusted to reflect actual experience. The mortality table was changed from the RP-2000 Projected 10 Years using Projection Scale AA to SOA RP-2014 Total Dataset Mortality with Scale MP-2018 (Base Rate 2006). In addition, the morbidity factors were adjusted to reflect rates that better reflect expected underlying costs.

NOTE 7—SCHEDULE OF CHANGES IN THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND SCHEDULE OF COUNTY PENSION CONTRIBUTIONS

In accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, the County is required to disclose historical information for each of the prior ten years within a schedule of changes in the County's proportionate share of the net pension liability and schedule of County pension contributions. The County implemented the provisions of GASB Statement No. 68 during the year ended December 31, 2015. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as additional information becomes available.

Change in Actuarial Assumptions

For the June 30, 2015 actuarial valuation, the New Hampshire Retirement System reduced its assumption for the investment rate of return from 7.75% to 7.25%, decreased the price inflation from 3.0% to 2.5%, decreased the wage inflation from 3.75% to 3.25%, and decreased the salary increases from 5.8% to 5.6%. Additionally, the mortality table was changed from the RP-2000 projected to 2020 with Scale AA to the RP-2014 employee generational mortality table for males and females, adjusted for mortality improvements using Scale MP-2015.

COUNTY OF STRAFFORD, NEW HAMPSHIRE
SPECIAL REVENUE FUNDS
December 31, 2019

Special revenue funds are established to account for the proceeds of specific revenue sources (other than capital projects) that are legally restricted to expenditures for specific purposes.

1. **Deeds Equipment Fund** – This fund is used to account for the revenue collected from a $2.00 surcharge fee imposed on certain types of documents provided by the Strafford County Register of Deeds to its customers pursuant to NH RSA 478:17-j. This revenue is used to fund the cost for the lease of the department's computer hardware.

2. **Dispatch Fund** – This fund is used to account for the revenue collected as an annual assessment from the Strafford County communities who contract with Strafford County Dispatch to provide 911 dispatch services. This revenue is used to fund the cost for the purchase and maintenance of equipment for dispatch services.

3. **Sheriff Activities Fund** – This fund is used to account for revenue collected from Strafford County communities who work cooperatively with the Strafford County SWAT Team. This revenue is used to purchase law enforcement equipment to be used by the regional team.

4. **Sheriff Forfeiture Fund** – This fund is used to account for the revenue collected from drug forfeiture monies turned over to the Strafford County Sheriff's Office for their portion of funds confiscated during drug investigations. This revenue is used to purchase items to assist the Sheriff's Office with drug investigations.

5. **NH State Library Fund** – This fund is used to account for the revenue from the State of New Hampshire Library Fund. This revenue is used to restore and preserve historical County documents and records.

6. **Community Development Block Grant (CDBG) Fund** – This fund is used to account for the revenue received from a grant provided by the State of NH Community Development Finance Authority to fund a pilot program. These funds will be expended to the Community Action Partnership of Strafford County to conduct Workforce Development Activities for a Childcare Center located in one of Strafford County's communities.

SCHEDULE A
COUNTY OF STRAFFORD, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Special Revenue Funds
December 31, 2019

	Deeds Equipment Fund	Dispatch Fund	Sheriff Activities Fund	Sheriff Forfeiture Fund	NH State Library Fund	Combining Totals
ASSETS						
Cash and cash equivalents	$ 13,256	$ 78,103				$ 91,359
Due from other funds			$ 3,422	$ 34,841	$ 9,700	47,963
Total Assets	13,256	78,103	3,422	34,841	9,700	139,322
DEFERRED OUTFLOWS OF RESOURCES						
Total Deferred Outflows of Resources	-	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	$ 13,256	$ 78,103	$ 3,422	$ 34,841	$ 9,700	$ 139,322
LIABILITIES						
Advances from grantors					$ 9,700	$ 9,700
Total Liabilities	$ -	$ -	$ -	$ -	9,700	9,700
DEFERRED INFLOWS OF RESOURCES						
Total Deferred Inflows of Resources	-	-	-	-	-	-
FUND BALANCES						
Restricted	13,256	78,103	3,422	34,841		129,622
Total Fund Balances	13,256	78,103	3,422	34,841	-	129,622
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 13,256	$ 78,103	$ 3,422	$ 34,841	$ 9,700	$ 139,322

SCHEDULE B

COUNTY OF STRAFFORD, NEW HAMPSHIRE

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds - All Nonmajor Special Revenue Funds

For the Year Ended December 31, 2019

	Deeds Equipment Fund	Dispatch Fund	Sheriff Activities Fund	Sheriff Forfeiture Fund	NH State Library Fund	CDBG Fund	Combining Totals
Revenues:							
Intergovernmental			$ 13,010		$ 183	$ 24,916	$ 38,109
Charges for services	$ 36,758	$ 116,476					153,234
Interest and inyestment income	2	8					10
Total Revenues	36,760	116,484	13,010	$ -	183	24,916	191,353
Expenditures:							
Current operations:							
General government					183		183
Public safety and corrections		92,417	26,789	2,000			121,206
Economic development						24,916	24,916
Total Expenditures	-	92,417	26,789	2,000	183	24,916	146,305
Excess revenues over (under) expenditures	36,760	24,067	(13,779)	(2,000)	-	-	45,048
Other financing sources (uses):							
Transfers out	(32,661)						(32,661)
Total other financing sources (uses)	(32,661)	-	-	-	-	-	(32,661)
Net change in fund balances	4,099	24,067	(13,779)	(2,000)	-	-	12,387
Fund balances at beginning of year	9,157	54,036	17,201	36,841	-	-	117,235
Fund balances at end of year	$ 13,256	$ 78,103	$ 3,422	$ 34,841	$ -	$ -	$ 129,622

COUNTY OF STRAFFORD, NEW HAMPSHIRE
FIDUCIARY FUNDS - CUSTODIAL FUNDS
December 31, 2019

Custodial funds are used to account for assets held by the County of Strafford, New Hampshire purely as a custodian for individuals, private organizations or other governmental units as follows:

1. **Inmate Funds** are funds held by the County of Strafford, New Hampshire on behalf of the inmates at the House of Corrections.

2. **Nursing Home Residents Funds** are funds held by the County of Strafford, New Hampshire on behalf of the residents at the Riverside Rest Home.

3. **Registry of Deeds Funds** are funds held by the County of Strafford, New Hampshire which are based on fees collected for real estate transfer taxes and the recording of public documents on behalf of the State of New Hampshire.

SCHEDULE C
COUNTY OF STRAFFORD, NEW HAMPSHIRE
Combining Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2019

	Custodial Funds			
	Inmate Fund	Nursing Home Residents Fund	Registry of Deeds Fund	Totals
ASSETS				
Cash and cash equivalents	$ 112,761	$ 204,614	$ 1,532,420	$ 1,849,795
Total Assets	112,761	204,614	1,532,420	1,849,795
LIABILITIES				
Accounts payable	54,271			54,271
Due to other governments			1,532,420	1,532,420
Total Liabilities	54,271	-	1,532,420	1,586,691
NET POSITION				
Restricted for:				
Individuals	58,490	204,614		263,104
Total Net Position	$ 58,490	$ 204,614	$ -	$ 263,104

SCHEDULE D

COUNTY OF STRAFFORD, NEW HAMPSHIRE

Combining Statement of Changes in Fiduciary Net Position

Fiduciary Funds

For the Year Ended December 31, 2019

	Custodial Funds			
	Inmate Fund	Nursing Home Residents Fund	Registry of Deeds Fund	Totals
ADDITIONS:				
Investment earnings:				
Interest	$ 17	$ 19		$ 36
Total Investment Earnings	17	19	$ -	36
Amounts collected for individuals	1,236,654	219,334		1,455,988
Fees collected for other governments			12,190,617	12,190,617
Total Additions	1,236,671	219,353	12,190,617	13,646,641
DEDUCTIONS:				
Beneficiary payments to individuals	1,251,516	235,317		1,486,833
Payments of fees to other governments			12,190,617	12,190,617
Total Deductions	1,251,516	235,317	12,190,617	13,677,450
Change in net position	(14,845)	(15,964)	-	(30,809)
Net Position - beginning of year, as restated	73,335	220,578		293,913
Net Position - end of year	$ 58,490	$ 204,614	$ -	$ 263,104

STATISICAL SECTION

This part of the comprehensive annual financial report presents detailed information as a context for understading what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents Page(s)

Financial Trends 68-73

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity 74-76

These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.

Debt Capacity 77-79

These schedules present information to help the reader assess the affordability of the County's current level of outstanding debt and the ability to issue additional debt in the future.

Demographic and Economic Information 80-81

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Operating Information 82-84

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services provided and the activities performed.

SCHEDULE 1

COUNTY OF STRAFFORD, NEW HAMPSHIRE
NET POSITION BY COMPONENTS
LAST TEN YEARS

	Year Ended December 31,				
	2019	2018 (1)	2017	2016 (2)	2015 (3)
Governmental activities:					
Net investment in capital assets	$ 10,786,738	$ 10,585,260	$ 10,425,428	$ 9,750,054	$ 8,388,141
Restricted	4,947,783	5,245,471	5,702,694	2,992,785	-
Unrestricted	(46,191,450)	(41,984,618)	(39,359,153)	(30,979,562)	(25,887,088)
Total governmental activities net position	$ (30,456,929)	$ (26,153,887)	$ (23,231,031)	$ (18,236,723)	$ (17,498,947)

	Year Ended December 31,				
	2014	2013	2012	2011	2010
Governmental activities:					
Net investment in capital assets	$ 8,706,159	$ 7,254,985	$ 6,870,236	$ 6,793,327	$ 6,649,598
Restricted	-	-	-	-	-
Unrestricted	1,509,744	1,142,927	136,715	(476,618)	(689,137)
Total governmental activities net position	$ 10,215,903	$ 8,397,912	$ 7,006,951	$ 6,316,709	$ 5,960,461

Notes:

1) First year of implementation of GASB 75. Prior periods have not been restated.

2) As restated.

3) First year of implementation of GASB 68. Prior periods have not been restated.

SCHEDULE 2

COUNTY OF STRAFFORD, NEW HAMPSHIRE
CHANGES IN NET POSITION
LAST TEN YEARS

	Year Ended December 31,				
	2019	2018	2017	2016	2015
Expenses					
Governmental activities					
General government	$ 9,488,670	$ 7,952,505	$ 6,249,745	$ 5,392,050	$ 4,782,525
Public safety and corrections	26,048,588	23,843,828	21,820,286	19,747,475	17,755,158
Human services	10,115,494	10,736,860	10,247,305	10,401,826	10,190,675
Economic development	24,916	7,685	7,887		
Nursing home	28,697,473	27,091,700	25,281,514	25,561,955	23,042,091
Interest and fiscal charges	1,032,951	964,485	758,899	745,577	997,472
Total governmental activities expenses	75,408,092	70,597,063	64,365,636	61,848,883	56,767,921
Program Revenues					
Governmental activities					
Charges for services					
General government	1,396,737	1,324,191	1,307,396	2,352,487	2,249,638
Public safety and corrections	11,352,495	10,410,090	9,482,953	9,069,673	7,110,218
Nursing home	13,076,164	13,058,441	13,857,987	18,076,329	17,628,117
Operating grants and contributions	11,321,302	9,781,663	9,010,035	3,340,983	265,007
Capital grants and contributions	8,000	-	-	-	-
Total governmental activities program revenues	37,154,698	34,574,385	33,658,371	32,839,472	27,252,980
Net (expense)/revenue	(38,253,394)	(36,022,678)	(30,707,265)	(29,009,411)	(29,514,941)
General revenues and other changes in net position					
Governmental activities					
Property taxes	32,792,561	31,732,974	30,859,696	30,118,545	29,682,628
Interest	39,996	33,331	1,795	1,154	1,522
Miscellaneous	1,117,795	1,333,517	951,595	2,003,973	1,362,069
Total governmental activities general revenues	33,950,352	33,099,822	31,813,086	32,123,672	31,046,219
Special item					
Contribution revenue	-	-	-	-	-
Total special item	-	-	-	-	-
Change in net postion	$ (4,303,042)	$ (2,922,856)	$ 1,105,821	$ 3,114,261	$ 1,531,278

Source: Exhibit B - Statement of Activities

SCHEDULE 2 (CONTINUED)

COUNTY OF STRAFFORD, NEW HAMPSHIRE
CHANGES IN NET POSITION
LAST TEN YEARS

	Year Ended December 31,				
	2014	2013	2012	2011	2010
Expenses					
Governmental activities					
General government	$ 6,781,674	$ 8,268,712	$ 8,628,455	$ 7,781,030	$ 8,383,777
Public safety and corrections	15,313,441	12,840,604	12,664,084	12,407,376	11,985,459
Human services	9,939,172	9,711,425	9,289,350	8,318,589	7,219,049
Economic development					
Nursing home	22,520,321	21,666,887	20,833,405	21,333,415	20,847,880
Interest and fiscal charges	1,235,283	1,457,574	1,806,476	2,523,224	2,613,153
Total governmental activities expenses	55,789,891	53,945,202	53,221,770	52,363,634	51,049,318
Program Revenues					
Governmental activities					
Charges for services					
General government	2,098,731	2,187,152	3,155,344	2,849,476	2,682,902
Public safety and corrections	6,420,606	5,843,377	6,363,794	6,480,146	6,832,316
Nursing home	17,876,160	17,530,798	16,313,609	15,380,813	14,590,884
Operating grants and contributions	304,267	316,305	833,314	707,900	1,217,635
Capital grants and contributions	-	-	-	-	-
Total governmental activities program revenues	26,699,764	25,877,632	26,666,061	25,418,335	25,323,737
Net (expense)/revenue	(29,090,127)	(28,067,570)	(26,555,709)	(26,945,299)	(25,725,581)
General revenues and other changes in net position					
Governmental activities					
Property taxes	28,931,512	28,175,072	27,497,936	26,800,000	26,734,563
Interest	4,270	6,288	2,543	10,971	13,608
Miscellaneous	943,434	1,277,172	1,096,421	490,576	291,859
Total governmental activities general revenues	29,879,216	29,458,532	28,596,900	27,301,547	27,040,030
Special Item					
Contribution revenue	1,028,900	-	-	-	-
Total special item	1,028,900	-	-	-	-
Change in net postion	$ 1,817,989	$ 1,390,962	$ 2,041,191	$ 356,248	$ 1,314,449

Source: Exhibit B - Statement of Activities

SCHEDULE 3

COUNTY OF STRAFFORD, NEW HAMPSHIRE
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS

	Year Ended December 31,									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General Fund										
Nonspendable	$ 122,289	$ 121,878	$ 108,121	$ 124,596	$ 116,060	$ 128,751	$ 81,871	$ 77,840	$ 73,603	$ 83,722
Restricted	35,629	33,350	29,831							
Assigned	4,182	17,041	32,964	64,171	204,043	62,485	45,559	47,861	19,159	15,378
Unassigned	695,470	386,322	50,347	164,993	2,687,089	2,291,611	1,955,400	995,668	533,432	341,503
Total General Fund	$ 857,570	$ 558,591	$ 221,263	$ 353,760	$ 3,007,192	$ 2,482,847	$ 2,082,830	$ 1,121,369	$ 626,194	$ 440,603
DSRIP Fund										
Nonspendable		$ 40,980								
Restricted	$ 4,782,532	5,053,906	$ 5,593,243	$ 2,938,660	$ -	$ -	$ -	$ -	$ -	$ -
Total DSRIP Fund	$ 4,782,532	$ 5,094,886	$ 5,593,243	$ 2,938,660	$ -	$ -	$ -	$ -	$ -	$ -
Capital Projects Fund										
Restricted	$ 2,267,180	$ 2,769,412	$ 3,855,889							
Committed	-	-	-	$ -	$ -	$ -	$ -	$ -	$ 14,642	$ 108,583
Total Capital Projects Fund	$ 2,267,180	$ 2,769,412	$ 3,855,889	$ -	$ -	$ -	$ -	$ -	$ 14,642	$ 108,583
Other Governmental Funds										
Restricted	$ 129,622	$ 117,235	$ 79,620	$ 18,866	$ 48,609	$ 159,301	$ 173,434	$ 183,249	$ 179,033	$ 153,787
Total Other Governmental Funds	$ 129,622	$ 117,235	$ 79,620	$ 18,866	$ 48,609	$ 159,301	$ 173,434	$ 183,249	$ 179,033	$ 153,787

SCHEDULE 4

COUNTY OF STRAFFORD, NEW HAMPSHIRE
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS

	Year Ended December 31,				
	2019	2018	2017	2016	2015
Revenue					
Taxes from cities and towns	$ 32,792,561	$ 31,732,974	$ 30,859,696	$ 30,118,545	$ 29,682,628
Intergovernmental	11,321,302	9,781,663	9,010,035	3,340,981	265,007
Charges for services	25,443,734	24,457,598	24,346,741	29,498,489	26,987,973
Interest and investment income	39,996	33,331	1,795	1,154	1,522
Miscellaneous	1,499,457	1,668,641	1,253,190	2,003,973	1,362,069
Total revenues	71,097,050	67,674,207	65,471,457	64,963,142	58,299,199
Expenditures					
Current operations:					
General government	8,761,799	7,332,896	5,616,081	6,389,220	6,333,474
Public safety and corrections	22,675,905	21,058,729	19,217,667	15,257,440	14,422,590
Human services	10,115,494	10,736,860	10,247,305	10,190,675	9,939,172
Economic development	24,916	7,685	7,887		
Nursing home	26,414,598	25,695,610	24,164,451	22,883,859	22,091,998
Capital outlay	854,395	1,339,587	1,378,087	930,504	819,694
Debt service:					
Principal retirement	1,900,000	1,898,000	1,492,000	1,630,000	1,535,000
Interest and fiscal charges	1,037,963	926,254	864,925	766,884	1,065,746
Bond issuance costs	-	-	20,500	-	40,150
Total expenditures	71,785,070	68,995,621	63,008,903	58,048,582	56,247,824
Excess of revenues over (under) expenditures	(688,020)	(1,321,414)	2,462,554	6,914,560	2,051,375
Other financing sources (uses)					
Refunding bond issuances	-	-	-	-	2,200,000
Bond issuances	-	-	4,100,000	-	573,000
Note payable issuances	-	111,523	175,709	160,100	27,373
Capital lease issuances	184,800	-	246,560	162,031	245,000
Escrow agent	-	-	-	-	(2,159,850)
Transfers in	32,661	34,380	34,380	20,339	-
Transfers out	(32,661)	(34,380)	(34,380)	(20,339)	-
Total other financing sources (uses)	184,800	111,523	4,522,269	322,131	885,523
Net change in fund balances	$ (503,220)	$ (1,209,891)	$ 6,984,823	$ 7,236,691	$ 2,936,898
Debt service as a percentage of noncapital expenditures	4.14%	4.17%	3.86%	4.02%	4.60%

Source: Exhibit D - Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds

SCHEDULE 4 (CONTINUED)

COUNTY OF STRAFFORD, NEW HAMPSHIRE
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS

	Year Ended December 31,				
	2014	2013	2012	2011	2010
Revenue					
Taxes from cities and towns	$ 28,931,512	$ 28,175,072	$ 27,497,936	$ 26,800,000	$ 26,734,561
Intergovernmental	304,267	316,305	833,314	707,900	587,826
Charges for services	26,395,497	25,561,327	25,832,747	24,710,435	24,744,387
Interest and investment income	4,270	6,288	2,542	10,973	13,610
Miscellaneous	943,434	1,277,172	1,096,423	490,573	283,384
Total revenues	56,578,980	55,336,164	55,262,962	52,719,881	52,363,768
Expenditures					
Current operations:					
General government	6,333,474	6,047,161	6,611,828	5,770,838	6,782,630
Public safety and corrections	14,422,590	13,391,124	12,964,932	12,521,152	12,388,363
Human services	9,939,172	9,711,425	9,289,351	8,318,589	7,219,049
Economic development					
Nursing home	22,091,998	21,666,887	20,833,405	21,347,984	20,873,338
Capital outlay	819,694	454,695	391,179	409,556	876,205
Debt service:					
Principal retirement	1,535,000	1,735,000	1,795,000	1,795,000	1,932,564
Interest and fiscal charges	1,272,174	1,497,170	1,843,519	2,617,272	2,669,983
Bond issuance costs	-	-	-	-	-
Total expenditures	56,414,102	54,503,462	53,729,214	52,780,391	52,742,132
Excess of revenues over (under) expenditures	164,878	832,702	1,533,748	(60,510)	(378,364)
Other financing sources (uses)					
Refunding bond issuances	-	-	-	-	-
Bond issuances	-	-	-	-	-
Note payable issuances	17,847	-	173,681	-	-
Capital lease issuances	203,158	118,943	128,569	162,837	-
Escrow agent	-	-	-	-	-
Transfers in	-	-	19,528	-	1,805,554
Transfers out	-	-	(19,528)	-	(1,805,554)
Total other financing sources (uses)	221,005	118,943	302,250	162,837	-
Net change in fund balances	$ 385,883	$ 951,645	$ 1,835,998	$ 102,327	$ (378,364)
Debt service as a percentage of noncapital expenditures	5.05%	5.98%	6.82%	8.43%	8.87%

Source: Exhibit D - Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds

SCHEDULE 5

COUNTY OF STRAFFORD, NEW HAMPSHIRE
ASSESSED VALUE OF TAXABLE PROPERTY
LAST TEN YEARS

Year Ended December 31,	Residential	Commercial	MFG Housing	Public Utilities	Other	Total Taxable Assessed Value	Total Tax Rate
2019	$ 9,749,045,467	$ 2,597,360,895	$ 338,536,700	$ 322,066,247	$ 11,246,823	$ 13,018,256,132	$ 2.51
2018	8,990,726,882	2,360,311,378	273,599,400	284,113,600	10,865,666	11,919,616,926	2.69
2017	8,584,882,888	2,131,689,405	261,526,300	271,983,381	10,132,673	11,260,214,647	2.77
2016	7,996,666,599	2,101,576,298	228,614,100	255,760,128	10,174,760	10,592,791,885	2.84
2015	7,825,745,854	2,025,038,552	218,531,900	246,403,416	10,498,113	10,326,217,835	2.87
2014	7,906,578,379	1,864,648,766	214,178,800	234,640,800	10,620,111	10,230,666,856	2.83
2013	8,012,506,474	1,798,350,108	204,909,200	183,594,999	11,727,968	10,211,088,749	2.76
2012	8,012,180,133	1,772,670,497	210,023,200	165,892,485	12,939,715	10,173,706,030	2.70
2011	8,018,725,443	1,731,821,941	210,350,400	159,861,533	13,442,885	10,134,202,202	2.64
2010	8,183,759,790	1,719,237,575	229,984,700	158,679,367	13,906,730	10,305,568,162	2.59

Source: State of New Hamsphire Department of Revenue

Note: Property in the County is reassessed every year at the estimated actual value. For this reason, assessd value is equal to estimated actual value. Tax rates are per $1,000 of assessed value.

SCHEDULE 6

COUNTY OF STRAFFORD, NEW HAMPSHIRE
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

	Year Ended December 31, 2019			Year Ended December 31, 2010		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Dover	$ 3,701,359,340	1	28.44%	$ 2,657,575,300	1	25.79%
Rochester	2,724,627,077	2	20.93%	2,034,390,740	2	19.74%
Durham	1,208,806,787	3	9.29%	896,028,866	4	8.70%
Barrington	1,150,530,325	4	8.84%	909,813,024	3	8.83%
Somersworth	1,072,392,754	5	8.24%	839,157,275	5	8.14%
Farmington	565,856,662	6	4.35%	473,521,280	8	4.60%
Strafford	486,299,912	7	3.74%	500,577,900	7	4.86%
Lee	466,894,155	8	3.59%	506,108,991	6	4.91%
Milton	439,984,746	9	3.38%	391,275,937	10	3.80%
New Durham	417,902,198	10	3.21%	417,559,400	9	4.05%
Total Assessed Value	$ 13,016,629,007			$ 10,304,065,262		

Source: State of New Hampshire Department of Revenue

SCHEDULE 7

COUNTY OF STRAFFORD, NEW HAMPSHIRE
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS

Year Ended December 31,	Taxes Levied for the Year	Collected within the Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2019	$ 32,792,561	$ 32,792,561	100%	$ -	$ 32,792,561	100%
2018	31,732,974	31,732,974	100%	-	31,732,974	100%
2017	30,859,696	30,859,696	100%	-	30,859,696	100%
2016	30,118,545	30,118,545	100%	-	30,118,545	100%
2015	29,682,628	29,682,628	100%	-	29,682,628	100%
2014	28,931,512	28,931,512	100%	-	28,931,512	100%
2013	28,175,072	28,175,072	100%	-	28,175,072	100%
2012	27,497,936	27,497,936	100%	-	27,497,936	100%
2011	26,800,000	26,800,000	100%	-	26,800,000	100%
2010	26,734,561	26,734,561	100%	-	26,734,561	100%

Source: County Finance Department

SCHEDULE 8

COUNTY OF STRAFFORD, NEW HAMPSHIRE
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS

Year Ended December 31,	General Obligation Bonds	Loans	Capital Leases	Total	Percentage of Personal Income	Per Capita
2019	$ 11,023,856	$ 169,601	$ 311,229	$ 11,504,686	0.26%	$ 89
2018	12,931,364	248,953	339,367	13,519,684	0.32%	105
2017	14,837,723	241,728	535,708	15,615,159	0.40%	123
2016	12,261,616	148,176	422,211	12,832,003	0.34%	101
2015	13,897,663	31,328	453,001	14,381,992	0.38%	115
2014	14,765,710	52,344	303,176	15,121,230	0.41%	121
2013	16,306,757	87,570	219,918	16,614,245	0.45%	133
2012	18,047,804	134,386	198,847	18,381,037	0.50%	148
2011	19,740,000	-	163,113	19,903,113	0.58%	162
2010	21,535,000	-	83,722	21,618,722	0.64%	175

Notes:

1) Details regarding the County's outstanding debt can be found in the notes to the financial statements.
2) See Demographic and Economic Statistics schedule for personal income and population data for the County.

SCHEDULE 9

COUNTY OF STRAFFORD, NEW HAMPSHIRE
RATIO OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS

Year Ended December 31,	General Bonded Debt Outstanding: General Obligation Bonds	Total	Percentage of Actual Taxable Value of Property	Per Capita
2019	$ 11,023,856	$ 11,023,856	0.08%	$ 85
2018	12,931,364	12,931,364	0.11%	101
2017	14,837,723	14,837,723	0.13%	116
2016	12,261,616	12,261,616	0.12%	97
2015	13,897,663	13,897,663	0.13%	111
2014	14,765,710	14,765,710	0.14%	118
2013	16,306,757	16,306,757	0.16%	131
2012	18,047,804	18,047,804	0.18%	146
2011	19,740,000	19,740,000	0.19%	160
2010	21,535,000	21,535,000	0.21%	174

Notes:

1) Details regarding the County's outstanding debt can be found in the notes to the financial statements.

2) See Assessed Value and Actual Value of Taxable Property schedule for the County's property value data.

3) See Demographic and Economic Statistics schedule for personal income and population data for the County. These ratios are calculated using personal income and population for the prior calendar year.

SCHEDULE 10

COUNTY OF STRAFFORD, NEW HAMPSHIRE
LEGAL DEBT MARGIN INFORMATION
LAST TEN YEARS

Legal Debt Margin Calcuation for Year 2018	
Assessed value	$ 13,018,256,132
Debt limit (2% of assessed value)	260,365,123
Debt applicable to limit:	
General obligation bonds	11,023,856
Less: Amount set aside for repayment of general obligation debt	-
Total net debt applicable to limit	11,023,856
Legal debt margin	$ 249,341,267

	Year Ended December 31,				
	2019	2018	2017	2016	2015
Debt Limit	$ 260,365,123	$ 238,392,339	$ 225,204,293	$ 211,855,838	$ 206,524,357
Total net debt applicable to limit	11,023,856	12,931,364	14,837,723	12,261,616	13,897,663
Legal debt margin	$ 249,341,267	$ 225,460,975	$ 210,366,570	$ 199,594,222	$ 192,626,694
Total net debt applicable to the limit as a percentage of debt limit	4.23%	5.42%	6.59%	5.79%	6.73%

	Year Ended December 31,				
	2014	2013	2012	2011	2010
Debt Limit	$ 204,613,337	$ 204,221,775	$ 203,474,121	$ 202,684,044	$ 206,111,363
Total net debt applicable to limit	14,765,710	16,306,757	18,047,804	19,740,000	21,535,000
Legal debt margin	$ 189,847,627	$ 187,915,018	$ 185,426,317	$ 182,944,044	$ 184,576,363
Total net debt applicable to the limit as a percentage of debt limit	7.22%	8.87%	8.87%	9.74%	10.45%

Notes:

1) By State law, the County's outstanding general obligation debt cannot exceed 2 percent of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

SCHEDULE 11

COUNTY OF STRAFFORD, NEW HAMPSHIRE
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

Year Ended December 31,	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2018	129,797	$ 4,433,995,317	$ 34,161	2.3%
2017	128,613	4,185,067,020	32,540	2.4%
2016	127,428	3,899,041,944	30,598	2.5%
2015	126,825	3,794,223,525	29,917	3.7%
2014	125,604	3,737,598,228	29,757	4.0%
2013	124,642	3,660,610,898	29,369	5.0%
2012	124,485	3,652,140,930	29,338	5.4%
2011	123,857	3,642,015,085	29,405	5.4%
2010	123,143	3,455,269,437	28,059	5.9%
2009	123,589	3,368,665,373	27,257	6.2%

Source: Population and personal income data are provided by U.S. Census Bureau. Unemployment data is provided by New Hampshire Economic and Labor Market Information Bureau.

Note: Population data is based on surveys conducted during the last calendar year. Personal income data is the total for the year. Unemployment data is an adjusted yearly average.

SCHEDULE 12

COUNTY OF STRAFFORD, NEW HAMPSHIRE
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

	Year Ended December 31, 2019			Year Ended December 31, 2010		
Employer	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
University of New Hampshire	4,846	1	6.86%	4,077	1	6.23%
Liberty Mutual	2,841	2	4.02%	3,158	2	4.83%
Frisbie Memorial Hospital	1,060	3	1.50%	655	6	1.00%
Contitech	1,000	4	1.42%			
City of Rochester - Schools	806	5	1.14%	1,155	3	1.77%
City of Dover	789	6	1.12%	1,139	4	1.74%
Wentworth-Douglass Hospital	769	7	1.09%	1,100	5	1.68%
Market Basket	569	8	0.81%			
Strafford County	485	9	0.69%	453	10	0.69%
Albany Engineered Composites	475	10	0.67%			
City of Rochester				617	7	0.94%
Walmart				485	8	0.74%
Hannaford Brothers				464	9	0.71%
Total Employment	70,660			65,430		

Source: New Hampshire Economic and Labor Market Information Bureau.

SCHEDULE 13

COUNTY OF STRAFFORD, NEW HAMPSHIRE
FULL TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES
BY FUNCTION/PROGRAM
LAST TEN YEARS

	Full-time equivalent employees as of December 31,				
Function/Program	2019	2018	2017	2016	2015
Administration	4	4	4	4	4
County attorney	18	18	18	18	18
Child advocacy center	3	3	2	2	2
Domestic violence prosecution	7	7	7	7	7
Register of deeds	8	8	8	8	8
Sheriff	53	49	31	23	21
Dispatch	13	13	13	13	13
Maintenance	3	3	3	3	3
Cafeteria	1	1	1	-	-
Department of corrections	107	103	103	104	107
Jail industry program	4	4	3	3	3
Insurances	-	-	-	-	-
Riverside rest home	337	333	324	327	325
Other	18	17	20	20	20
Total	576	563	537	532	531

	Full-time equivalent employees as of December 31,				
Function/Program	2014	2013	2012	2011	2010
Administration	4	5	5	5	5
County attorney	18	16	17	17	18
Child advocacy center	2	2	2	2	2
Domestic violence prosecution	7	7	6	7	8
Register of deeds	8	8	8	8	9
Sheriff	21	13	14	14	14
Dispatch	13	13	12	12	12
Maintenance	3	3	3	3	3
Cafeteria	-	1	1	1	1
Department of corrections	85	84	83	86	87
Jail industry program	3	3	3	3	3
Insurances	18	15	15	16	14
Riverside rest home	301	294	295	307	311
Other	3	3	1	2	2
Total	486	467	465	483	489

Source: County Finance Department.

SCHEDULE 14

COUNTY OF STRAFFORD, NEW HAMPSHIRE
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN YEARS

	Year Ended December 31,				
Function/Program	2019	2018	2017	2016	2015
County attorney					
Number of case dispositions	2,058	2,123	1,626	1,662	1,475
Child advocacy center					
Number of cases	229	213	280	181	228
Domestic violence prosecution					
Number of case dispositions	833	996	1,544	1,225	1,237
Register of deeds					
Documents recorded	19,101	18,774	20,672	19,749	17,704
Sheriff					
Number of Civil Process services	5,141	4,934	5,227	5,627	5,974
Number of transports	5,854	5,865	4,520	2,153	4,979
Dispatch					
Number of dispatches	99,894	92,504	82,841	83,679	75,716
Department of corrections					
Average number of prisoners	440	422	401	438	403
Number of people booked	5,768	5,906	4,712	4,608	4,530
Community Corrections					
Pretrial Supervision Intakes	682	678	706	678	396
Jail industry program					
Inmate hours worked	23,306	32,832	33,102	29,248	19,785
Riverside rest home					
Average beds filled	201	203	205	213	209

	Year Ended December 31,				
Function/Program	2014	2013	2012	2011	2010
County attorney					
Number of case dispositions	1,370	1,356	1,293	1,289	1,113
Child advocacy center					
Number of cases	240	203	172	194	202
Domestic violence prosecution					
Number of case dispositions	1,297	1,187	1,061	1,042	1,007
Register of deeds					
Documents recorded	16,539	20,997	20,698	18,089	18,715
Sheriff					
Number of Civil Process services	6,462	6,634	6,962	7,410	8,065
Number of transports	7,875	6,568	9,026	7,060	8,596
Dispatch					
Number of dispatches	70,758	68,450	62,899	65,719	59,272
Department of corrections					
Average number of prisoners	397	366	432	429	396
Number of people booked	4,719	4,621	4,355	4,586	4,103
Community Corrections					
Pretrial Supervision Intakes	273	392	389	400	470
Jail industry program					
Inmate hours worked	15,544	12,032	25,236	28,176	25,502
Riverside rest home					
Average beds filled	209	208	210	209	211

Source: County Finance Department

SCHEDULE 15

COUNTY OF STRAFFORD, NEW HAMPSHIRE
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN YEARS

	Year Ended December 31,				
Function/Program	2019	2018	2017	2016	2015
Administration					
Buildings	1	1	1	1	1
County attorney					
Vehicles	2	2	2	2	2
Sheriff					
Vehicles	41	37	32	29	28
Maintenance					
Vehicles	11	11	11	10	9
Deparment of corrections					
Buildings	1	1	1	1	1
Vehicles	8	8	8	8	7
Riverside rest home					
Buildings	1	1	1	1	1
Vehicles	12	11	10	10	9
Hospice					
Buildings	1	1	1	1	1

	Year Ended December 31,				
Function/Program	2014	2013	2012	2011	2010
Administration					
Buildings	1	1	1	1	1
County attorney					
Vehicles	2	2	1	1	1
Sheriff					
Vehicles	26	25	24	24	23
Maintenance					
Vehicles	8	8	8	7	7
Deparment of corrections					
Buildings	1	1	1	1	1
Vehicles	7	7	7	7	6
Riverside rest home					
Buildings	1	1	1	1	1
Vehicles	8	8	7	6	6
Hospice					
Buildings	1	0	0	0	0

Source: County Finance Department

Notes: No capital asset indicators are available for the Child Advocacy Center, Domestic Violence, Register of Deeds, Dispatch, Cafeteria, and Jail Industry as the Administration building is shared with all those functions.

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 St. Concord, NH 03301	
1.3. Subrecipient Name County of Cheshire		1.4. Subrecipient Address 12 Court St. Keene, NH 03431	
1.5 Subrecipient Phone # 603-355-3023	1.6. Account Number 5017-072-500574	1.7. Completion Date 3/31/2022	1.8. Grant Limitation $ 30,000
1.9. Grant Officer for State Agency Kathleen B. Carr		1.10. State Agency Telephone Number 603-271-1234	
"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 Charles F Weed		1.12. Name & Title of Subrecipient Signor 1 Charles F. Weed, Ph.D. Chair County Administrators	
Subrecipient Signature 2 *If Applicable*		Name & Title of Subrecipient Signor 2 *If Applicable*	
1.13. Acknowledgment: State of New Hampshire, County of Cheshire, on 10-7-2020, 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) Rodney A. Bouchard 4/8/2025			
1.13.2. Name & Title of Notary Public or Justice of the Peace Rodney Bouchard, J.P.			
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: Takhmina Rakhmatova Assistant Attorney General, On: / / 10/13/2020			
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").

Subrecipient Initial(s): CFW

Date: 10/7/2020

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

8.3. 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.

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

Subrecipient Initial(s): _____

Date: 10/7/2020

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 intend 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): _____

Date: 10/7/2020

EXHIBIT A

-SCOPE OF SERVICES-

1. Cheshire County as Subrecipient shall receive a grant from the New Hampshire Department of Justice (DOJ) for expenses incurred for services provided to victims of domestic and sexual violence, stalking and dating violence in compliance with the terms, conditions, specifications, and scope of work as outlined in the Subrecipient's application under Services, Training, Officers, Prosecutors for the Violence Against Women Act Formula Grant Program state solicitation.

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
   603-271-8091 or Travis.Teeboom@doj.nh.gov

Initial CF
Date 10/7/2020

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 the P-37.

   3a.The Subrecipient shall be awarded an amount not to exceed $30,000 of the total Grant Limitation upon Governor and Executive Council approval to 12/31/2021, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

   i. With sufficient reason, the Subrecipient may apply for an extension of the grant period for up to three months. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.
   ii. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Executive Council approval, nor after 12/31/2021, or 3/31/2022 if extension is granted.

Initial CAV
Date 10/7/2020

EXHIBIT C

-SPECIAL PROVISIONS-

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

Initial _____
Date 10/7/2020

EXHIBIT C

Violence Against Women Act
SPECIAL CONDITIONS
Grant # 2020-WF-AX-0021

1. 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 assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance also is a material requirement of this award.

By accepting this award on behalf of the subrecipient, the authorized subrecipient official accepts all material requirements of the award, and specifically adopts, as if personally executed by the authorized recipient official, all assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance.

Failure to comply with any one or more of these award requirements, whether a condition set out in full below, a condition incorporated by reference below, or an assurance or certification related to conduct during the award period may result in the Office on Violence Against Women ("OVW") or the NH Dept. of Justice ("NHDOJ") taking appropriate action with respect to the subrecipient and the award. Among other things, OVW or NHDOJ may withhold award funds, disallow costs, or suspend or terminate the award. DOJ, including OVW and NHDOJ, 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 34 U.S.C. 10271-10273), 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.

2. Applicability of Part 200 Uniform Requirements and DOJ Grants Financial Guide

The subrecipient agrees to comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by the Department of Justice (DOJ) in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements"), and the current edition of the DOJ Grants Financial Guide as posted on the OVW website, including any updated

Initial CPN
Date 10/7/2020

version that may be posted during the period of performance. The recipient also agrees that all financial records pertinent to this award, including the general accounting ledger and all supporting documents, are subject to agency review throughout the life of the award, during the close-out process, and for three years after submission of the final Federal Financial Report (SF-425) or as long as the records are retained, whichever is longer, pursuant to 2 C.F.R. 200.333, 200.336.

3. **Requirement to report potentially duplicative funding**

If the subrecipient currently has other active awards of federal funds, or if the subrecipient receives any other award of federal funds during the period of performance for this award, the subrecipient promptly must determine whether funds from any of those other federal awards have been, are being, or are to be used (in whole or in part) for one or more of the identical cost items for which funds are provided under this award. If so, the subrecipient must promptly notify the NHDOJ Grants Management Unit in writing of the potential duplication, and, if so requested by the NHDOJ , must seek a budget modification or change-of-project-scope to eliminate any inappropriate duplication of funding.

4. **Requirements related to System for Award Management and unique entity identifiers**

The subrecipient must comply with applicable requirements regarding the System for Award Management (SAM), currently accessible at https://www.sam.gov. This includes applicable requirements regarding registration with SAM, as well as maintaining current information in SAM.

The subrecipient also must comply with applicable restrictions on subawards ("subgrants") to first-tier subrecipients (first-tier "subgrantees"), including restrictions on subawards to entities that do not acquire and provide the unique entity identifier required for SAM registration.

The details of the recipient's obligations related to SAM and to unique entity identifiers are posted on the OVW website at https://www.justice.gov/ovw/award-conditions (Award Condition: Requirements related to System for Award Management (SAM) and unique entity identifiers), and are incorporated by reference here.

5. **Employment eligibility verification for hiring under the award**

The subrecipient must ensure that, as part of the hiring process for any position within the United States that is or will be funded (in whole or in part) with award funds, the recipient (or any subrecipient at any tier) properly verifies the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. § 1324a(a)(1) and (2). The details of the recipient's obligations under this condition are posted on the OVW website at

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https://www.justice.gov/ovw/award-conditions (Award Condition: Employment eligibility verification for hiring under award), and are incorporated by reference here.

6. **Requirement to report actual or imminent breach of personally identifiable information (PII)**

The recipient (and any subrecipient at any tier) must have written procedures in place to respond in the event of an actual or imminent breach (as defined in OMB M-17-12) if it (or a subrecipient)-- 1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of personally identifiable information (PII) (as defined in 2 C.F.R. 200.79) within the scope of an OVW grant-funded program or activity, or 2) uses or operates a Federal information system (as defined in OMB Circular A-130). The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to an OVW Program Manager no later than 24 hours after an occurrence of an actual breach, or the detection of an imminent breach.

In the event of an actual, or imminent, breach of Personally Identifiable Information of a U.S Department of Justice funded program or activity by a subrecipient, the subrecipient must have a procedure in place that indicates that the Grants Management Unit will be notified of the breach by the end of the business day (4:00 p.m EST) that the breach was reported. An e-mail will be sent to Grants@doj.nh.gov, which e-mails every staff member in the Grants Management Unit, notifying the Unit of the breach. The GMU Administrator, or designee, will respond to the subrecipient's e-mail notifying receipt of the notification by the end of the business day that it was received. If the subrecipient does not receive a confirmation e-mail from the GMU the subrecipient shall call the NH Department of Justice main number, (603)271-3658, and request to speak to the GMU and report the breach.

Subrecipients must have written procedures that document the process of notifying the GMU in the event of a PII breach. Written procedures will be verified during onsite monitoring's conducted by the GMU.

7. **Unreasonable restrictions on competition under the award; association with federal government.**

No recipient (or subrecipient, at any tier) may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by DOJ. The details of the recipient's obligations under this condition are posted on the OVW website at https://www.justice.gov/ovw/award-conditions (Award Condition: Unreasonable restrictions on competition under the award; association with federal government), and are incorporated by reference here.

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8. Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OVW 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 subrecipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award Condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OVW authority to terminate award)), and are incorporated by reference here.

9. Determinations of suitability to interact with participating minors

This condition applies to this award if it is indicated in the application for the award (as approved by DOJ) (or in the application for any subaward at any tier), the DOJ funding announcement (solicitation), or an associated federal statute that a purpose of some or all of the activities to be carried out under the award (whether by the recipient or a subrecipient at any tier) is to benefit a set of individuals under 18 years of age.

The recipient, and any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status. The details of this requirement are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

10. Compliance with applicable rules regarding approval, planning, and reporting of conferences, meetings, trainings, and other events

The recipient, and any subrecipient ("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.

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Information on the pertinent DOJ definition of conferences and the rules applicable to this award appears on the OVW website at https://www.justice.gov/ovw/conference-planning.

11. OVW Training Guiding Principles

The recipient understands and agrees that any training or training materials developed or delivered with funding provided under this award must adhere to the OVW Training Guiding Principles for Grantees and Subgrantees, available at https://www.justice.gov/ovw/resources-and-faqs-grantees#Discretionary.

12. Effect of failure to address audit issues

The subrecipient understands and agrees that the NHDOJ (and OJP or OVW, as appropriate) may withhold award funds, or may impose other related requirements, if (as determined by the NHDOJ) the subrecipient does not satisfactorily and promptly address outstanding issues from audits required by the Part 200 Uniform Requirements (or by the terms of this award), or other outstanding issues that arise in connection with audits, investigations, or reviews of DOJ awards.

13. Potential imposition of additional requirements

The subrecipient agrees to comply with any additional requirements that may be imposed by the NHDOJ (and OJP or OVW, as appropriate) during the period of performance for this award, if the subrecipient is designated as "high- risk" for purposes of the DOJ high-risk grantee list.

14. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 42

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 42, specifically including any applicable requirements in Subpart E of 28 C.F.R. Part 42 that relate to an equal employment opportunity program.

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15. **Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 38**

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 38, specifically including any applicable requirements regarding written notice to program beneficiaries and prospective program beneficiaries.

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 recipient and subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations.

16. **Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 54**

The recipient, and any subrecipient ("subgrantee") 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."

17. **Restrictions on "lobbying" and policy development**

In general, as a matter of federal law, federal funds may not be used by the recipient, or any subrecipient ("subgrantee") at any tier, either directly or indirectly, in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government, in order to avoid violation of 18 U.S.C. § 1913. The recipient, or any subrecipient ("subgrantee") may, however, use federal funds to collaborate with and provide information to federal, state, local, tribal and territorial public officials and agencies to develop and implement policies and develop and promote state, local, or tribal legislation or model codes designed to reduce or eliminate domestic violence, dating violence, sexual assault, and stalking (as those terms are defined in 34 U.S.C. § 12291(a)) when such collaboration and provision of information is consistent with the activities otherwise authorized under this grant program.

Another federal law generally prohibits federal funds awarded by OVW from being used by the recipient, or any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them) with respect to the awarding of a federal grant or cooperative agreement, subgrant, contract, subcontract, or loan, or with respect to actions such as renewing, extending, or modifying any such award. See 31

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U.S.C. § 1352. Certain exceptions to this law apply, including an exception that applies to Indian tribes and tribal organizations.

Should any question arise as to whether a particular use of federal funds by a recipient (or subrecipient) would or might fall within the scope of these prohibitions, the subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

18. Compliance with general appropriations-law restrictions on the use of federal funds for this fiscal year

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions, for each fiscal year, are set out at https://www.justice.gov/ovw/award-conditions (Award Condition: General appropriations-law restrictions on use of federal award funds), 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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

19. Reporting Potential Fraud, Waste, and Abuse, and Similar Misconduct

The recipient and any subrecipients ("subgrantees") must promptly refer to the DOJ Office of the Inspector General (OIG) any credible evidence that a principal, employee, agent, subrecipient, contractor, subcontractor, or other person has, in connection with funds under this award -- (1) submitted a claim that violates 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.

Potential fraud, waste, abuse, or misconduct involving or relating to funds under this award should be reported to the OIG by-- (1) online submission accessible via the OIG webpage at https://oig.justice.gov/hotline/contact-grants.htm (select "Submit Report Online"); (2) mail directed to: U.S. Department of Justice, Office of the Inspector General, Investigations Division, ATTN: Grantee Reporting, 950 Pennsylvania Ave., NW, Washington, DC 20530; (3) by facsimile directed to the DOJ OIG Fraud Detection Office (Attn: Grantee Reporting) at (202) 616-9881 (fax).

Additional information is available from the DOJ OIG website at http://www.usdoj.gov/oig.

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20. Restrictions and certifications regarding non-disclosure agreements and related matters

No recipient or subrecipient ("subgrantee") under this award, or entity that receives a procurement contract or subcontract 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.

1. In accepting this award, the subrecipient--

a. 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

b. 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.

2. If the subrecipient does or is authorized under this award to make subawards ("subgrants"), procurement contracts, or both--

a. it represents that--

(1) it has determined that no other entity that the subrecipient'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

(2) it has made appropriate inquiry, or otherwise has an adequate factual basis, to support this representation; and

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b. 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.

21. Compliance with 41 U.S.C. 4712 (including prohibitions on reprisal; notice to employees)

The recipient (and any 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 NHDOJ or (OJP or OVW, as appropriate) for guidance.

22. Encouragement of policies to ban text messaging while driving

Pursuant to Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," 74 Fed. Reg. 51225 (October 1, 2009), DOJ encourages recipients and subrecipients ("subgrantees") to adopt and enforce policies banning employees from text messaging while driving any vehicle during the course of performing work funded by this award, and to establish workplace safety policies and conduct education, awareness, and other outreach to decrease crashes caused by distracted drivers.

23. Requirement to disclose whether recipient is designated high risk by a federal grant-making agency outside of DOJ.

If the recipient is designated high risk by a federal grant-making agency outside of DOJ, currently or at any time during the course of the period of performance under this award, the subrecipient must disclose that fact and certain related information to OVW by email to OVW.GFMD@usdoj.gov. For purposes of this disclosure, high risk includes any status under which a federal awarding agency

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provides additional oversight due to the recipient's past performance, or other programmatic or financial concerns with the recipient.

The recipient's disclosure must include the following: (1) the federal awarding agency that currently designates the recipient high risk; (2) the date the recipient was designated high risk; (3) the high-risk point of contact at that federal awarding agency (name, phone number, and email address); and (4) the reasons for the high-risk status, as set out by the federal awarding agency.

24. Availability of general terms and conditions on OVW website

The subrecipient agrees to follow the applicable set of general terms and conditions that are available at https://www.justice.gov/ovw/award-conditions. These do not supersede any specific conditions in this award document.

25. Compliance with statutory and regulatory requirements

The subrecipient agrees to comply with all relevant statutory and regulatory requirements, which may include, among other relevant authorities, the Violence Against Women Act of 1994, P.L. 103-322, the Violence Against Women Act of 2000, P.L. 106-386, the Violence Against Women and Department of Justice Reauthorization Act of 2005, P.L. 109-162, the Violence Against Women Reauthorization Act of 2013, P.L. 113-4, the Omnibus Crime Control and Safe Streets Act of 1968, 34 U.S.C. §§ 10101 et seq., and OVW's implementing regulations at 28 C.F.R. Part 90.

26. Compliance with solicitation requirements

The subrecipient agrees that it must be in compliance with requirements outlined in the solicitation under which the approved application was submitted, the applicable Solicitation Companion Guide, and any program-specific frequently asked questions (FAQs) on the OVW website (https://www.justice.gov/ovw/resources-and-faqs-grantees). The program solicitation, Companion Guide, and any program specific FAQs are hereby incorporated by reference into this award.

27. VAWA 2013 nondiscrimination condition

The subrecipient acknowledges that 34 U.S.C. § 12291(b)(13) prohibits subrecipients of OVW awards from excluding, denying benefits to, or discriminating against any person on the basis of actual or perceived race, color, religion, national origin, sex, gender identity, sexual orientation, or disability in any program or activity funded in whole or in part by OVW. Subrecipients may provide sex-segregated or sex-specific programming if doing so is necessary to the essential operations of the

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program, so long as the subrecipient provides comparable services to those who cannot be provided with the sex-segregated or sex-specific programming. The subrecipient agrees that it will comply with this provision. The subrecipient also agrees to ensure that any subrecipients ("subgrantees") at any tier will comply with this provision.

28. Misuse of award funds

The subrecipient understands and agrees that misuse of award funds may result in a range of penalties, including suspension of current and future funds, suspension or debarment from federal grants, recoupment of monies provided under an award, and civil and/or criminal penalties.

29. Limitation on use of funds to approved activities

The subrecipient agrees that grant funds will be used only for the purposes described in the subrecipient's application, unless the NHDOJ Grants Management Unit determines that any of these activities are out of scope or unallowable. The subrecipient must not undertake any work or activities that are not described in the subrecipient's application, award documents, or approved budget, and must not use staff, equipment, or other goods or services paid for with grant funds for such work or activities, without prior written approval by the NHDOJ.

30. Non-supplantation

The subrecipient agrees that grant funds will be used to supplement, not supplant, non-federal funds that would otherwise be available for the activities under this grant.

31. Confidentiality and information sharing

The subrecipient agrees to comply with the provisions of 34 U.S.C. § 12291(b)(2), nondisclosure of confidential or private information, which includes creating and maintaining documentation of compliance, such as policies and procedures for release of victim information. The subrecipient also agrees to comply with the regulations implementing this provision at 28 CFR 90.4(b) and "Frequently Asked Questions (FAQs) on the VAWA Confidentiality Provision (34 U.S.C. § 12291(b)(2))" on the OVW website at https://www.justice.gov/ovw/resources-and-faqs-grantees. The subrecipient also agrees to ensure that all subrecipients ("subgrantees") at any tier meet these requirements.

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EXHIBIT C

32. Activities that compromise victim safety and recovery or undermine offender accountability

The subrecipient agrees that grant funds will not support activities that compromise victim safety and recovery or undermine offender accountability, such as: procedures or policies that exclude victims from receiving safe shelter, advocacy services, counseling, and other assistance based on their actual or perceived sex, age, immigration status, race, religion, sexual orientation, gender identity, mental health condition, physical health condition, criminal record, work in the sex industry, or the age and/or sex of their children; procedures or policies that compromise the confidentiality of information and privacy of persons receiving OVW-funded services; procedures or policies that impose requirements on victims in order to receive services (e.g., seek an order of protection, receive counseling, participate in couples' counseling or mediation, report to law enforcement, seek civil or criminal remedies, etc.); procedures or policies that fail to ensure service providers conduct safety planning with victims; project design and budgets that fail to account for the access needs of participants with disabilities and participants who have limited English proficiency or are Deaf or hard of hearing; or any other activities outlined in the solicitation or companion guide under which the application was submitted.

33. Policy for response to workplace-related incidents of sexual misconduct, domestic violence, and dating violence

The recipient, and any subrecipient at any tier, must have a policy, or issue a policy within 270 days of the award date, to address workplace-related incidents of sexual misconduct, domestic violence, and dating violence involving an employee, volunteer, consultant, or contractor. The details of this requirement are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award Condition: Policy for response to workplace-related sexual misconduct, domestic violence, and dating violence), and are incorporated by reference here.

34. Termination or suspension for cause

The Director of OVW or the NHDOJ, upon a finding that there has been substantial failure by the subrecipient to comply with applicable laws, regulations, and/or the terms and conditions of the award or relevant solicitation, will terminate or suspend until satisfied that there is no longer such failure, all or part of the award, in accordance with the provisions of 28 C.F.R. Part 18, as applicable mutatis mutandis.

35. Performance progress reports and final report submission

The subrecipient agrees to provide OVW with specific information regarding subawards ("subgrants") made under this award. The subrecipient agrees to submit an annual report that includes: a) an

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assessment of whether stated goals and objectives were achieved; b) information on the effectiveness of activities carried out with grant funds, including the number of persons served and the number of persons seeking services who could not be served; c) information on each subaward made; and d) such other information as OVW may prescribe. Subrecipients are required to submit this report after the end of each calendar year but no later than March 15th each year. Recipients and subrecipients must use the designated forms and/or systems made available by OVW for performance reporting, which identify the information that recipients and subrecipients must collect and report as a condition of receiving funding under this award.

36. Subrecipient program income

Program income, as defined by 2 C.F.R. 200.80, means gross income earned by a non-federal entity that is directly generated by a supported activity or earned as a result of the federal award during the period of performance. Without prior approval, program income must be deducted from total allowable costs to determine the net allowable costs. In order to add program income to a subaward, subrecipients must seek approval from the NHDOJ prior to generating any program income. Any program income added to a subaward must be used to support activities that were approved in the budget and follow the conditions of the subaward agreement. Any program income approved by the NHDOJ Grants Management Unit must be reported by the subrecipient to the NHDOJ Grants Management Unit so that it is reported on the quarterly Federal Financial Report (SF-425) in accordance with the addition alternative. If the program income amount changes (increases or decreases) during the project period, the subrecipient must provide approval by the end of the project period. Failure to comply with these requirements may result in audit findings for both the recipient and the subrecipient.

37. Subrecipient product monitoring

The subrecipient agrees to be monitored to ensure that materials and products (written, visual, or sound) developed with OVW formula grant program funding fall within the scope of the grant program and do not compromise victim safety.

38. Publications disclaimer for STOP Formula subrecipients

The subrecipient agrees that all materials and publications (written, web-based, audio-visual, or any other format) resulting from subaward activities shall contain the following statement: "This project was supported by Subgrant No._____awarded by the state administering office for the Office on Violence Against Women, U.S. Department of Justice's STOP Formula Grant Program. The opinions, findings, conclusions, and recommendations expressed in this publication/program/exhibition are

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those of the author(s) and do not necessarily reflect the views of the state or the U.S. Department of Justice."

39. Copyrighted works

Pursuant to 2 C.F.R. 200.315(b), the recipient may copyright any work that is subject to copyright and was developed, or for which ownership was acquired, under this award. OVW reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use the work, in whole or in part (including in the creation of derivative works), for federal purposes, and to authorize others to do so.

OVW also reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use, in whole or in part (including in the creation of derivative works), any work developed by a subrecipient ("subgrantee") of this award, for federal purposes, and to authorize others to do so.

In addition, the recipient (or subrecipient, contractor, or subcontractor of this award at any tier) must obtain advance written approval from the OVW program manager assigned to this award, and must comply with all conditions specified by the program manager in connection with that approval, before: 1) using award funds to purchase ownership of, or a license to use, a copyrighted work; or 2) incorporating any copyrighted work, or portion thereof, into a new work developed under this award.

It is the responsibility of the recipient (and of each subrecipient, contractor, or subcontractor as applicable) to ensure that this condition is included in any subaward, contract, or subcontract under this award.

40. Consultant compensation rates

The subrecipient acknowledges that consultants paid with award funds generally may not be paid at a rate in excess of $81.25 per hour, not to exceed $650 per day. To exceed this specified maximum rate, recipients must submit to OVW a detailed justification and have such justification approved by OVW, prior to obligation or expenditure of such funds.

Issuance of this award or approval of the award budget alone does not indicate approval of any consultant rate in excess of $81.25 per hour, not to exceed $650 per day. Although prior approval is not required for consultant rates below this specified maximum rate, subrecipients are required to maintain documentation to support all daily or hourly consultant rates.

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41. Required SAM and FAPIIS reporting

The subrecipient must comply with any and all applicable requirements regarding reporting of information on civil, criminal, and administrative proceedings connected with (or connected to the performance of) either this OVW award or any other grant, cooperative agreement, or procurement contract from the federal government. Under certain circumstances, recipients of OVW awards are required to report information about such proceedings, through the federal System for Award Management (known as "SAM"), to the designated federal integrity and performance system (currently, "FAPIIS").

The details of recipient obligations regarding the required reporting (and updating) of information on certain civil, criminal, and administrative proceedings to FAPIIS within SAM are posted on the OVW web site at: https://www.justice.gov/ovw/award-conditions (Award Condition: Recipient Integrity and Performance Matters, including Recipient Reporting to FAPIIS), and are incorporated by reference here.

42. Ongoing compliance with statutory certifications

The subrecipient agrees that compliance with the statutory certification requirements is an ongoing responsibility during the award period and that, at a minimum, a hold may be placed on the subrecipient's funds for noncompliance with any of the requirements of 34 U.S.C. § 10449 (regarding rape exam payments), 34 U.S.C. § 10449(e) (regarding judicial notification), 34 U.S.C. § 10450 (regarding certain fees and costs), and 34 U.S.C. § 10451 (regarding polygraphing of sexual assault victims). Non-compliance with any of the foregoing may also result in termination or suspension of the grant or other remedial measures, in accordance with applicable laws and regulations.

43. Requirements for subrecipients providing legal assistance

The subrecipient agrees that the legal assistance eligibility requirements, as set forth below, are a continuing obligation on the part of the subrecipient. The legal assistance eligibility requirements are: (1) any person providing legal assistance through a program funded under this grant program (A) has demonstrated expertise in providing legal assistance to victims of domestic violence, dating violence, sexual assault, or stalking in the targeted population; or (B) (i) is partnered with an entity or person that has demonstrated expertise described in subparagraph (A); and (ii) has completed or will complete training in connection with domestic violence, dating violence, stalking, or sexual assault and related legal issues, including training on evidence-based risk factors for domestic and dating violence homicide;

(2) any training program conducted in satisfaction of the requirement of paragraph (1) has been or will be developed with input from and in collaboration with a state, local, territorial, or tribal domestic

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violence, dating violence, sexual assault, or stalking victim service provider or coalition, as well as appropriate state, local, territorial, and tribal law enforcement officials;(3) any person or organization providing legal assistance through this grant program has informed and will continue to inform state, local, territorial, or tribal domestic violence, dating violence, stalking, or sexual assault programs and coalitions, as well as appropriate state and local law enforcement officials of their work; and (4) the recipient's organizational policies do not require mediation or counseling involving offenders and victims physically together, in cases where sexual assault, dating violence, domestic violence, or child sexual abuse is an issue. The recipient also agrees to ensure that any subrecipient ("subgrantee") at any tier will comply with this condition.

I have read and understand all 43 special provisions contained in this document:

Name and Title of Authorized Representative

Signature

10/7/2020
Date

County of Cheshire, 12 Court Street, Keene, NH 03431
Name and Address of Agency

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EXHIBIT D

EEOP Reporting

I, Charles F. Weed [*responsible official*], certify that

County of Cheshire [*recipient*] has completed the EEO reporting tool certification

form at: https://ojp.gov/about/ocr/faq_eeop.htm on 11/4/2019 [Date]

And that Jean Kilham [*responsible official*] has completed the EEOP training at https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm on: 10/30/2019 [*date*]

I further certify that:

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

Signature: Charles F Weed Date: 10/7/2020

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EXHIBIT E

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 County of Cheshire (Applicant) certifies that any funds awarded through **grant number 2021VAW05** 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 County of Cheshire (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: Charles F. Weed

Signature: Charles F Weed Date: 10/7/2020

Initial CFW

Date 10/7/2020

EXHIBIT F

NEW HAMPSHIRE DEPARTMENT OF JUSTICE

CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS

Applicants should refer to the regulations cited below to determine the certification to which they are required to attest. Applicants should also review the instructions for certification included in the regulations before completing this form. The certifications shall be treated as a material representation of fact upon which reliance will be placed when the U.S. Department of Justice ("Department") determines to award the covered transaction, grant, or cooperative agreement.

1. LOBBYING

As required by 31 U.S.C. § 1352, as implemented by 28 C.F.R. Part 69, the Applicant certifies and assures (to the extent applicable) the following:
(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Applicant, 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, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Applicant's request for Federal funds is in excess of $100,000, and 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 Applicant shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities" in accordance with its (and any DOJ awarding agency's) instructions; and

(c) The Applicant shall require that the language of this certification be included in the award documents for all subgrants and procurement contracts (and their subcontracts) funded with Federal award funds and shall ensure that any certifications or lobbying disclosures required of recipients of such subgrants and procurement contracts (or their subcontractors) are made and filed in accordance with 31 U.S.C. § 1352.

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

Initial _____
Date 10/7/2020

EXHIBIT F

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Applicant certifies, with respect to

prospective participants in a primary tier "covered transaction," as defined at 2 C.F.R. § 2867.20(a), that neither it nor any of its principals—

(a) is presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) has within a three-year period preceding this application been convicted of a felony criminal violation under any Federal law, or been convicted or had a civil judgment rendered against it for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, tribal, or local) transaction or private agreement or transaction;

violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion or receiving stolen property, making false claims, or obstruction of justice, or commission of any offense indicating a lack of business integrity or business honesty that seriously and directly affects its (or its principals') present responsibility;

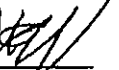
(c) is presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, tribal, or local) with commission of any of the offenses enumerated in paragraph (b) of this certification; and/or

(d) has within a three-year period preceding this application had one or more public transactions (Federal, State, tribal, or local) terminated for cause or default.

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Applicant or any of its principals was convicted, within a three-year period preceding this application, of a felony criminal violation under any Federal law, the Applicant also must disclose such felony criminal conviction in writing to the Department (for OJP Applicants, to OJP at Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov), unless such disclosure has already been made.

3. FEDERAL TAXES

A. If the Applicant is a corporation, it certifies either that (1) the corporation has no unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability, or (2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP Applicants, to OJP at

Initial 
Date 10/7/2020

Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov).

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application.

4. DRUG-FREE WORKPLACE (GRANTEES OTHER THAN INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, as implemented at 28 C.F.R. Part 83, Subpart F, for grantees, as defined at 28 C.F.R. §§ 83.620 and 83.650:
A. The Applicant certifies and assures that it will, or will continue to, provide a drug-free workplace by—

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in its workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an on-going drug-free awareness program to inform employees about—

(1) The dangers of drug abuse in the workplace;

(2) The Applicant's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the award be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the award, the employee will—

(1) Abide by the terms of the statement; and

(2) Notify the employer in writing of the employee's conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

(e) Notifying the Department, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title of any such convicted employee to the Department, as follows:

Initial _____
Date 10/7/2020

EXHIBIT F

For COPS award recipients - COPS Office, 145 N Street, NE, Washington, DC, 20530;
For OJP and OVW award recipients - U.S. Department of Justice, Office of Justice Programs, ATTN: Control Desk, 810 7th Street, N.W., Washington, D.C. 20531.
Notice shall include the identification number(s) of each affected award;
(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency; and

(g)Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

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

Charles F. Weed, Ph.D., Chair County Commissioners
Name and Title of Head of Agency

Signature

10/7/2020
Date

County of Cheshire, 12 Court Street, Keene, NH 03431
Name and Address of Agency

Initial
Date 10/7/2020

EXHIBIT G

U.S. Department of Justice
Office on Violence Against Women

Acknowledgement of Notice of Statutory Requirement to Comply with the Confidentiality and Privacy Provisions of the Violence Against Women Act, as Amended

Under section 40002(b)(2) of the Violence Against Women Act, as amended (42 U.S.C. 13925(b)(2)), grantees and subgrantees with funding from the Office on Violence Against Women (OVW) are required to meet the following terms with regard to nondisclosure of confidential or private information and to document their compliance. By signature on this form, applicants for grants from OVW are acknowledging that that they have notice that, if awarded funds, they will be required to comply with this provision, and will mandate that subgrantees, if any, comply with this provision, and will create and maintain documentation of compliance, such as policies and procedures for release of victim information, and will mandate that subgrantees, if any, will do so as well.

(A) **In general**
In order to ensure the safety of adult, youth, and child victims of domestic violence, dating violence, sexual assault, or stalking, and their families, grantees and subgrantees under this subchapter shall protect the confidentiality and privacy of persons receiving services.

(B) **Nondisclosure**
Subject to subparagraphs (C) and (D), grantees and subgrantees shall not—
(i) disclose, reveal, or release any personally identifying information or individual information collected in connection with services requested, utilized, or denied through grantees' and subgrantees' programs, regardless of whether the information has been encoded, encrypted, hashed, or otherwise protected; or
(ii) disclose, reveal, or release individual client information without the informed, written, reasonably time-limited consent of the person (or in the case of an unemancipated minor, the minor and the parent or guardian or in the case of legal incapacity, a court-appointed guardian) about whom information is sought, whether for this program or any other Federal, State, tribal, or territorial grant program, except that consent for release may not be given by the abuser of the minor, incapacitated person, or the abuser of the other parent of the minor.

Initial _____
Date 10/7/2020

EXHIBIT G

If a minor or a person with a legally appointed guardian is permitted by law to receive services without the parent's or guardian's consent, the minor or person with a guardian may release information without additional consent.

(C) **Release**
If release of information described in subparagraph (B) is compelled by statutory or court mandate—
(i) grantees and subgrantees shall make reasonable attempts to provide notice to victims affected by the disclosure of information; and
(ii) grantees and subgrantees shall take steps necessary to protect the privacy and safety of the persons affected by the release of the information.

(D) **Information sharing**
(i) Grantees and subgrantees may share—
(I) nonpersonally identifying data in the aggregate regarding services to their clients and nonpersonally identifying demographic information in order to comply with Federal, State, tribal, or territorial reporting, evaluation, or data collection requirements;
(II) court-generated information and law enforcement-generated information contained in secure, governmental registries for protection order enforcement purposes; and
(III) law enforcement-generated and prosecution-generated information necessary for law enforcement and prosecution purposes.
(ii) In no circumstances may—
(I) an adult, youth, or child victim of domestic violence, dating violence, sexual assault, or stalking be required to provide a consent to release his or her personally identifying information as a condition of eligibility for the services provided by the grantee or subgrantee;
(II) any personally identifying information be shared in order to comply with Federal, tribal, or State reporting, evaluation, or data collection requirements, whether for this program or any other Federal, tribal, or State grant program.

(E) **Statutorily mandated reports of abuse or neglect**
Nothing in this section prohibits a grantee or subgrantee from reporting suspected abuse or neglect, as those terms are defined and specifically mandated by the State or tribe involved.

(F) **Oversight**
Nothing in this paragraph shall prevent the Attorney General from disclosing grant activities authorized in this Act to the chairman and ranking members of the Committee on the Judiciary of the House of Representatives and the Committee on the Judiciary of the Senate exercising Congressional oversight authority. All disclosures shall protect confidentiality and omit personally identifying information, including location information about individuals.

(G) **Confidentiality assessment and assurances**
Grantees and subgrantees must document their compliance with the confidentiality and privacy provisions required under this section.

Initial
Date 10/7/2020

EXHIBIT G

As the duly authorized representative of the applicant, I hereby acknowledge that the applicant has received notice of that if awarded funding they will comply with the above statutory requirements. This acknowledgement shall be treated as a material representation of fact upon which the Department of Justice will rely if it determines to award the covered transaction, grant, or cooperative agreement.

Charles F. Weed, Ph.D., Chair County Commissioners
Typed Name of Authorized Representative Title

Telephone Number 603-355-3023

Charles F Weed 10/7/2020
Signature of Authorized Representative Date Signed

County of Cheshire, 12 Court Street, Keene, NH 03431
Agency Name

Public Reporting Burden Paperwork Reduction Act Notice. Under the Paperwork Reduction Act, a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. We try to create forms that are accurate, can be easily understood, and which impose the least possible burden on you to provide us with information. The estimated average time to complete and file this form is 60 minutes per form. If you have comments regarding the accuracy of this estimate, or suggestions for making this form simpler, you can write to the Office on Violence Against Women, U.S. Department of Justice, 145 N Street, NE, 10th Floor, Washington, DC 20530.

Initial CFW
Date 10/7/2020

County of Cheshire

12 Court Street, Keene, NH 03431
www.co.cheshire.nh.us

CERTIFICATE OF VOTE

I, Robert Englund, M.D., Clerk of the Commissioners, do hereby certify that I am a duly elected Officer of the County of Cheshire. I hereby certify the following is a true copy of a vote taken at a meeting of the Commissioners of the County of Cheshire duly called and **held on 10/7/2020** at which a quorum of the Commissioners were present and voting.

VOTED: That the Chair of the Commissioners Charles F. Weed, PhD. is hereby authorized on behalf of this County to enter into the Violence Against Women Act (VAWA) grant agreement with the 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/she may deem necessary, desirable, or appropriate.

The forgoing resolutions have not been amended or revoked, and remain in full force and effect as of the date this certificate is executed.

Robert England M.D.
(Clerk of the Commissioners, Robert Englund, M.D.)

STATE OF NEW HAMPSHIRE

County of Cheshire

The forgoing instrument was acknowledged before me this 7th day of October, 2020 by Robert Englund, M.D..

Rodney A. Bouchard
Rodney Bouchard, Justice of the Peace

Commission Expires: 4/8/2025

♦ County Commissioners 352-8215/Fax 355-3026 ♦ Registry of Deeds 352-0403/Fax 352-7678 ♦ Finance Department 355-0154/Fax 355-3000 - 12 Court Street, Keene, NH 03431 ♦ County Sheriff 352-4238/Fax 355-3020 ♦ County Attorney 352-0056/Fax 355-3012 - 12 Court Street, Keene, NH 03431 ♦ Alternative Sentencing/Mental Health Court 355-0160/Fax 355-0159 - 265 Washington St. Keene N.H. ♦ Department of Corrections 825 Marlboro Street, Keene, 03431 - 903-1600/Fax 352-4044 ♦ Maplewood Nursing Home & Assisted Living 399-4912/Fax 399-7005 - TTY Access 1-800-735-2964 ♦ Facilities 399-7300/Fax 399-7357 ♦ Human Resources 399-7317/399-7378 ♦ Grants Department 355-3023/Fax 355-3000

County of Cheshire

12 Court Street, Keene, NH 03431
www.co.cheshire.nh.us

Cheshire County Commissioners List 2019-2020

Charles "Chuck" F. Weed, PhD.
Chair of the Commissioners
12 Court Street, Keene, NH 03431
Work: 603-352-8215
cweed@co.cheshire.nh.us
District 2 Representing Roxbury, Keene, and Marlborough
Elected to a 4-year term January 1, 2017 to December 31, 2020

John "Jack" G. Wozmak, J.D.
Vice Chair of the Commissioners
12 Court Street, Keene, NH 03431
Work: 603-352-8215
jwozmak@co.cheshire.nh.us
District 1 Representing Chesterfield, Hinsdale, Surry, Swanzey, Walpole, Westmoreland and Winchester
Elected to a 2-year term January 1, 2019 to December 31, 2020

Robert "Bob" J. Englund, M.D.
Clerk of the Commissioners
12 Court Street, Keene, NH 03431
Work: 603-352-8215
renglund@co.cheshire.nh.us
District 3 Representing Alstead, Dublin, Fitzwilliam, Harrisville, Jaffrey, Marlow, Nelson, Richmond, Rindge, Stoddard, Sullivan, Troy and Gilsum
Elected to a 4-year term January 1, 2019 to December 31, 2022

Primex³
NH Public Risk Management Exchange

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:	*Member Number:*	*Company Affording Coverage:*
Cheshire County 12 Court Street 1st Floor - Room 171 Keene, NH 03431	601	NH Public Risk Management Exchange - Primex³ 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:	
X **General Liability (Occurrence Form)**	1/1/2021	1/1/2022	Each Occurrence	$ 5,000,000
Professional Liability (describe)			General Aggregate	$ 5,000,000
☐ Claims Made ☐ Occurrence			Fire Damage (Any one fire)	
			Med Exp (Any one person)	
Automobile Liability			Combined Single Limit (Each Accident)	
Deductible Comp and Coll: $1,000			Aggregate	
Any auto				
X **Workers' Compensation & Employers' Liability**	1/1/2021	1/1/2022	X Statutory	
			Each Accident	$2,000,000
			Disease – Each Employee	$2,000,000
			Disease – Policy Limit	
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
New Hampshire Department of Justice 33 Capitol Street Concord, NH 03301		

Primex³ – NH Public Risk Management Exchange

By: *Mary Beth Purcell*

Date: 1/4/2021 mpurcell@nhprimex.org

Please direct inquires to:
Primex³ Claims/Coverage Services
603-225-2841 phone
603-228-3833 fax

Cheshire County
Position Description

Position Title: **Assistant County Attorney**
Department: **County Attorney's Office**

Reports To: County Attorney Date: March 2013

GENERAL SUMMARY:

Under the direction of the County Attorney, this attorney is responsible for the prosecution of felonies, misdemeanors, and probation violations with the fair, effective, and efficient enforcement of justice and the criminal laws of the State of New Hampshire.

ESSENTIAL JOB FUNCTIONS:*

- Acts as counsel for the State of New Hampshire in criminal matters.
- Prepares and prosecutes cases in Court as assigned by the County Attorney.
- Prepares indictments and presents cases to the Grand Jury; reviews police reports and criminal records;
- Develops trail strategy and prepares forms and pleadings necessary to bring to completion any matter in the statutory jurisdiction of the office.
- Researches pertinent case law, decisions, and legislation.
- Works with the victim assistance advocate to attempt to keep all witnesses/victims are properly informed and prepared throughout the prosecution process.
- Negotiates plea conditions.
- Determines witnesses and evidence for trials or hearings.
- Submits motions and/or objections to defense motions on various matters.
- Prosecutes probation violations.
- Is accessible to provide guidance and communicate with law enforcement agencies who appreciate our responsibility to objectively review and prosecute cases submitted.

OTHER DUTIES AND RESPONSIBILITIES:

- Attempts to maintain a positive working relationship with police, the defense bar and judiciary.
- Maintains current knowledge of trends and practices in the field through peer association, attendance at seminars, study, and review of literature.
- Performs other related duties as required.

SKILLS/EXPERIENCE/TRAINING REQUIRED:

This job requires completion of a Juris Doctorate from an accredited law school and some level of experience in the criminal law field through post-graduation employment.

Must be a member in good standing of the New Hampshire Bar Association.

continued...

SKILLS/EXPERIENCE/TRAINING REQUIRED (Continued)

Knowledge of criminal prosecution.

Skill in litigation and trial advocacy, conducting legal research, and legal writing, including legal briefs and memos.

Sill in decision making under adversarial circumstances.

In-depth knowledge of principles and rules of evidence and the New Hampshire criminal justice system.

Ability to effectively analyze information in a short period of time.

Strong written and oral advocacy skills.

Ability to communicate effectively both verbally and in writing; to establish positive public relations, and to interact effectively with people at all levels.

SUPERVISORY RESPONSIBILITY:

This job has some supervisory responsibilities, depending on years of service.

WORKING CONDITIONS/PHYSICAL DEMANDS:

Normal office environment, including courtrooms, not subject to extreme variations of temperature, noise, odors, etc.

Requires travel to law enforcement agencies.

May use computer keyboards requiring eye-hand coordination and finger dexterity.

Work may expose incumbent to unknown, dangerous, and/or hostile conditions.

More than half of time spent in normal office setting.

The above statements are intended to describe the general nature and level of work being performed by people assigned to do this job. The above is not intended to be an exhaustive list of all responsibilities and duties required. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position.

***External and internal applicants, as well as position incumbents who become disabled as defined under the Americans With Disabilities Act, must be able to perform the essential job functions (as listed) either unaided or with the assistance of a reasonable accommodation to be determined by management on a case by case basis.**

_____ _____

Approved Date

03/2013

This job description does not constitute an employment agreement between the employer and employee, and is subject to change by the employer, as the needs of the employer and requirements of the job change.

Jean M. Kilham, Esq.
Cheshire County Attorney's Office, 12 Court Street, Keene, NH
[redacted]

BAR ADMISSIONS
New Hampshire, May 2007
Massachusetts, November 2006

EDUCATION
Massachusetts School of Law, Andover, MA
Juris Doctor, June 2006

University of New Hampshire, Durham, NH
Bachelor of Arts, Psychology, May 2001

WORK EXPERIENCE
Cheshire County Attorney's Office: (Attorney, June 2016 to present)
Prosecute felony-level offenses in Cheshire Superior Court.

Cheshire County Attorney's Office, Keene Police Department Prosecutor: (Attorney, March 2013 to June 2016)
Served as an in-house prosecutor for the police department and managed a heavy caseload. Prosecuted misdemeanor-level and violation-level cases for the Keene Police Department in the Keene Circuit Court. Handled arraignments and probable cause hearings for felony-level offenses. Researched and answered legal questions for police officers on a daily basis.

Cheshire County Attorney's Office, Regional Prosecutor: (Attorney, March 2008 to March 2013)
Prosecuted misdemeanor-level, violation-level and juvenile cases for ten towns in Cheshire County in the Keene-Circuit Court. Handled arraignments and probable cause hearings for felony-level offenses. Prosecuted Administrative License Suspension Hearings for Driving under the Influence cases at the Department of Safety's Bureau of Hearings. Was available by telephone around the clock for legal questions. Conducted trainings at the program's police departments. Served as the lead attorney of the program for the last three years which required managerial duties including budgeting, hiring and grant management under the supervision of the County Attorney. Attended town budget meetings and spoke on behalf of the departments in the program.

Fidelity Investments, Merrimack, NH: (Fall 2006 through March 2008)
Held two temporary assignments in two separate areas of the company. During the first assignment, acted as the lead of a team of three people in a confidential call pull project for a pending legal case. For the second assignment, worked in the Health and Welfare Department as a Lead Analyst of a team of four. Became proficient in multiple software programs unique to Fidelity. Supervised workloads, ensured that deadlines were met, and answered to management.

Law Offices of Anastasia S. Psaltopoulos, Tyngsborough, MA: (Intern, Spring Semester 2006)
Conducted legal research in the areas of family, tort and consumer law. Drafted complaints, discovery motions, demand letters, separation agreements and other motions. Corresponded with clients on the status of their cases.

St. Ann's Home, Methuen, MA: (Counselor, 2001- 2006)
Worked as a counselor for young boys with emotional and behavioral disorders. Participated in multi-disciplinary teams concerning treatment for each resident on unit.

Elliot Hospital, Manchester, NH: (Department Assistant- Radiology, 1997-2001)
Acted as a secretary and administrative assistant for the department on a part-time, weekend basis during the school season and on a full-time basis during the summer and vacations. Answered phones, scheduled radiology appointments, assisted patients, processed paperwork, located radiology films for physicians, communicated with physicians regarding preliminary radiology reports.

ACTIVITIES & AWARDS
Serve as a member of the Board of Directors at Monadnock Family Services, a non-profit community mental health agency serving 35 towns in Cheshire and part of Hillsborough counties. Additionally, serve as the Chair on the quality committee, and now serve as a director at large on the executive committee. (September 2016 to present)

Recipient of 2012 Monadnock Center for Violence Prevention's Partner in Justice Award. Monadnock Center for Violence Prevention is the region's crisis center for victims of domestic and sexual violence. The award was for "recognition of outstanding efforts to support and assist survivors of domestic violence, sexual violence and stalking".

COUNTY OF CHESHIRE, NEW HAMPSHIRE

Financial Statements

With Schedule of Expenditures of Federal Awards

December 31, 2019

and

Independent Auditor's Report

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

Schedule of Findings and Questioned Costs

COUNTY OF CHESHIRE, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2019

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COUNTY OF CHESHIRE, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2019

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VACHON CLUKAY
& COMPANY PC

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
County of Cheshire, 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 Cheshire, New Hampshire (the County) as of and for the year ended December 31, 2019, 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 misstatement, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the 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 Cheshire, New Hampshire, as of December 31, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof 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, budgetary comparison information, schedule of changes in the County's proportionate share of the net OPEB liability, schedule of County OPEB contributions, schedule of changes in the County's total OPEB liability and related ratios, schedule of changes in the County's proportionate share of the net pension liability, and schedule of County pension contributions on pages i-x and 38-45 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Cheshire, New Hampshire's basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 28, 2020 on our consideration of the County of Cheshire, New Hampshire's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County of Cheshire, New Hampshire's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Cheshire, New Hampshire's internal control over financial reporting and compliance.

Vachon Clukay & Company PC

Manchester, New Hampshire
April 28, 2020

CHESHIRE COUNTY, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION & ANALYSIS

The discussion and analysis of Cheshire County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2019. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2019 are as follows:

- The County's net position for year-end was $13,237,998 an increase of $3,995,444 which represents a 43.23% increase over the 2018 net position of $9,242,554. The major increase is in capital assets.

- At the end of the current year, the County's governmental funds reported a combined ending fund balance of $23,087,804 a decrease of $18,199,153 from the prior year balance of $41,286,957 (as restated). The decrease represents payments from bond proceed for the renovation of Maplewood Nursing Home. Of this amount, $9,614,812 is available for spending (unassigned).

- At the end of the current year, unassigned fund balance for the General Fund was $9,614,812 (as restated), which represents a 16.23% increase from the prior year balance of $8,272,030. The restatement accounts for $601,671 (44.81%) of the increase in fund balance and is due to an adjustment in the vacation accrual that was previously reported as a current liability and has been determined it should be reported as a noncurrent liability.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. These statements are organized so the reader can understand the County as a financial whole or as an entire operating entity. The statements also provide a detailed look at specific financial conditions.

The County's basic financial statements are comprised of three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the financial statements.

This report also contains other supplementary information in addition to the basic financial statements themselves.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

STATEMENT OF NET POSITION AND STATEMENT OF ACTIVITIES

The statement of net position presents information on all of the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the balance reported as net position. The statement of activities presents information showing how the County's net position changed during the current year. These statements are prepared using the accrual basis of accounting similar to the

accounting method used by private sector companies. This basis of accounting takes into consideration all of the current year's revenues and expenses, regardless of when the cash is received or paid.

The change in net position is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, non-financial information such as changes in the County's tax base and the condition of the County's capital assets will also need to be evaluated.

In the statement of net position and the statement of activities, the County is presented as one activity:

- Governmental Activities—All of the County's programs and services are reported here, including General Government, Public Safety, Human Services/Medicaid Expenses, Assisted Living Facility, Conservation and Economic Development as well as the County Nursing Home. These services are funded primarily by taxes and intergovernmental revenues, including federal and state grants and other shared revenues. The Nursing Home does generate a substantial amount of revenue in charges for services but does require funding by taxes as well.

FUND FINANCIAL STATEMENTS

A fund is a grouping of related accounts that is used to maintain controls over resources that have been segregated for specific activities or objects. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. The funds of Cheshire County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Fund financial statements provide detailed information about the County's major funds. Based on the restriction on the use of moneys, the County has established many funds that account for the multitude of services provided to our residents. In 2019, the County has determined the General Fund and Maplewood Capital Projects Fund to be major governmental funds.

GOVERNMENTAL FUNDS—Governmental funds are used to account for essentially the same functions reported as governmental activities on the government wide financial statements. Most of the County's basic services are reported in these funds that focus on how money flows into and out of the funds and the year-end balances available for spending. These funds are reported on the modified accrual basis of accounting that measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services being provided, along with the financial resources available.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities on the government wide financial statements. By doing so, readers may better understand the long-term effect of the government's short term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately on the governmental fund balance sheet and on the governmental fund statement of revenues, expenditures, and changes in fund balances for the major funds, identified earlier as the General Fund and the Maplewood Capital Projects Fund. Data from the other governmental funds, which includes Hemenway Fund, Deeds Surcharge, Sheriff's Forfeiture Fund and Civil Processing, Jail Canteen, Court

House Restoration Fund, CDBG Fund and Grant Funds are combined into a single, aggregated presentation.

PROPRIETARY FUNDS—The County has one proprietary fund. The County uses an internal service fund for its self-funded Health and Dental Insurance account.

FIDUCIARY FUNDS—Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected on the government-wide financial statements because the resources from those funds are not available to support the County's programs. The accounting method used for fiduciary funds is much like that used for the proprietary funds. The County's agency funds account for the Registry of Deeds, Nursing Home Resident Funds and the Jail Inmate funds.

NOTES TO THE FINANCIAL STATEMENTS—The notes provide additional information that is essential to gaining a full understanding of the data provided on the government-wide and fund financial statements.

OTHER INFORMATION—In addition to the basic financial statements and accompanying notes, this report presents the General Fund's actual revenues and expenditures as compared to the legally adopted budget.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The table below provides a summary of the County's net position for the year ended December 31, 2019 compared with 2018.

County assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $13,237,998 as of December 31, 2019. This is an increase in net position, of $3,995,444 from 2018.

Cheshire County, New Hampshire Net Position
As of December 31, 2019 and December 31, 2018

	Governmental Activities	
	2019	2018
Current and Other Assets	$ 30,725,075	$ 46,382,049
Direct Financing Lease A/R	136,305	278,850
Note Receivable	750,000	750,000
Capital Assets, Net	59,812,181	41,317,320
Total Assets	$ 91,423,561	$ 88,728,219
Deferred Outflows of Resources		
Loss on debt refunding	642,782	806,525
Def outflow OBEB Liab	152,963	261,768
Def Outflows Net Pension Liab	1,826,530	2,743,676
Total Deferred Outflows	$ 2,622,275	$ 3,811,969
Current Liabilities	10,328,900	8,531,078
Non current Liabilities	68,003,882	71,807,193
Total Liabilities	$ 78,332,782	$ 80,338,271

Cheshire County, New Hampshire Net Position
As of December 31, 2019 and December 31, 2018

	Governmental Activities	
	2019	2018
Deferred Inflows of Resources		
Unearned Revenue	$ 18,850	$ 37,570
Def Inflow OBEB Liab	241,359	268,161
Def Inflow Net Pension Liab	2,214,847	2,653,632
Total Deferred Inflows	$ 2,475,056	$ 2,959,363
Net Position		
Net Investment in Capital Assets	24,173,591	20,763,229
Restricted	367,010	331,639
Unrestricted (deficit)	(11,302,603)	(11,852,314)
Total Net Position	$ 13,237,998	$ 9,242,554

Total net position is presented in three categories: net investment in capital assets, restricted and unrestricted.

The largest portion of the County's net position is related to capital assets (e.g., land and improvements, buildings and building improvements, machinery and equipment, vehicles, and infrastructure). The figure presented ($24,173,591) is net of any related debt incurred to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion of the County's net position ($367,010) represents resources that are subject to restrictions on how they can be used. For Cheshire County, those restrictions include those related to limitations imposed by statutes governed by the State of New Hampshire, grants and restricted donations.

The remaining portion (-$11,302,603) resulted in an increase of $549,711 over 2018 of (-$11,852,314).

The next statement provided shows the changes in the net position for 2018 and 2019.

Cheshire County, Changes in Net Position

	Governmental Activities	
	2019	2018
Revenues:		
Program Revenues		
Charges for Services	$ 13,294,520	$ 13,535,433
Operating Grants and Contributions	9,016,001	7,420,755
Capital Grants and Contributions	405,500	117,212
Total Program Revenues	22,716,021	21,073,400
General Revenues		
Property Taxes	28,324,218	28,119,999
Interest and Investment	723,788	684,414
Other	437,716	315,463
Loss on disposal of Asset	(264,344)	0

Total General Revenue	29,221,378	29,119,876
Total Revenues	51,937,399	50,193,276
Expenses:		
General Government	6,335,686	5,886,426
Public Safety	9,802,725	9,743,670
Human Services	11,528,236	10,713,730
Conservation	63,034	58,284
Economic Development	745,894	419,231
Interest and fiscal charges	1,610,545	1,747,821
Cheshire County Nursing Home	17,855,835	17,219,062
Total Expenses	47,941,955	45,788,224
Increase (Decrease) in Net Position	$ 3,995,444	$ 4,405,052
Net position – beginning	$ 9,242,554	$ 4,837,502
Net position – ending	$ 13,237,998	$ 9,242,554

Governmental Activities

Charges to users of governmental services made up $13,294,520 or 25.60% of total government revenues and include such services as provided by the Nursing Home, Sheriff's Department, Department of Corrections, Court House Leases, Registry of Deeds, and Assisted Living Apartments. Additionally, the County receives revenue from operating grants and other contributions. In 2019, this totaled $9,016,001 or 17.36% of total government revenue. Operating grants are used to fund expenses associated with programs such as the Domestic Violence Prosecutor, the Victim Witness Program and the Regional Prosecutor Program, Drug Court and System of Care Program. Other contributions included in the amount are grants for Public Health initiatives and Enforcing Underage Drinking programs as well as Pro Share Funds and MQIP receipts to support Maplewood Nursing Home.

Property tax revenues are the County's largest revenue, accounting for $28,324,218 or 54.54% of total government revenues. As noted previously, the County is able to recover some of its expenses through user charges, however, a great deal of County operations do not have revenue sources sufficient or available to meet their expenses and as a result are funded by Property Taxes.

One of the largest expenses funded through the assessment of taxes is associated with the obligation towards the Human Service Medicaid Expenses. This area is responsible for paying the County's share of funding for those Cheshire County residents needing Medicaid assistance. As of July 1, 2008, the County took on 100% of the non-federal share for residents in Long Term Care Facilities and for County residents receiving their care at home (Choices for Independence). As a result, the State of New Hampshire took over 100% of the non-federal share of the other programs which included Board and Care of Children, Old Age Assistance, Aide to the Permanently and Totally Disabled and Provider Services. As the cost of these programs outweigh the cost of the LTC and Home Care programs, there was a "Hold Harmless" provision included in the statute that protected the Counties from being exposed to additional expenditures above normal inflationary rates for State Fiscal Years 2009 and 2010. After SFY 2010, the legislature establishes caps to determine the maximum liability exposure for these expenses on a biennial basis. The amount of 2019 County Taxes attributable to the State pass through for these Medicaid State Programs was $7,600,527 or 26.83% of County Taxes.

Although the Nursing Home is able to recover most its expenses through user charges, the Nursing does require a subsidy from property taxes.

As a government owned nursing home, the census of Medicaid residents is much higher than private nursing home levels. As of December 31, 2019, approximately 84% of the nursing home census consisted of residents needing Medicaid assistance in order to pay for their care. Based on the 2019 Medicaid cost report for Maplewood, the per diem rate was calculated to be $426.22, however, the actual paid per diem as of December 31, 2019 was $176.18 or $250.16 per day short of 2019 costs. The supplemental payment provided an additional reimbursement averaging $61.85 with the Proportionate Share Funds providing additional reimbursement of $89.70 per day. These additional payments still leave the allowable per diem rate short by approximately $98.49 per day.

As of January 1, 2020, the Medicaid rate for Maplewood Nursing Home increased by $5.09 per day to a daily rate of $181.27.

The analysis for governmental activities indicates the total cost as well as the net cost of services. The net cost of services identifies the cost of those supported by tax assessments and unrestricted revenues that are not directly related to specific charges for services or grants and contributions that would offset those services.

Cheshire County, Governmental Activities
For Year Ending December 31, 2019 and December 31, 2018

	Total Cost of Services		Net Cost of Services	
	2019	2018	2019	2018
General Government	$ 6,335,686	$ 5,886,426	5,222,171	4,709,222
Public Safety	9,802,725	9,743,670	7,469,845	6,868,702
Human Services	11,528,236	10,713,730	8,251,863	8,524,183
Conservation	63,034	58,284	63,034	58,284
Economic Development	745,894	419,231	-8,601	0
Nursing Home	17,855,835	17,219,062	2,617,077	2,806,612
Interest Expense	1,610,545	1,747,821	1,610,545	1,747,821
Total Expenses	$ 47,941,955	$ 45,788,224	$ 25,225,934	$ 24,714,824

Financial Analysis of County Funds

Cheshire County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental Funds

During the year ended December 31, 2011, the County implemented GASB Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions. Under Statement 54, the County has segregated fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned and Unassigned. One major example of the effects caused by the implementation of GASB 54 is that the various Capital Reserve Fund balances are now reported as part of the General Fund.

As of December 31, 2019, the County's governmental funds reported a combined ending fund balance of $23,087,804, a decrease of $18,199,153 in comparison with the prior year (as restated). The majority of the decrease is due to the payments towards the renovation/expansion of Maplewood Nursing Home bond funds. Approximately 41.65% of this total, $9,614,812, represents unassigned fund balance, an

increase of $741,111 over 2018 or 18.60% of the County's annual budget. The County has applied approximately $1,700,000 towards 2020 taxes adjusting the unassigned to 15.31%.

The amount of the County's unassigned fund balance is in line with our objective of retaining a recommended level of between 12% and 16% of the County's annual budget.

A complete description of the above mentioned classifications and a more detailed breakdown may be found on page 34 of the Notes to the Basic Financial Statements.

Budgetary Highlights

By State statute, the County Convention must adopt its annual budget within 90 days after the beginning of the County's fiscal year. Therefore, any new purchases or proposed changes to the budget are not executed until the budget is adopted. On March 18, 2019, the County Convention adopted the 2019 budget. As adopted, the bottom line was down 1.15%, ($589,487) for a total budget of $50,861,095 with taxes to be raised up by .73%, $204,219 over 2018 for total taxes to be raised of $28,324,218.

On August 12, 2019 a budget amendment was brought before the County Delegation amending the budget for the receipt of non-budgeted ProShare funds of $1,970,279. This amended the bottom line budget by authorizing to spend $106,065 on additional capital projects and other operating adjustments, $45,000 to set aside in Nursing Home Capital Reserves, $50,000 to set aside for a Handy Man program, $628,258 to send back to the State of NH for funding of the IDN's – 1115 Waiver (Integrated Delivery Networks), $500,000 to set aside in fund balance to offset taxes to be raised in 2019 and a reduction to Nursing Home Revenues in the amount of $640,956.

As a result of the supplemental budget, the total budget increased to $51,690,418. This amendment did not have an impact on the original amount of taxes to be raised.

At the end of 2019 intergovernmental revenues came in under projections by $625,029. The intergovernmental revenues were grants that were not received in 2019. As a result corresponding expenses came under as well.

As for Nursing Home revenues, an original census of 130 was budgeted for 2019 with an average census achieved of 124. The lower census levels were mainly due to staffing levels. As a result the budget was amended in August, 2019 to reduce projected revenues due to the lower census.

Although revenues were under, the expenses for the nursing home came in under by $1,001,832 of budgeted appropriations. The nursing home administration, with the support of the nursing home departments worked hard with expenses coming under with nearly every department being well within or well under budget.

Capital Assets and Debt Administration

Capital Assets—The County's investment in capital assets for governmental activities as of December 31, 2019, was $59,812,181 (net of accumulated depreciation). This investment in capital assets includes land and improvements, water and waste water systems, buildings and improvements, improvements other than buildings, machinery and equipment, vehicles, and construction in progress.

Major Capital projects and or equipment that were in progress or finalized in 2019 include the construction that is in progress for Maplewood Nursing Home. As of December 31st the CIP that was added totaled $19,224,720. Other significant Capital Projects that took place included a Biomass

System for the Nursing Home for $1,050,000 and Dietary Equipment for $102,540. At other County Facilities building and equipment upgrades were complete totaling approximately $275,000.

Note 5 – Detailed Notes of Capital Assets provides additional information about capital asset activity during 2019.

Long-Term Debt—At December 31, 2019, the County had total general obligation bonded debt and notes payable outstanding of $42,440,000. Of this amount, $260,000 is for the Jaffrey District Court House and is reimbursed by the State of New Hampshire by way of a lease agreement. The annual payment schedule for the lease corresponds with the bond schedule principal and interest payments. Other outstanding debt includes bonds for the study of the new County Jail, which had a balance remaining of $50,000 at year-end. Bonds for the construction of the County Correctional Facility were refinanced in 2016 and as a result had a balance outstanding of $13,900,000 and the Geothermal Heating and Cooling System Bond for the County Correctional Facility had an outstanding balance at year-end of $300,000. In 2017 the County bonded for the Expansion and Renovation of Maplewood Nursing Home and as of December, 2019 had an ending balance of $27,930,000.

The County's long term bonded debt decreased by debt payments of $3,560,000 during 2019.

The current outstanding debt for Cheshire County is as follows:

Cheshire County, Outstanding Debt
December 31, 2019

	Governmental Activities	Years Remaining
Jail Expansion Study	$ 50,000	2
Jaffrey District Court House	260,000	2
Jail Construction	13,900,000	8
Jail Geothermal System	300,000	5
Maplewood Nursing Home	27,930,000	18
Total Outstanding	$ 42,440,000	

Debt Ratios FY2019

	$42,440,000 Overall Debt	$42,180,000 Net Debt
Per Capita (77,117 – 2010)	$550.33	$546.96
Ratio to Net Assessed Val($7,099,198,670)	0.60%	0.59%
Ratio to Modified Assessed Valuation ($7,129,895,087)	0.60%	0.59%

In January 2020 the County bonded for the purchase of the 33 Winter Street Building that is occupied by the State of New Hampshire Court Systems. The County has entered into a long term lease with the State of New Hampshire which includes lease payments that exceed the principal and interest on the annual debt.

As a result, on January 2, 2020, Moody's assigned a Aa2 rating for the 33 Winter Street new bond issue.

Economic Factors

- The Cheshire County unemployment rate for December 2019 was 2.3%, which compares to the State's rate of 2.64 % (seasonally adjusted), the New England rate of 3.0% and the national rate of 3.5 %.

- Most recent equalized assessed valuations of property used for appropriating Cheshire County's 2019 taxes were $7,553,400,342. This is an increase over the prior year assessed valuations of 3.51% or $256,321,412.

- There were no outstanding tax payments due from any Cheshire County Town as of December 31, 2019. Below is a list of the 2019 Tax Apportionments to the Towns and the City of Keene.

	2019 Apportionment
Alstead	$ 720,055
Chesterfield	1,993,697
Dublin	1,012,122
Fitzwilliam	1,052,367
Gilsum	253,031
Harrisville	774,345
Hinsdale	1,253,997
Jaffrey	2,066,392
Keene	7,200,668
Marlborough	719,220
Marlow	249,799
Nelson	475,832
Richmond	381,691
Rindge	2,469,786
Roxbury	100,513
Stoddard	1,042,153
Sullivan	204,363
Surry	326,431
Swanzey	2,300,781
Troy	492,733
Walpole	1,594,803
Westmoreland	647,835
Winchester	991,604
Total	$28,324,218

Requests for Information

This financial report is designed to provide a general overview of the county's finances for all those with an interest in the governments' finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Sheryl A. Trombly, Finance Director, 12 Court Street, Keene, NH 03431.

EXHIBIT A
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Statement of Net Position
December 31, 2019

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	$ 28,035,349
Investments	261,212
Accounts receivable, net	1,178,168
Due from other governments	935,868
Prepaid expenses	171,933
Current portion of direct financing lease receivable	142,545
Total Current Assets	30,725,075
Noncurrent Assets:	
Direct financing lease receivable	136,305
Notes receivable	750,000
Capital assets:	
Non-depreciable capital assets	25,990,334
Depreciable capital assets, net	33,821,847
Total Noncurrent Assets	60,698,486
Total Assets	91,423,561
DEFERRED OUTFLOWS OF RESOURCES	
Loss on debt refunding	642,782
Deferred outflows of resources related to OPEB liability	152,963
Deferred outflows of resources related to net pension liability	1,826,530
Total Deferred Outflows of Resources	2,622,275
LIABILITIES	
Current Liabilities:	
Accounts payable	3,211,288
Accrued expenses	1,212,951
Retainage payable	1,371,124
Due to other governments	820,979
Advances from grantors	79,166
Unearned revenue	73,392
Current portion of bonds payable	3,530,000
Total Current Liabilities	10,298,900
Noncurrent Liabilities:	
Bonds payable	43,153,676
Compensated absences payable	683,767
OPEB liability	3,016,160
Net pension liability	21,180,279
Total Noncurrent Liabilities	68,033,882
Total Liabilities	78,332,782
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to direct financing lease	18,850
Deferred inflows of resources related to OPEB liability	241,359
Deferred inflows of resources related to net pension liability	2,214,847
Total Deferred Inflows of Resources	2,475,056
NET POSITION	
Net investment in capital assets	24,173,591
Restricted	367,010
Unrestricted (deficit)	(11,302,603)
Total Net Position	$ 13,237,998

See accompanying notes to the basic financial statements

EXHIBIT B
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2019

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Governmental Activities:					
General government	$ 6,335,686	$ 675,956	$ 437,559		$ (5,222,171)
Public safety	9,802,725	2,028,170	304,710		(7,469,845)
Human services	11,528,236	713,875	2,562,498		(8,251,863)
Conservation	63,034				(63,034)
Economic development	745,894		754,495		8,601
Nursing home	17,855,835	9,876,519	4,956,739	$ 405,500	(2,617,077)
Interest and fiscal charges	1,610,545				(1,610,545)
Total governmental activities	$ 47,941,955	$ 13,294,520	$ 9,016,001	$ 405,500	(25,225,934)
General revenues:					
Property taxes					28,324,218
Interest and investment earnings					723,788
Miscellaneous					437,716
Loss on disposal of asset					(264,344)
Total general revenues and loss on disposal of assets					29,221,378
Change in net position					3,995,444
Net Position at beginning of year					9,242,554
Net Position at end of year					$ 13,237,998

See accompanying notes to the basic financial statements

EXHIBIT C
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2019

	General Fund	Maplewood Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 11,574,728	$ 13,978,018	$ 855,926	$ 26,408,672
Investments	45,629		215,583	261,212
Accounts receivable, net	1,178,168			1,178,168
Due from other governments	935,868			935,868
Due from other funds	13,441		3,450	16,891
Prepaid expenses	171,933			171,933
Total Assets	13,919,767	13,978,018	1,074,959	28,972,744
DEFERRED OUTFLOWS OF RESOURCES				
Total Deferred Outflows of Resources	-	-	-	-
Total Assets and Deferred Outflows of Resources	$ 13,919,767	$ 13,978,018	$ 1,074,959	$ 28,972,744
LIABILITIES				
Accounts payable	$ 1,049,129	$ 1,093,466	$ 577,849	$ 2,720,444
Accrued expenses	800,129			800,129
Retainage payable		1,371,124		1,371,124
Due to other governments	820,979			820,979
Advances from grantors	44,630		34,536	79,166
Unearned revenue	73,392			73,392
Due to other funds	6,265		13,441	19,706
Total Liabilities	2,794,524	2,464,590	625,826	5,884,940
DEFERRED INFLOWS OF RESOURCES				
Total Deferred Inflows of Resources	-	-	-	-
FUND BALANCES				
Nonspendable	171,933			171,933
Restricted	74,170	11,513,428	292,840	11,880,438
Committed	472,051			472,051
Assigned	792,277		156,293	948,570
Unassigned	9,614,812			9,614,812
Total Fund Balances	11,125,243	11,513,428	449,133	23,087,804
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 13,919,767	$ 13,978,018	$ 1,074,959	$ 28,972,744

See accompanying notes to the basic financial statements

EXHIBIT C-1

COUNTY OF CHESHIRE, NEW HAMPSHIRE

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position

December 31, 2019

Total Fund Balances - Governmental Funds (Exhibit C)	$ 23,087,804
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	59,812,181
Other long-term assets are not available to pay for current period expenditures and therefore are not reported in the funds. Long-term assets at year end consist of:	
Direct financing lease receivable	278,850
Notes receivable	750,000
Losses on debt refundings are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	642,782
Internal Service Fund is used by the County to charge the costs of health and dental insurance. This balance represents the amount due from the Proprietary Fund at year end.	1,138,648
Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds:	
Deferred outflows of resources related to OPEB liability	152,963
Deferred outflows of resources related to net pension liability	1,826,530
Deferred inflows of resources related to OPEB liability	(241,359)
Deferred inflows of resources related to net pension liability	(2,214,847)
Deferred inflows of resources related to direct financing lease	(18,850)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:	
Bonds payable	(46,683,676)
Accrued interest on long-term obligations	(412,822)
Compensated absences payable	(683,767)
OPEB liability	(3,016,160)
Net pension liability	(21,180,279)
Net Position of Governmental Activities (Exhibit A)	$ 13,237,998

See accompanying notes to the basic financial statements

EXHIBIT D

COUNTY OF CHESHIRE, NEW HAMPSHIRE

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2019

	General Fund	Maplewood Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	$ 28,324,218			$ 28,324,218
Intergovernmental	7,471,177	$ 405,500	$ 1,544,824	9,421,501
Charges for services	13,214,465		80,055	13,294,520
Interest and investment income	252,502	461,593	9,693	723,788
Miscellaneous	539,589		28,129	567,718
Total Revenues	49,801,951	867,093	1,662,701	52,331,745
Expenditures:				
Current operations:				
General government	6,288,740		3,594	6,292,334
Public safety	8,057,282		34,339	8,091,621
Human services	10,632,656		778,547	11,411,203
Conservation	62,857			62,857
Economic development			745,894	745,894
Nursing home	17,355,193			17,355,193
Capital outlay	406,774	20,432,417		20,839,191
Debt service:				
Principal retirement	3,560,000			3,560,000
Interest and fiscal charges	2,172,605			2,172,605
Total Expenditures	48,536,107	20,432,417	1,562,374	70,530,898
Excess revenues over (under) expenditures	1,265,844	(19,565,324)	100,327	(18,199,153)
Other financing sources (uses):				
Transfers in	22,236	429,330		451,566
Transfers out	(429,330)		(22,236)	(451,566)
Total other financing sources (uses)	(407,094)	429,330	(22,236)	-
Net change in fund balances	858,750	(19,135,994)	78,091	(18,199,153)
Fund balances at beginning of year, as restated	10,266,493	30,649,422	371,042	41,286,957
Fund balances at end of year	$ 11,125,243	$ 11,513,428	$ 449,133	$ 23,087,804

See accompanying notes to the basic financial statements

EXHIBIT D-1

COUNTY OF CHESHIRE, NEW HAMPSHIRE

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities

For the Year Ended December 31, 2019

Net Change in Fund Balances - Governmental Funds (Exhibit D)	$ (18,199,153)
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 by which capital outlays exceeded depreciation expense in the current period.	18,759,205
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on the disposal of capital assets reduced by the actual proceeds received from the disposal.	(264,344)
Governmental funds report the effect of bond issuance premiums and losses on debt refundings when the debt is first issued, whereas these amounts are amortized in the statement of activities over the life of the related debt. Amortization recognized in the current year is as follows:	
Amortization of bond issuance premium	693,153
Amortization of loss on debt refunding	(163,743)
Repayment of principal on bonds payable is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	3,560,000
Revenue received from the State of New Hampshire and reported in the governmental funds is reported as a reduction of the direct financing lease receivable in the statement of net position.	(130,000)
The Internal Service Fund is used by the County to charge the costs of health and dental insurance to individual funds. The net cost of the Internal Service Fund is reported in Governmental Activities.	116,211
In the statement of activities, interest is accrued on outstanding bonds payable, whereas in governmental funds, an interest expenditure is reported when due.	32,650
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.	(82,096)
Governmental funds report OPEB and pension contributions as expenditures. However, in the statement of activities, OPEB and pension expense reflects the change in the OPEB liability and net pension liability and related deferred outflows and inflows of resources, and does not require the use of current financial resources. This is the amount by which OPEB and pension expense differed from OPEB and pension contributions in the current period:	
Net changes in OPEB	(50,611)
Net changes in pension	(275,828)
Change in Net Position of Governmental Activities (Exhibit B)	$ 3,995,444

See accompanying notes to the basic financial statements

EXHIBIT E
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Statement of Net Position
Proprietary Funds
December 31, 2019

	Internal Service Fund
ASSETS	
Current Assets:	
Cash and cash equivalents	$ 1,626,677
Due from other funds	2,815
Total Current Assets	1,629,492
DEFERRED OUTFLOWS OF RESOURCES	
Total Deferred Outflows of Resources	-
LIABILITIES	
Current Liabilities:	
Accounts payable	490,844
Total Current Liabilities	490,844
DEFERRED INFLOWS OF RESOURCES	
Total Deferred Inflows of Resources	-
NET POSITION	
Unrestricted	1,138,648
Total Net Position	$ 1,138,648

See accompanying notes to the basic financial statements

EXHIBIT F

COUNTY OF CHESHIRE, NEW HAMPSHIRE

Statement of Revenues, Expenses and Changes in Net Position

Proprietary Funds

For the Year Ended December 31, 2019

	Internal Service Fund
Operating revenues:	
Charges for services	$ 5,510,222
Miscellaneous	106,330
Total operating revenues	5,616,552
Operating expenses:	
Administrative	5,521,594
Total operating expenses	5,521,594
Operating income	94,958
Non-operating revenues:	
Interest revenue	21,253
Net non-operating revenues	21,253
Change in net position	116,211
Total Net Position at beginning of year	1,022,437
Total Net Position at end of year	$ 1,138,648

See accompanying notes to the basic financial statements

EXHIBIT G
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019

	Internal Service Fund
Cash flows from operating activities:	
Cash received for services provided	$ 5,616,552
Cash paid to suppliers	(5,254,365)
Net cash provided by operating activities	362,187
Cash flows from investing activities:	
Investment income	21,253
Net cash provided by investing activities	21,253
Net increase in cash and cash equivalents	383,440
Cash and cash equivalents at beginning of year	1,246,052
Cash and cash equivalents at end of year	$ 1,629,492
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	$ 94,958
Changes in assets and liabilities:	
Accounts payable	267,229
Net cash provided by operating activities	$ 362,187
Cash and cash equivalents at end of year consist of the following:	
Cash and cash equivalents	$ 1,626,677
Due from other funds	2,815
	$ 1,629,492

See accompanying notes to the basic financial statements

EXHIBIT H

COUNTY OF CHESHIRE, NEW HAMPSHIRE

Statement of Fiduciary Net Position

Fiduciary Funds

December 31, 2019

	Custodial Funds
ASSETS	
Cash and cash equivalents	$ 652,941
Accounts receivable	1,168
Total Assets	654,109
LIABILITIES	
Accounts payable	4,711
Due to other governments	592,197
Total Liabilities	596,908
NET POSITION	
Restricted for:	
Individuals	57,201
Total Net Position	$ 57,201

See accompanying notes to the basic financial statements

EXHIBIT I

COUNTY OF CHESHIRE, NEW HAMPSHIRE

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

For the Year Ended December 31, 2019

	Custodial Funds
ADDITIONS:	
Investment earnings:	
Interest income	$ 2,290
Total investment earnings	2,290
Amounts collected for individuals	535,103
Fees collected for other governments	6,120,202
Total Additions	6,657,595
DEDUCTIONS:	
Benefits paid to beneficiaries	565,272
Payments of fees to other governments	6,120,202
Total Deductions	6,685,474
Net decrease in fiduciary net position	(27,879)
Total Net Position at beginning of year, as restated	85,080
Total Net Position at end of year	$ 57,201

See accompanying notes to the basic financial statements

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Cheshire, New Hampshire conform to accounting policies generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

Financial Reporting Entity

The County of Cheshire, New Hampshire (the County) was established in 1769 under the laws of the State of New Hampshire. The County boundaries include twenty-three New Hampshire municipalities located in southwestern New Hampshire. The County operates under the Commissioner/Delegation form of government and provides services as authorized by state statutes.

The financial statements include those of the various departments governed by the Commissioners and other officials with financial responsibility. The County has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board (GASB).

Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

1. Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service fund is eliminated to avoid duplicating revenues and expenses.

The statement of net position presents the financial condition of the governmental activities of the County at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the County.

2. Fund Financial Statements

During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level.

The focus of governmental and proprietary fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The County employs the use of three categories of funds: governmental, proprietary and fiduciary.

1. **Governmental Funds**

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources, and liabilities and deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

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

The *Maplewood Capital Projects Fund* is used to account for all financial transactions in connection with the reconstruction of the Maplewood Nursing Home facilities.

2. **Proprietary Funds**

Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position, and cash flows. Proprietary funds are classified as enterprise or internal service. The County has no enterprise funds. The following is the County's proprietary fund:

The County is self-insured for its health and dental insurance. The activity associated with this self-insurance program is accounted for in the *Internal Service Fund.*

3. **Fiduciary Funds**

Fiduciary fund reporting focuses on net position and changes in net position. The County maintains one type of fiduciary fund: custodial funds. The County's custodial funds are held and administered by the County for the benefit of others; assets are not available to support the County or its programs. The County's custodial funds account for Sheriff's escrow and court-forfeited funds, Registry of Deeds funds, Nursing Home resident funds, and inmate funds.

Measurement Focus

1. **Government-Wide Financial Statements**

The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of the County are included on the Statement of Net Position.

2. **Fund Financial Statements**

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, the proprietary fund type is accounted for on a flow of economic resources measurement focus. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of this fund is included on the statement of net position. The statement of revenues, expenses and changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue and in the presentation of expenses versus expenditures.

1. **Revenues – Exchange and Non-exchange Transactions**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, available means expected to be received within sixty days of year end.

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 11). Revenue from

grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County must provide local resources to be used for a specified purpose; and expenditure requirements in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: property taxes, charges for services and interest on investments.

Miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Grants and entitlements received before the eligibility requirements are met are recorded as advances from grantors.

2. **Expenses/Expenditures**

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

Budgetary Data

The County's budget represents functional appropriations as authorized by the County Delegation. The County Delegation may transfer funds between operating categories as they deem necessary. The County adopts its budget under State regulations, which differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2019, the County applied $1,725,823 of its unassigned fund balance to reduce taxes.

Investments

Investments are stated at their fair value in all funds. Certificates of deposit with a maturity of greater than ninety days from the date of issuance are included in investments.

Accounts Receivable

The County uses the reserve method for accounting for bad debts. It is the County's policy to directly charge off uncollectible receivables when management determines the receivable will not be collected.

Capital Assets

General capital assets result from expenditures in the governmental funds. These assets are reported in the government-wide statement of net position, but are not reported in the governmental fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition value as of the date received. The County maintains a capitalization threshold of $5,000 for its governmental activities, except for its nursing home department. The capitalization threshold for assets of the nursing home is $500. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All reported capital assets except for land and construction in process are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

Description	Years
Land improvements	5-30
Buildings and improvements	5-50
Water system	30
Wastewater system	15-30
Vehicles and equipment	3-25

Loss on Debt Refunding

Debt refundings that result in a difference between the reacquisition price of old debt and the net carrying value of that debt have been reported in the accompanying financial statements as a loss on debt refunding. Losses on debt refundings are amortized as a component of interest expense over the remaining life of the related debt using the effective interest rate method.

Bond Premium

Bond premiums are amortized as a component of interest expense over the life of the related bond using the effective interest rate method. Bonds payable are reported in the accompanying financial statements gross of any applicable unamortized bond premium.

Compensated Absences

Employees earn vacation and sick leave as they provide services. Provision is made in the annual budget for vacation and sick leave. Vacation may be accrued to one and one-half times an employee's annual earned vacation. Payout for unused vacation time is limited to a maximum of 7.5 weeks. Any unused vacation beyond this amount will be forfeited. For governmental fund financial statements, compensated absences are reported as liabilities and expenditures as payments come due each period. The entire compensated absence payable is reported on the government-wide financial statements.

Employees may accumulate sick leave days up to ten days per year, cumulative to a maximum of sixty days. Any unused sick leave days in excess of sixty days are to be paid to the employee at the end of the year at a rate of one-half day for each excess day that has been accrued. No payment for unused sick leave is made upon termination.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources are reported as obligations of the funds. General obligation bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) OPEB Plan and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, NHRS recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for non-registered commingled funds valued at net asset value (NAV) as a practical expedient to estimate fair value.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the NHRS and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Fund Balance Policy

Under GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions,* the County has segregated fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. These components of fund balance are defined as follows:

- Nonspendable Fund Balance: Amounts that are not in a spendable form (such as inventory or prepaid expenses) or are required to be maintained intact.
- Restricted Fund Balance: Amounts that can only be spent for the specific purposes stipulated by external resource providers (such as grantors) or the enabling legislation (federal or state law). Restrictions may be changed or lifted only with the consent of the resource providers or the enabling legislation.
- Committed Fund Balance: Amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision making authority (annual meeting of the County Delegation). Commitments may be changed or lifted only by the governing body taking the same formal action that imposed the constraint originally. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.
- Assigned Fund Balance: Amounts that the County intends to use for a specific purpose. For all governmental funds other than the General Fund, any remaining positive amounts are to be classified as "assigned". The Board of Commissioners expressly delegates this authority to the County Administrator. Items that would fall under this type of fund balance classification would be encumbrances.
- Unassigned Fund Balance: Amounts that are not obligated or specifically designated and are available for any purpose. The residual classification of any General Fund balance is to be reported here. Any deficit fund balance of another fund is also classified as "unassigned".

Spending Prioritizations

In instances when expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted fund balance is considered to have been spent first. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used, committed resources should be reduced first, followed by assigned amounts and then unassigned amounts.

Minimum Level of Unassigned Fund Balance

In accordance with the County's fund balance policy, additional operating flexibility is important given the variable nature of the nursing home operations. Recommended levels represent target ranges provided that the total budget for the County exceeds $43,000,000. The recommended minimum unassigned fund balance in the County's General Fund should equal 11% of the annual total budgeted appropriations. The recommended target balance is to maintain an unassigned fund balance between 11% and 15% of the annual total budgeted appropriations. As a general rule, any unassigned fund balance in excess of 15% of the total budgeted appropriations is unnecessary and may be appropriated by the Commissioners to offset property taxes as part of the budget approval process with the Delegation to set tax rates for the calendar year.

The Board of Commissioners may recommend to the Delegation through a budget amendment to appropriate funds from the unassigned fund balance even if such use decreases the unassigned fund balance below the recommended minimum balance in the event of emergency purposes or to alleviate unanticipated short-term budgetary problems, such as revenue shortfalls.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/ expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in the proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. Operating revenues represent charges to employees and retirees for services. Operating expenses are necessary costs incurred to provide the service that is the primary activity of the proprietary fund. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

NOTE 2—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2019 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	$ 28,035,349
Investments	261,212
Statement of Fiduciary Net Position:	
Cash and cash equivalents	652,941
	$ 28,949,502

Deposits and investments at December 31, 2019 consist of the following:

Cash on hand	$ 2,476
Deposits with financial institutions	28,685,814
Investments	261,212
	$ 28,949,502

The County's investment policy states that any excess funds which are not immediately needed for the purpose of expenditure may only be invested in certificates of deposit, overnight repurchase agreements,

U.S. Government securities – Treasury bills, the New Hampshire Public Deposit Investment Pool and others as approved by the County Commissioners and the County Executive Committee.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

The County's investment policy addresses credit risk by limiting investments to the safest types of securities and diversifying the investment portfolio. The County limits its investments to certificates of deposit, overnight repurchase agreements, U.S. Government securities – Treasury bills, and the New Hampshire Public Deposit Investment Pool (NHPDIP).

As of December 31, 2019, the County's investment in the NHPDIP, a state investment pool, had a fair value balance of $261,212 and was rated AAAm.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County's deposits may not be returned to it. Currently, the County does not have a formal investment policy for assurance against custodial credit risk; however, the County has an agreement with the bank to collateralize all deposits in excess of the FDIC insurance limits.

Of the County's deposits with financial institutions at year end, $28,036,702 was collateralized by securities held by the bank in the bank's name.

Investment in NHPDIP

The County is a voluntary participant in the New Hampshire Public Deposit Investment Pool (NHPDIP), an external investment pool. The NHPDIP is not registered with the United States Securities and Exchange Commission as an investment company. The NHPDIP was created by state law and is administered by a public body of state, local and banking officials. Financial statements for the NHPDIP can be accessed through the NHPDIP's website at www.NHPDIP.com.

The County's exposure to derivatives is indirect through its participation in the NHPDIP. The County's proportional share of these derivatives is not available. The fair value of the position in the investment pool is equal to the value of the pool shares.

NOTE 3—DIRECT FINANCING LEASE RECEIVABLE

The County has entered into a direct financing lease agreement with the State of New Hampshire for a term of 20 years following construction of the Jaffrey District Court building. The semi-annual payments the County will receive are equal to the annual interest and principal payments due on the related bond. The State will occupy the District Court building and incur all direct costs associated with the building for the entire contract period. The County has agreed to sell the District Court building to the State for a purchase price of $1 at the end of the lease term. Future minimum lease payments to be received have been recognized in the governmental activities and are as follows:

Year Ending December 31,	Principal	Interest	Totals
2020	$ 130,000	$ 12,545	$ 142,545
2021	130,000	6,305	136,305
	$ 260,000	$ 18,850	$ 278,850

NOTE 4—NOTES RECEIVABLE

During January 2013, the County sold a parcel of land in exchange for a note receivable in the amount of $750,000. The terms of the note call for the note to accrue no interest for the first seven years from the date of issuance. After the first seven years, interest is accrued on the outstanding balance at the simple interest rate of 1% per annum. Payment on the outstanding principal and interest balance of the note is due at the earlier event of transfer of property to an entity not controlled by the purchaser or January 18, 2038. At December 31, 2019, the balance of $750,000 is deemed collectible in full by management. See Note 18 regarding the sale of the property subsequent to year end.

During 2015, the County was awarded a Community Development Block Grant, the purpose of which was to sub-grant the funds to a subrecipient for the acquisition and construction costs associated with an affordable senior housing development. As part of the grant agreement, the County shall subgrant the funds in exchange for a note receivable in the amount of $472,500. The terms of the note dated January 2016 include a principal balance of $472,500 with 0% annual interest to be repaid in a balloon payment at the end of forty years. Additionally, the note is secured by a mortgage lien on the borrower's property and certain covenants that require 100% of the households residing in the property to be low and moderate-income households. As of December 31, 2019, the County does not intend to collect on this balance and believes that payment in the event of default by the subrecipient is unlikely. Accordingly, the County has recorded an allowance for uncollectible accounts in the governmental activities for the entire $472,500.

NOTE 5—CAPITAL ASSETS

The following is a summary of changes in capital assets in the governmental activities:

	Balance 1/1/2019	Additions	Reductions	Balance 12/31/2019
Capital assets not depreciated:				
Land	$ 1,057,410			$ 1,057,410
Construction in process	5,708,204	$ 19,224,720		24,932,924
Total capital assets not being depreciated	6,765,614	19,224,720	$ -	25,990,334
Other capital assets:				
Land improvements	806,296	28,444	(101,932)	732,808
Buildings and improvements	55,334,734	239,608	(100,261)	55,474,081
Water system	1,545,667			1,545,667
Wastewater system	908,376	1,077		909,453
Vehicles and equipment	6,134,740	1,369,720	(536,551)	6,967,909
Total other capital assets at historical cost	64,729,813	1,638,849	(738,744)	65,629,918

Less accumulated depreciation for:				
Land improvements	(586,323)	(20,836)	101,932	(505,227)
Buildings and improvements	(24,015,421)	(1,653,069)	79,015	(25,589,475)
Water system	(1,192,382)	(34,616)		(1,226,998)
Wastewater system	(561,999)	(35,757)		(597,756)
Vehicles and equipment	(3,821,982)	(360,086)	293,453	(3,888,615)
Total accumulated depreciation	(30,178,107)	(2,104,364)	474,400	(31,808,071)
Total other capital assets, net	34,551,706	(465,515)	(264,344)	33,821,847
Total capital assets, net	$ 41,317,320	$ 18,759,205	$ (264,344)	$ 59,812,181

Depreciation expense was charged to governmental functions as follows:

General government	$ 50,042
Public safety	1,524,067
Human services	112,165
Nursing home	418,090
Total	$ 2,104,364

NOTE 6—INTERFUND BALANCES AND TRANSFERS

The County has combined the cash resources of its governmental, proprietary, and fiduciary funds. For accounting and reporting purposes, that portion of the pooled cash balance is reported in the specific fund as an interfund balance. Interfund balances at December 31, 2019 are as follows:

		General Fund	Due from Nonmajor Governmental Funds	Totals
Due to	General Fund		$ 13,441	$ 13,441
	Nonmajor Governmental Funds	$ 3,450		3,450
	Internal Service Fund	2,815		2,815
		$ 6,265	$ 13,441	$ 19,706

During the year, several interfund transactions occurred between funds. The various transfers were made in accordance with budgetary authorizations. Transfers during the year ended December 31, 2019 are as follows:

		General Fund	Transfer from Nonmajor Governmental Funds	Totals
Transfer to	General Fund		$ 22,236	$ 22,236
	Maplewood Capital Projects Fund	$ 429,330		429,330
		$ 429,330	$ 22,236	$ 451,566

NOTE 7—SHORT-TERM OBLIGATIONS

The County issues tax anticipation notes during the year. These borrowings are to assist in the payment of operating expenses during the year and are guaranteed to be repaid from the tax revenue received in December from the Towns/City within the County.

The changes in short-term debt obligations for the year ended December 31, 2019 are as follows:

Balance - January 1, 2019	$ -
Additions	18,000,000
Premium issued	86,040
Reductions	(18,086,040)
Balance - December 31, 2019	$ -

NOTE 8—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

Changes in long-term obligations in the governmental activities are as follows:

	Balance 1/1/2019, as restated	Additions	Reductions	Balance 12/31/2019	Due Within One Year
Bonds payable	$ 46,000,000		$ (3,560,000)	$ 42,440,000	$ 3,530,000
Unamortized bond premiums	4,936,829		(693,153)	4,243,676	
Total Bonds payable	50,936,829	$ -	(4,253,153)	46,683,676	3,530,000
Compensated absences payable	601,671	99,429	(17,333)	683,767	
Total	$ 51,538,500	$ 99,429	$ (4,270,486)	$ 47,367,443	$ 3,530,000

Payments on the general obligation bonds of the governmental activities are paid out of the General Fund. Amortization of the governmental activities bond premium is recognized as a component of interest expense of the Statement of Activities (Exhibit B). The compensated absences payable will be paid from the governmental fund where the employee's salary is paid.

General Obligation Bonds

Bonds payable at December 31, 2019 are comprised of the following individual issues:

	Original Issue Amount	Interest Rate	Final Maturity Date	Balance at 12/31/2019
2017 Series bond issue	$ 31,040,000	3.0-5.0%	October 2037	$ 27,930,000
2015 Refunding bond issue	17,425,000	3.0-5.0%	October 2027	13,900,000
2001 Series bond issue	2,600,000	3.875-4.85%	October 2021	300,000
2009 Series bond issue	1,300,000	2.0-4.0%	August 2024	260,000
2001 Series bond issue	500,000	3.875-4.85%	October 2021	50,000
	$ 52,865,000			42,440,000
		Add: Unamortized bond premiums		4,243,676
				$ 46,683,676

Debt service requirements to retire general obligation bonds for governmental activities at December 31, 2019 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2020	$ 3,530,000	$ 1,831,283	$ 5,361,283
2021	3,490,000	1,656,342	5,146,342
2022	3,340,000	1,482,700	4,822,700
2023	3,350,000	1,316,200	4,666,200
2024	3,355,000	1,149,200	4,504,200
2025-2029	12,975,000	3,576,350	16,551,350
2030-2034	7,750,000	1,426,000	9,176,000
2035-2037	4,650,000	279,000	4,929,000
	42,440,000	12,717,075	55,157,075
Add: Unamortized bond premiums	4,243,676	-	4,243,676
	$ 46,683,676	$ 12,717,075	$ 59,400,751

NOTE 9—OTHER POST-EMPLOYMENT BENEFITS

Total OPEB Liabilities, Deferred Outflows of Resources, Deferred Inflows of Resources and OPEB Expense

	Deferred Outflows	OPEB Liability	Deferred Inflows	OPEB Expense
Cost-Sharing Multiple Employer Plan	$ 53,312	$ 1,194,296	$ 18,180	$ 26,116
Single Employer Plan	99,651	1,821,864	223,179	164,478
Total	$ 152,963	$ 3,016,160	$ 241,359	$ 190,594

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as a decrease to unrestricted net position in the amount of $88,396.

COST-SHARING MULTIPLE EMPLOYER PLAN

Plan Description

The New Hampshire Retirement System (NHRS) administers a cost-sharing multiple-employer other postemployment benefit plan (OPEB Plan). The OPEB Plan provides a medical insurance subsidy to qualified retired members.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System at 54 Regional Drive, Concord, New Hampshire 03301 or from their website at www.nhrs.org.

The OPEB Plan is divided into four membership types. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees, and Group I State Employees. The OPEB plan is closed to new entrants.

Benefits Provided

Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. Medical subsidy rates established by RSA 100-A:52 II are dependent upon whether retirees are eligible for Medicare. Retirees not eligible for Medicare may receive a maximum medical subsidy of $375.56 for a single person plan and $751.12 for a two-person plan. Retirees eligible for Medicare may receive a maximum medical subsidy of $236.84 for a single person plan and $473.68 for a two-person plan.

Funding Policy

Per RSA-100:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The County's contribution rates for the covered payroll of public safety employees and general employees were 4.10% and 0.30%, respectively, through June 30, 2019, and 3.66% and 0.29%, respectively, thereafter. Contributions to the OPEB plan for the County were $113,350 for the year ended December 31, 2019. Employees are not required to contribute to the OPEB plan.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2019, the County reported a liability of $1,194,296 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by a roll forward of the actuarial valuation from June 30, 2018. The County's proportion of the net OPEB liability was based on actual contributions by the County during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2019, the County's proportion was approximately 0.2724 percent, which was a decrease of 0.0303 percentage points from its proportion measured as of June 30, 2018.

For the year ended December 31, 2019, the County recognized OPEB expense of $26,116. At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience		$ 2,078
Net difference between projected and actual earnings on OPEB plan investments		1,342
Changes in proportion and differences between County contributions and proportionate share of contributions		14,760
County contributions subsequent to the measurement date	$ 53,312	
Totals	$ 53,312	$ 18,180

The County reported $53,312 as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB liability in the measurement period ended June 30, 2020. Other amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

June 30,	
2020	$ (17,728)
2021	(890)
2022	92
2023	346
	$ (18,180)

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50 percent
Wage inflation	3.25 percent
Salary increases	5.60 percent, average, including inflation
Investment rate of return	7.25 percent, net of OPEB plan investment expense, including inflation for determining solvency contributions

Mortality rates were based on the RP-2014 healthy annuitant and employee generational mortality tables for males and females, with credibility adjustments, adjusted for fully generational mortality improvements using scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

The long-term expected rate of return on OPEB Plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return
Domestic equity	30%	4.25-4.50%
International equity	20%	4.50-6.00%
Fixed income	25%	1.12-2.46%
Alternative investments	15%	4.86-7.90%
Real estate	10%	3.00%
Total	100%	

The discount rate used to measure the collective OPEB liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and 100-A:53. Based on this assumption, the OPEB Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the County's proportionate share of the net OPEB liability calculated using the discount rate of 7.25 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net OPEB Liability	$ 1,295,396	$ 1,194,296	$ 1,106,447

SINGLE EMPLOYER PLAN

Plan Description

The County of Cheshire, New Hampshire administers the retiree health care benefits program, a single employer defined benefits plan that is used to provide postemployment benefits other than pensions (OPEB) for all permanent full-time employees. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided

The County provides medical benefits to its eligible retirees and their covered spouses. The benefits are provided through the County's self-funded insurance plan that is administered by Harvard Pilgrim. Employees other than police hired prior to July 1, 2011 are eligible to retire at age 60 regardless of years of creditable service, age 50 with at least 10 years of creditable service, or at any age if they have at least 20 years of creditable service and the sum of their age and years of service is at least 70. Employees other than police hired on or after July 1, 2011 are eligible to retire at age 65 regardless of years of creditable service, or age 60 with at least 30 years of creditable service. Police officers hired prior to July 1, 2011 are eligible to retire at age 45 with at least 20 years of Group II creditable service, or at age 60 regardless of their years of creditable service. Police officers hired on or after July 1, 2011 are eligible to retire at age 52.5 with 25 years of Group II creditable service or at age 60 regardless of years of creditable service. Retirees and their covered spouses are required to pay 100% of the cost of the premium. The valuation does not account for the cost of benefits to retirees or their spouses after age 65. Surviving spouses continue to receive coverage after the death of the eligible retired employee but are required to pay 100% of the premium.

Employees Covered By Benefit Terms

At January 1, 2018, the census collection date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	2
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	262
	264

Total OPEB Liability

The County's total OPEB liability of $1,821,864 was measured as of December 31, 2019, and was determined by an actuarial valuation as of January 1, 2018.

Actuarial Assumptions and Other Inputs for OPEB

The total OPEB liability in the January 1, 2018 valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Salary increases	2.00 percent
Discount rate	4.10 percent
Healthcare cost trend rates	9.50 percent decreasing 0.50% per year to an ultimate rate of 5.00 percent for 2028 and later years.

The discount rate was based on the index provided by the *Bond Buyer 20-Bond General Obligation Index* based on the 20 year AA municipal bond rate as of January 1, 2019.

Mortality rates were based on the SOA RP-2014 Total Dataset Mortality with Scale MP-2017 (Base Year 2006).

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at January 1, 2019	$ 1,661,459
Changes for the year:	
Service cost	119,362
Interest	67,576
Benefit payments	(26,533)
Net changes	160,405
Balance at December 31, 2019	$ 1,821,864

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (3.10%)	Current Discount Rate (4.10%)	1% Increase (5.10%)
Total OPEB Liability	$ 2,005,710	$ 1,821,864	$ 1,637,594

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rate:

	1% Decrease (8.50% decreasing to 4.00%)	Healthcare Cost Trend Rates (9.50% decreasing to 5.00%)	1% Increase (10.50% decreasing to 6.00%)
Total OPEB Liability	$ 1,515,072	$ 1,821,864	$ 2,108,006

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2019, the County recognized OPEB expense of $164,478. At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience		$ 137,824
Changes of assumptions	$ 99,651	85,355
Totals	$ 99,651	$ 223,179

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

December 31,	
2020	$ (22,460)
2021	(22,460)
2022	(22,460)
2023	(22,460)
2024	(22,460)
Thereafter	(11,228)
	$ (123,528)

NOTE 10—DEFINED BENEFIT PENSION PLAN

Plan Description

The County contributes to the New Hampshire Retirement System (NHRS), a public employee retirement system that administers a single cost-sharing multiple-employer defined benefit pension plan. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301 or from their website at www.nhrs.org.

Substantially all full-time state and local employees, public school teachers, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan.

The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II. All assets are held in a single trust and are available to pay retirement benefits to all members.

Benefits Provided

Benefit formulas and eligibility requirements for the pension plan are set by State law (RSA 100-A).

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012 the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

Years of Creditable Service as of January 1, 2012	Minimum Age	Minimum Service	Benefit Multiplier
At least 3 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Funding Policy

Covered police officers are required to contribute 11.55% of their covered salary, whereas general employees are required to contribute 7.0% of their covered salary. The County is required to contribute at an actuarially determined rate. The County's pension contribution rates for covered payroll of police officers and general employees were 25.33% and 11.08%, respectively, through June 30, 2019, and 24.77% and 10.88%, respectively, thereafter. The County contributes 100% of the employer cost for police officers and general employees of the County.

Per RSA-100:A16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on their actuarial funding policy. The County's pension contributions to the NHRS for the year ending December 31, 2019 were $1,852,292.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2019, the County reported a liability of $21,180,279 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation from June 30, 2018. The County's proportion of the net pension liability was based on actual contributions by the County during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2019, the County's proportion was approximately 0.4402 percent, which was a decrease of 0.0039 percentage points from its proportion measured as of June 30, 2018.

For the year ended December 31, 2019, the County recognized pension expense of $2,166,507. At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 117,109	$ 455,436
Changes of assumptions	759,940	
Net difference between projected and actual earnings on pension plan investments		173,012
Changes in proportion and differences between County contributions and proportionate share of contributions	28,525	1,586,399
County contributions subsequent to the measurement date	920,956	
Total	$ 1,826,530	$ 2,214,847

The net amount of deferred outflows of resources and deferred inflows of resources related to pension is reflected as a decrease to unrestricted net position in the amount of $388,317. The County reported $920,956 as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the measurement period ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense in the measurement periods as follows:

June 30,	
2020	$ 100,676
2021	(944,788)
2022	(482,941)
2023	17,780
	$ (1,309,273)

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2018, using the following actuarial assumptions:

Inflation	2.50 percent
Wage inflation	3.25 percent
Salary increases	5.60 percent, average, including inflation
Investment rate of return	7.25 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return
Domestic equity	30%	4.25-4.50%
International equity	20%	4.50-6.00%
Fixed income	25%	1.12-2.46%
Alternative investments	15%	4.86-7.90%
Real estate	10%	3.00%
Total	100%	

Discount Rate

The discount rate used to measure the collective pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer contributions are projected based on the expected payroll of current members only. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the collective pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.25%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
County's proportionate share of the net pension liability	$ 28,361,267	$ 21,180,279	$ 15,245,250

NOTE 11—PROPERTY TAXES

Property taxes levied to support the County are based on the assessed valuation of the prior April 1st for all taxable real property.

Under state statutes, the twenty-three Towns/City that comprise Cheshire County (all independent governmental units) collect County taxes as part of local property tax assessments. As collection agent, the Towns/City are required to pay over to the County its share of property tax assessments. The Towns/City assume financial responsibility for all uncollected property taxes under state statutes.

NOTE 12—RESTRICTED NET POSITION

Net position is restricted for specific purposes as follows:

Donations	$ 293,203
Deeds surcharge funds	72,265
Miscellaneous grant funds	1,542
	$ 367,010

NOTE 13—COMPONENTS OF FUND BALANCE

The County's fund balance components of the governmental funds are comprised as follows:

Fund Balances	General Fund	Maplewood Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:				
Prepaid expenses	$ 171,933			$ 171,933
Restricted for:				
Nursing Home reconstruction project		$ 11,513,428		11,513,428
Donations	74,170		$ 219,033	293,203
Deeds surcharge			72,265	72,265
Miscellaneous grant funds			1,542	1,542
Committed for:				
Capital Reserves	472,051			472,051
Assigned for:				
Jail canteen			155,743	155,743
Sheriff civil processing			550	550
Encumbrances	27,477			27,477
Carryforward appropriations	764,800			764,800
Unassigned	9,614,812			9,614,812
	$ 11,125,243	$ 11,513,428	$ 449,133	$ 23,087,804

NOTE 14—SELF INSURANCE

The County established a Health and Dental Insurance Fund (an Internal Service Fund) to account for and finance its self-insurance program related to employee and retiree health benefits. Under this program, the Health and Dental Insurance Fund provides coverage for up to a maximum of $150,000 annually for each individual plan participant. The County purchases commercial insurance for claims in excess of coverage provided by the fund and for all other risks of loss.

All funds of the County participate in the program and make payments to the Health and Dental Insurance Fund based on estimates of the amounts needed to pay prior and current year claims. The claims liability reported in the fund at year end is based on the requirements of Governmental Accounting Standards

Board Statement No. 10, which requires that a liability for claims be reported if information is available prior to the issuance of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claims liability amount for the past five years are as follows:

Year Ending December 31,	Beginning of Year Liability	Current Year Claims and Changes in Estimates	Claims Paid	End of Year Liability
2015	$ 175,393	$ 3,528,342	$ (3,511,332)	$ 192,403
2016	192,403	3,622,804	(3,669,462)	145,745
2017	145,745	4,702,542	(4,619,625)	228,662
2018	228,662	5,062,686	(5,067,733)	223,615
2019	223,615	5,521,594	(5,254,365)	490,844

NOTE 15—RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2019, the County was a member of and participated in a public entity risk pool (Trust) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust foresees no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2019.

Property and Liability Insurance

The Trust provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the Trust, the County shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self-Insured Retention Fund from which is paid up to $200,000 for each and every covered property, crime and/or liability loss that exceeds $1,000, up to an aggregate of $1,200,000. Each property loss is subject to a $1,000 deductible. All losses over the aggregate are covered by insurance policies.

Worker's Compensation

The Trust provides statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to $2,000,000. The program includes a Loss Fund from which is paid up to $500,000 for each and every covered claim.

NOTE 16—COMMITMENTS AND CONTINGENCIES

Litigation

There may be various claims and suits pending against the County, which arise in the normal course of the County's activities. In the opinion of management, any potential claims against the County which are not covered by insurance are immaterial and would not affect the financial position of the County.

Other Contingencies

The County participates in the federally assisted Medicaid program at the County Nursing Home. This program is subject to financial and compliance audits by the grantors or their representatives. The amount, if any, of expenditures which may be disallowed by the granting agency cannot be determined at this time; although the County expects such amounts, if any, to be immaterial.

Federal Grants

The County participates in a number of federally assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The amounts, if any, of expenditures which may be disallowed by the granting agency cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

NOTE 17—RESTATEMENT OF EQUITY

During the year ended December 31, 2019, the County adopted and implemented Governmental Accounting Standards Board (GASB) Statement No. 84 – *Fiduciary Activities*. Amounts currently held by the County for the benefit of others is reported as restricted at year end. The impact on net position of the Fiduciary Funds as of January 1, 2019 is as follows:

	Fiduciary Funds
Net Position - January 1, 2019 (as previously reported)	$ -
Amount of restatement due to:	
Implementation of GASB 84	85,080
Net Position - January 1, 2019, as restated	$ 85,080

Additionally, it was determined that liabilities of the General Fund, as previously reported, was overstated. It was noted that a portion of the accrued expenses liability included a long-term portion, which was removed for proper reporting under the modified accrual basis of accounting. The impact on fund balance of the General Fund as of January 1, 2019 is as follows:

	General Fund
Fund balance - January 1, 2019 (as previously reported)	$ 9,664,822
Amount of restatement due to:	
Overstatement of accrued expenses	601,671
Fund balance - January 1, 2019, as restated	$ 10,266,493

Note that the impact of this change was classification only for the governmental activities. The liability was previously reported as accrued expenses, a current liability, and is now reported as a noncurrent liability, compensated absences payable.

NOTE 18— SUBSEQUENT EVENTS

Subsequent to year end, the County issued general obligation bonds in the amount of $6,415,000. The bonds are dated January 23, 2020, have stated interest rates between 2.00% and 4.00%, include a net bond premium of $457,690, and mature in the year 2040. The bonds were issued for the purpose of financing the costs of the acquisition of the building occupied by the State Court. In February 2020, the County purchased the Keene Courthouse, located at 33 Winter Street, Keene, NH. The purchase price was $6,750,000 and also included the settlement of the $750,000 note receivable included on the financial statements as of December 31, 2019. In conjunction with this transaction, the County entered into a new lease agreement with the State of New Hampshire for the rental of the building. The County has a new long-term lease agreement with the State for monthly rent payable to the County through November 2028, with options to extend.

NOTE 19— IMPLEMENTATION OF FUTURE ACCOUNTING STANDARDS

The Governmental Accounting Standards Board (GASB) has issued Statement No. 87, *Leases,* which the County is required to implement in the year ending December 31, 2020. Management believes that this pronouncement will have an impact on the County's government-wide financial statements. The County will be required to recognize certain lease assets and liabilities for leases that previously were classified as operating leases and recognize as inflows of resources or outflows of resources based on the payment provisions of the contract. The County as a lessee is required to recognize a lease liability and an intangible right-to-use lease asset.

SCHEDULE I

COUNTY OF CHESHIRE, NEW HAMPSHIRE

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Budgetary Basis) - General Fund

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	$ 28,324,218	$ 28,324,218	$ 28,324,218	$ -
Intergovernmental	6,125,927	8,096,206	7,471,177	(625,029)
Charges for services	13,710,365	13,069,409	13,214,465	145,056
Interest income	120,000	120,000	237,069	117,069
Miscellaneous	476,062	476,062	519,998	43,936
Total Revenues	48,756,572	50,085,895	49,766,927	(318,968)
Expenditures:				
Current:				
General government	6,072,585	6,072,585	6,288,798	(216,213)
Public safety	8,573,708	8,573,708	8,059,282	514,426
Human services	11,320,069	11,615,911	10,632,656	983,255
Conservation	63,254	63,254	62,857	397
Nursing home	18,290,885	18,327,450	17,325,618	1,001,832
Capital outlay	1,012,106	649,221	406,774	242,447
Debt service:				
Principal retirement	3,560,000	3,560,000	3,560,000	-
Interest and fiscal charges	2,242,395	2,242,395	2,172,605	69,790
Total Expenditures	51,135,002	51,104,524	48,508,590	2,595,934
Excess revenues over (under) expenditures	(2,378,430)	(1,018,629)	1,258,337	2,276,966
Other financing sources (uses):				
Transfers in	378,700	378,700	337,426	(41,274)
Transfers out	(200,000)	(295,000)	(524,330)	(229,330)
Total other financing sources (uses)	178,700	83,700	(186,904)	(270,604)
Net change in fund balance	(2,199,730)	(934,929)	1,071,433	2,006,362
Fund balance at beginning of year - Budgetary Basis	9,480,112	9,480,112	9,480,112	-
Fund balance at end of year - Budgetary Basis	$ 7,280,382	$ 8,545,183	$ 10,551,545	$ 2,006,362

See accompanying notes to the required supplementary information

SCHEDULE 2

COUNTY OF CHESHIRE, NEW HAMPSHIRE

Schedule of Changes in the County's Proportionate Share of the Net OPEB Liability

For the Year Ended December 31, 2019

	Cost-Sharing Multiple Employer Plan Information Only				
Measurement Period Ended	County's Proportion of the Net OPEB Liability	County's Proportionate Share of the Net OPEB Liability	County's Covered Payroll	County's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
June 30, 2019	0.27241462%	$ 1,194,296	$ 14,146,452	8.44%	7.75%
June 30, 2018	0.30274245%	$ 1,386,093	$ 13,807,662	10.04%	7.53%
June 30, 2017	0.22908185%	$ 1,047,440	$ 13,971,937	7.50%	7.91%
June 30, 2016	0.25690930%	$ 1,243,711	$ 13,076,762	9.51%	5.21%

See accompanying notes to the required supplementary information

SCHEDULE 3

COUNTY OF CHESHIRE, NEW HAMPSHIRE

Schedule of County OPEB Contributions

For the Year Ended December 31, 2019

	Cost-Sharing Multiple Employer Plan Information Only				
Year Ended	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	County's Covered Payroll	Contributions as a Percentage of Covered Payroll
December 31, 2019	$ 113,350	$ (113,350)	$ -	$ 14,333,058	0.79%
December 31, 2018	$ 130,727	$ (130,727)	$ -	$ 14,021,972	0.93%
December 31, 2017	$ 132,899	$ (132,899)	$ -	$ 13,673,027	0.97%
December 31, 2016	$ 136,622	$ (136,622)	$ -	$ 13,250,079	1.03%

See accompanying notes to the required supplementary information

SCHEDULE 4

COUNTY OF CHESHIRE, NEW HAMPSHIRE

Schedule of Changes in the County's Total OPEB Liability and Related Ratios

For the Year Ended December 31, 2019

Single Employer Plan Information Only	2019	2018
Total OPEB Liability:		
Service cost	$ 119,362	$ 127,528
Interest	67,576	55,307
Changes of assumptions or other inputs	-	(116,393)
Benefit payments	(26,533)	(25,488)
Net change in total OPEB liability	160,405	40,954
Total OPEB liability - beginning	1,661,459	1,620,505
Total OPEB liability - ending	$ 1,821,864	$ 1,661,459
Covered employee payroll	$ 11,883,534	$ 11,650,524
Total OPEB liability as a percentage of covered employee payroll	15.33%	14.26%
Significant Actuarial Assumptions		
Discount rate	4.10%	3.44%
Health cost trend rates:		
Initial	9.5% - 2019	2.21% - 2018
Ultimate	5.0% - 2028	5.0% - 2028
Mortality data set	SOA RP-2014	SOA RP-2014
Mortality improvement scale	MP-2017	MP-2017

See accompanying notes to the required supplementary information

SCHEDULE 5

COUNTY OF CHESHIRE, NEW HAMPSHIRE

Schedule of Changes in the County's Proportionate Share of the Net Pension Liability

For the Year Ended December 31, 2019

Measurement Period Ended	County's Proportion of the Net Pension Liability	County's Proportionate Share of the Net Pension Liability	County's Covered Payroll	County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2019	0.44018702%	$ 21,180,279	$ 14,146,452	149.72%	65.59%
June 30, 2018	0.44406881%	$ 21,382,812	$ 13,807,662	154.86%	64.73%
June 30, 2017	0.49770168%	$ 24,476,933	$ 13,971,937	175.19%	62.66%
June 30, 2016	0.49712847%	$ 26,435,280	$ 13,076,762	202.15%	58.30%
June 30, 2015	0.50078953%	$ 19,838,913	$ 12,812,858	154.84%	65.47%
June 30, 2014	0.49480395%	$ 18,572,891	$ 12,278,583	151.26%	66.32%
June 30, 2013	0.48048526%	$ 20,679,050	$ 11,655,631	177.42%	59.81%

See accompanying notes to the required supplementary

SCHEDULE 6
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Schedule of County Pension Contributions
For the Year Ended December 31, 2019

Year Ended	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	County's Covered Payroll	Contributions as a Percentage of Covered Payroll
December 31, 2019	$ 1,852,292	$ (1,852,292)	$ -	$ 14,333,058	12.92%
December 31, 2018	$ 1,886,114	$ (1,886,114)	$ -	$ 14,021,972	13.45%
December 31, 2017	$ 1,822,410	$ (1,822,410)	$ -	$ 13,673,027	13.33%
December 31, 2016	$ 1,755,339	$ (1,755,339)	$ -	$ 13,250,079	13.25%
December 31, 2015	$ 1,799,614	$ (1,799,614)	$ -	$ 13,385,305	13.44%
December 31, 2014	$ 1,651,749	$ (1,651,749)	$ -	$ 12,607,567	13.10%
December 31, 2013	$ 1,397,108	$ (1,397,108)	$ -	$ 11,944,974	11.70%

See accompanying notes to the required supplementary information

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended December 31, 2019

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

General Fund

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (Budgetary Basis) – General Fund (Schedule I) are reported on the basis budgeted by the County. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). General Fund budgetary revenues and other financing sources and expenditures and other financing uses were adjusted for encumbrances, non-budgetary revenues and expenditures, and budgetary transfers as follows:

	Revenues and Other Financing Sources	Expenditures and Other Financing Uses
Per Exhibit D	$ 49,824,187	$ 48,965,437
Encumbrances, December 31, 2019		27,477
Encumbrances, December 31, 2018		(36,750)
Non-budgetary revenues and expenditures	(35,024)	(18,244)
Budgetary transfers	315,190	95,000
Per Schedule I	$ 50,104,353	$ 49,032,920

NOTE 2—BUDGETARY FUND BALANCE

The components of the budgetary fund balance for the General Fund at December 31, 2019 are as follows:

Nonspendable:	
Prepaid expenses	$ 171,933
Assigned for:	
Carryforward appropriations	764,800
Unassigned	9,614,812
	$ 10,551,545

NOTE 3—SCHEDULE OF CHANGES IN THE COUNTY'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY AND SCHEDULE OF COUNTY OPEB CONTRIBUTIONS

In accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the County is required to disclose historical information for each of the prior ten years within a schedule of changes in the County's proportionate share of the net OPEB liability and schedule of County OPEB contributions. The County implemented the provisions of GASB Statement No. 75 during the year ended December 31, 2018. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as additional information becomes available.

NOTE 4—SCHEDULE OF CHANGES IN THE COUNTY'S TOTAL OPEB LIABILITY AND RELATED RATIOS

In accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the County is required to disclose historical information for each of the prior ten years within a schedule of changes in the County's total OPEB liability and related ratios. The County implemented the provisions of GASB Statement No. 75 during the year ended December 31, 2018. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as additional information becomes available.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

NOTE 5—SCHEDULE OF CHANGES IN THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND SCHEDULE OF COUNTY PENSION CONTRIBUTIONS

In accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, the County is required to disclose historical information for each of the prior ten years within a schedule of changes in the County's proportionate share of the net pension liability and schedule of County pension contributions. The County implemented the provisions of GASB Statement No. 68 during the year ended December 31, 2015. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as the information becomes available.

Changes in Actuarial Assumptions

For the June 30, 2015 actuarial valuation, the New Hampshire Retirement System reduced its assumption for the investment rate of return from 7.75% to 7.25%, decreased the price inflation from 3.0% to 2.5%, decreased the wage inflation from 3.75% to 3.25%, and decreased the salary increases from 5.8% to 5.6%. Additionally, the mortality table was changed from the RP-2000 projected to 2020 with Scale AA to the RP-2014 employee generational mortality table for males and females, adjusted for mortality improvements using Scale MP-2015.

SCHEDULE I

COUNTY OF CHESHIRE, NEW HAMPSHIRE

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2019

Federal Granting Agency/Recipient State Agency/Grant Program/State Grant Number	Federal Catalogue Number	Expenditures	Expenditures to Subrecipients
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Pass Through Payments from Community Development Finance Authority			
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228		
#19-403-CDHS		$ 497,164	
#19-403-CDED		285,162	
#19-403-CDMC1-3		190,997	
#18-403-CDHS		290,257	
#18-403-CDMC		278,336	
		1,541,916	$ 1,452,305
Total Department of Housing and Urban Development		1,541,916	1,452,305
DEPARTMENT OF JUSTICE			
Pass Through Payments from the New Hampshire Department of Justice			
Crime Victim Assistance	16.575		
#2017-VA-GX-0044		54,991	-
Violence Against Women Formula Grants	16.588		
#2018-WF-AX-0017		12,000	
#2017-WF-AX-0007		18,000	
		30,000	-
Received Directly From U.S. Treasury Department			
Bulletproof Vest Partnership Program	16.607		
#2019BUBX19098668		660	
#2018BUBX18095019		951	
#2017BUBX17087820		979	
		2,590	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738		
#2019-DJ-BX-0091		3,728	
#2018-DJ-BX-0057		11,766	
		15,494	8,761
Equitable Sharing Program	16.922	1,885	-
Total Department of Justice		104,960	8,761

See notes to schedule of expenditures of federal awards

SCHEDULE I
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2019

Federal Granting Agency/Recipient State Agency/Grant Program/State Grant Number	Federal Catalogue Number	Expenditures	Expenditures to Subrecipients
DEPARTMENT OF TRANSPORTATION			
Pass Through Payments from the New Hampshire Department of Transportation			
Transit Services Programs Cluster:			
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513		
#NH-65-0001		72,202	
#NH-65-X006		47,377	
Total Transit Services Programs Cluster		119,579	113,885
Highway Safety Cluster:			
State and Community Highway Safety	20.600		
#19-222		1,244	
Total Highway Safety Cluster		1,244	-
Total Department of Transportation		120,823	113,885
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Pass Through Payments from the Town of New Ipswich, New Hampshire			
Medical Reserve Corps Small Grant Program	93.008		
#1MRCSG101005-01		479	-
Pass Through Payments from the National Association of County and City Health Officials			
Medical Reserve Corps Small Grant Program	93.008		
#MRC 16-1587		88	
#MRC JSI 14-1587		457	
		1,024	931
Pass Through Payments from the New Hampshire Department of Health and Human Services			
Public Health Emergency Preparedness	93.069		
#U90TP922018		25,421	
#U90TP000535		11,801	
		37,222	34,349
Environmental Public Health and Emergency Response	93.070		
#UE1EH001332		30,018	27,289
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074		
#U90TP000535		11,801	11,239

See notes to schedule of expenditures of federal awards

SCHEDULE I
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2019

Federal Granting Agency/Recipient State Agency/Grant Program/State Grant Number	Federal Catalogue Number	Expenditures	Expenditures to Subrecipients
DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)			
Received Directly From U.S. Treasury Department			
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) #1H79SM063408	93.104	1,112,774	-
Pass Through Payments from the New Hampshire Department of Health and Human Services			
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children #NUE2EH01408	93.197	3,000	2,727
Substance Abuse and Mental Health Services Projects of Regional and National Significance #SP020796	93.243	17,480	16,648
Preventive Health and Health Services Block Grant #B01OT009037	93.758	18,507	17,625
National Bioterrorism Hospital Preparedness Program #U3REP190580	93.889	3,601	3,274
Pass Through Payments from Cheshire Medical Center			
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement #D06RH310570102	93.912	10,580	-
Received Directly From U.S. Treasury Department			
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement #G25RH32929	93.912	59,013	
		69,593	13,339
Pass Through Payments from the New Hampshire Bureau of Drug and Alcohol Services			
Block Grants for Prevention and Treatment of Substance Abuse #T1010035	93.959	123,250	117,381
Preventive Health and Health Services Block Grant #B01OT009205	93.991	6,574	6,261
Total Department of Health and Human Services		1,434,844	251,063

See notes to schedule of expenditures of federal awards

SCHEDULE I
COUNTY OF CHESHIRE, NEW HAMPSHIRE
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2019

Federal Granting Agency/Recipient State Agency/Grant Program/State Grant Number	Federal Catalogue Number	Expenditures	Expenditures to Subrecipients
DEPARTMENT OF HOMELAND SECURITY			
Pass Through Payments from the New Hampshire Department of Safety			
Emergency Management Performance Grants	97.042		
#EMB-2017-EP-00005-S0		50,000	-
Homeland Security Grant Program	97.067		
#EMW-2018-SS-00055		13,113	-
Total Department of Homeland Security		63,113	-
Total Expenditures of Federal Awards		$ 3,265,656	$ 1,826,014

See notes to schedule of expenditures of federal awards

COUNTY OF CHESHIRE, NEW HAMPSHIRE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2019

NOTE 1—BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the County of Cheshire, New Hampshire (the County) under programs of the federal government for the year ended December 31, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County of Cheshire, New Hampshire, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County of Cheshire, New Hampshire.

NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 of the County's basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3—INDIRECT COST RATE

The County has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4—RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The recognition of expenditures of federal awards has been reported in the County's basic financial statements as intergovernmental revenues in the governmental funds as follows:

General Fund	$ 1,670,832
Maplewood Capital Projects Fund	50,000
Nonmajor Governmental Funds	1,544,824
	$ 3,265,656

VACHON CLUKAY
& COMPANY PC

CERTIFIED PUBLIC ACCOUNTANTS
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(603) 622-7070 • Fax: (603) 622-1452 • www.vachonclukay.com

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

To the Board of Commissioners
County of Cheshire, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Cheshire, New Hampshire, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County of Cheshire, New Hampshire's basic financial statements, and have issued our report thereon dated April 28, 2020.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Vachon Clukay & Company PC

Manchester, New Hampshire
April 28, 2020

VACHON CLUKAY
& COMPANY PC

CERTIFIED PUBLIC ACCOUNTANTS
608 Chestnut Street • Manchester, New Hampshire 03104
(603) 622-7070 • Fax: (603) 622-1452 • www.vachonclukay.com

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditor's Report

To the Board of Commissioners
County of Cheshire, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited the County of Cheshire, New Hampshire's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the County of Cheshire, New Hampshire's major federal program for the year ended December 31, 2019. The County of Cheshire, New Hampshire's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the County of Cheshire, New Hampshire's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County of Cheshire, New Hampshire's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on the Major Federal Program

In our opinion, the County of Cheshire, New Hampshire complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2019.

Report on Internal Control Over Compliance

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

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

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

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

Vachon Clukay & Company PC

Manchester, New Hampshire
April 28, 2020

County of Cheshire, New Hampshire
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2019

Section I—Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	*Unmodified- all reporting units*		
Internal control over financial reporting:			
Material weakness(es) identified?	____yes	__X__	no
Significant deficiency(ies) identified	____yes	__X__	none reported
Noncompliance material to financial statements noted?	____yes	__X__	no

Federal Awards

Internal control over major federal programs:			
Material weakness(es) identified?	____yes	__X__	no
Significant deficiency(ies) identified	____yes	__X__	none reported
Type of auditor's report issued on compliance for major federal programs:	*Unmodified*		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	____yes	__X__	no

Identification of major federal programs:

CFDA Number(s)	Name of Federal Program or Cluster
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)

Dollar threshold used to distinguish between Type A and Type B program: $ 750,000

Auditee qualified as low-risk auditee? __X__ yes _____ no

Section II—Financial Statement Findings

There were no findings relating to the financial statements required to be reported by GAGAS.

Section III—Federal Award Findings and Questioned Costs

There were no findings and questioned costs required to be reported under 2 CFR 200.516(a).

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 St. Concord, NH 03301	
1.3. Subrecipient Name Franklin Police Department		1.4. Subrecipient Address 316 Central St. Franklin, NH 03235	
1.5 Subrecipient Phone # 603-934-2535	1.6. Account Number 5017-072-500574	1.7. Completion Date 3/31/2022	1.8. Grant Limitation $ 30,000
1.9. Grant Officer for State Agency Kathleen B. Carr		1.10. State Agency Telephone Number 603-271-1234	
"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 J Milner		1.12. Name & Title of Subrecipient Signor 1 JODIE MILNER, CITY MANAGER	
Subrecipient Signature 2 *If Applicable* David B Goodnow		Name & Title of Subrecipient Signor 2 *If Applicable* David B. Goodnow, Police Chief	
1.13. Acknowledgment: State of New Hampshire, County of Merrimack on 10/29/2020 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) Official Seal Audrey Lanzillo Notary Public New Hampshire My Commission Expires June 21, 2022		Name & Title of Notary Public or Justice of the Peace Audrey Lanzillo 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: Takhmina Rakhmatova Assistant Attorney General, On: 12/28/2020			
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").

Subrecipient Initial(s): DBG

Date: 10/29/2020

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

Subrecipient Initial(s): [signature]

Date: 10/29/2020

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 intend 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): [signature]

Date: 10/29/2020

EXHIBIT A

-SCOPE OF SERVICES-

1. The Franklin 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 domestic and sexual violence, stalking and dating violence in compliance with the terms, conditions, specifications, and scope of work as outlined in the Subrecipient's application under Services, Training, Officers, Prosecutors for the Violence Against Women Act Formula Grant Program state solicitation.

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
   603-271-8091 or Travis.Teeboom@doj.nh.gov

Initial
Date 10/29/2020

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 the P-37.

   3a. The Subrecipient shall be awarded an amount not to exceed $30,000 of the total Grant Limitation upon Governor and Executive Council approval to 12/31/2021, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

   i. With sufficient reason, the Subrecipient may apply for an extension of the grant period for up to three months. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.
   ii. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Executive Council approval, nor after 12/31/2021, or 3/31/2022 if extension is granted.

Initial
Date 10/29/2020

EXHIBIT C

SPECIAL PROVISIONS

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

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EXHIBIT C

Violence Against Women Act
SPECIAL CONDITIONS
Grant # 2020-WF-AX-0021

1. **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 assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance also is a material requirement of this award.

By accepting this award on behalf of the subrecipient, the authorized subrecipient official accepts all material requirements of the award, and specifically adopts, as if personally executed by the authorized recipient official, all assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance.

Failure to comply with any one or more of these award requirements, whether a condition set out in full below, a condition incorporated by reference below, or an assurance or certification related to conduct during the award period may result in the Office on Violence Against Women ("OVW") or the NH Dept. of Justice ("NHDOJ") taking appropriate action with respect to the subrecipient and the award. Among other things, OVW or NHDOJ may withhold award funds, disallow costs, or suspend or terminate the award. DOJ, including OVW and NHDOJ, 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 34 U.S.C. 10271-10273), 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.

2. **Applicability of Part 200 Uniform Requirements and DOJ Grants Financial Guide**

The subrecipient agrees to comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by the Department of Justice (DOJ) in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements"), and the current edition of the DOJ Grants Financial Guide as posted on the OVW website, including any updated

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version that may be posted during the period of performance. The recipient also agrees that all financial records pertinent to this award, including the general accounting ledger and all supporting documents, are subject to agency review throughout the life of the award, during the close-out process, and for three years after submission of the final Federal Financial Report (SF-425) or as long as the records are retained, whichever is longer, pursuant to 2 C.F.R. 200.333, 200.336.

3. **Requirement to report potentially duplicative funding**

If the subrecipient currently has other active awards of federal funds, or if the subrecipient receives any other award of federal funds during the period of performance for this award, the subrecipient promptly must determine whether funds from any of those other federal awards have been, are being, or are to be used (in whole or in part) for one or more of the identical cost items for which funds are provided under this award. If so, the subrecipient must promptly notify the NHDOJ Grants Management Unit in writing of the potential duplication, and, if so requested by the NHDOJ , must seek a budget modification or change-of-project-scope to eliminate any inappropriate duplication of funding.

4. **Requirements related to System for Award Management and unique entity identifiers**

The subrecipient must comply with applicable requirements regarding the System for Award Management (SAM), currently accessible at https://www.sam.gov. This includes applicable requirements regarding registration with SAM, as well as maintaining current information in SAM.

The subrecipient also must comply with applicable restrictions on subawards ("subgrants") to first-tier subrecipients (first-tier "subgrantees"), including restrictions on subawards to entities that do not acquire and provide the unique entity identifier required for SAM registration.

The details of the recipient's obligations related to SAM and to unique entity identifiers are posted on the OVW website at https://www.justice.gov/ovw/award-conditions (Award Condition: Requirements related to System for Award Management (SAM) and unique entity identifiers), and are incorporated by reference here.

5. **Employment eligibility verification for hiring under the award**

The subrecipient must ensure that, as part of the hiring process for any position within the United States that is or will be funded (in whole or in part) with award funds, the recipient (or any subrecipient at any tier) properly verifies the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. § 1324a(a)(1) and (2). The details of the recipient's obligations under this condition are posted on the OVW website at

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https://www.justice.gov/ovw/award-conditions (Award Condition: Employment eligibility verification for hiring under award), and are incorporated by reference here.

6. **Requirement to report actual or imminent breach of personally identifiable information (PII)**

The recipient (and any subrecipient at any tier) must have written procedures in place to respond in the event of an actual or imminent breach (as defined in OMB M-17-12) if it (or a subrecipient)-- 1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of personally identifiable information (PII) (as defined in 2 C.F.R. 200.79) within the scope of an OVW grant-funded program or activity, or 2) uses or operates a Federal information system (as defined in OMB Circular A-130). The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to an OVW Program Manager no later than 24 hours after an occurrence of an actual breach, or the detection of an imminent breach.

In the event of an actual, or imminent, breach of Personally Identifiable Information of a U.S Department of Justice funded program or activity by a subrecipient, the subrecipient must have a procedure in place that indicates that the Grants Management Unit will be notified of the breach by the end of the business day (4:00 p.m EST) that the breach was reported. An e-mail will be sent to Grants@doj.nh.gov, which e-mails every staff member in the Grants Management Unit, notifying the Unit of the breach. The GMU Administrator, or designee, will respond to the subrecipient's e-mail notifying receipt of the notification by the end of the business day that it was received. If the subrecipient does not receive a confirmation e-mail from the GMU the subrecipient shall call the NH Department of Justice main number, (603)271-3658, and request to speak to the GMU and report the breach.

Subrecipients must have written procedures that document the process of notifying the GMU in the event of a PII breach. Written procedures will be verified during onsite monitoring's conducted by the GMU.

7. **Unreasonable restrictions on competition under the award; association with federal government.**

No recipient (or subrecipient, at any tier) may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by DOJ. The details of the recipient's obligations under this condition are posted on the OVW website at https://www.justice.gov/ovw/award-conditions (Award Condition: Unreasonable restrictions on competition under the award; association with federal government), and are incorporated by reference here.

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8. **Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OVW 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 subrecipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award Condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OVW authority to terminate award)), and are incorporated by reference here.

9. **Determinations of suitability to interact with participating minors**

This condition applies to this award if it is indicated in the application for the award (as approved by DOJ) (or in the application for any subaward at any tier), the DOJ funding announcement (solicitation), or an associated federal statute that a purpose of some or all of the activities to be carried out under the award (whether by the recipient or a subrecipient at any tier) is to benefit a set of individuals under 18 years of age.

The recipient, and any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status. The details of this requirement are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

10. **Compliance with applicable rules regarding approval, planning, and reporting of conferences, meetings, trainings, and other events**

The recipient, and any subrecipient ("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.

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Information on the pertinent DOJ definition of conferences and the rules applicable to this award appears on the OVW website at https://www.justice.gov/ovw/conference-planning.

11. OVW Training Guiding Principles

The recipient understands and agrees that any training or training materials developed or delivered with funding provided under this award must adhere to the OVW Training Guiding Principles for Grantees and Subgrantees, available at https://www.justice.gov/ovw/resources-and-faqs-grantees#Discretionary.

12. Effect of failure to address audit issues

The subrecipient understands and agrees that the NHDOJ (and OJP or OVW, as appropriate) may withhold award funds, or may impose other related requirements, if (as determined by the NHDOJ) the subrecipient does not satisfactorily and promptly address outstanding issues from audits required by the Part 200 Uniform Requirements (or by the terms of this award), or other outstanding issues that arise in connection with audits, investigations, or reviews of DOJ awards.

13. Potential imposition of additional requirements

The subrecipient agrees to comply with any additional requirements that may be imposed by the NHDOJ (and OJP or OVW, as appropriate) during the period of performance for this award, if the subrecipient is designated as "high- risk" for purposes of the DOJ high-risk grantee list.

14. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 42

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 42, specifically including any applicable requirements in Subpart E of 28 C.F.R. Part 42 that relate to an equal employment opportunity program.

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15. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 38

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 38, specifically including any applicable requirements regarding written notice to program beneficiaries and prospective program beneficiaries.

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 recipient and subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations.

16. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 54

The recipient, and any subrecipient ("subgrantee") 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."

17. Restrictions on "lobbying" and policy development

In general, as a matter of federal law, federal funds may not be used by the recipient, or any subrecipient ("subgrantee") at any tier, either directly or indirectly, in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government, in order to avoid violation of 18 U.S.C. § 1913. The recipient, or any subrecipient ("subgrantee") may, however, use federal funds to collaborate with and provide information to federal, state, local, tribal and territorial public officials and agencies to develop and implement policies and develop and promote state, local, or tribal legislation or model codes designed to reduce or eliminate domestic violence, dating violence, sexual assault, and stalking (as those terms are defined in 34 U.S.C. § 12291(a)) when such collaboration and provision of information is consistent with the activities otherwise authorized under this grant program.

Another federal law generally prohibits federal funds awarded by OVW from being used by the recipient, or any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them) with respect to the awarding of a federal grant or cooperative agreement, subgrant, contract, subcontract, or loan, or with respect to actions such as renewing, extending, or modifying any such award. See 31

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U.S.C. § 1352. Certain exceptions to this law apply, including an exception that applies to Indian tribes and tribal organizations.

Should any question arise as to whether a particular use of federal funds by a recipient (or subrecipient) would or might fall within the scope of these prohibitions, the subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

18. **Compliance with general appropriations-law restrictions on the use of federal funds for this fiscal year**

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions, for each fiscal year, are set out at https://www.justice.gov/ovw/award-conditions (Award Condition: General appropriations-law restrictions on use of federal award funds), 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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

19. **Reporting Potential Fraud, Waste, and Abuse, and Similar Misconduct**

The recipient and any subrecipients ("subgrantees") must promptly refer to the DOJ Office of the Inspector General (OIG) any credible evidence that a principal, employee, agent, subrecipient, contractor, subcontractor, or other person has, in connection with funds under this award -- (1) submitted a claim that violates 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.

Potential fraud, waste, abuse, or misconduct involving or relating to funds under this award should be reported to the OIG by-- (1) online submission accessible via the OIG webpage at https://oig.justice.gov/hotline/contact-grants.htm (select "Submit Report Online"); (2) mail directed to: U.S. Department of Justice, Office of the Inspector General, Investigations Division, ATTN: Grantee Reporting, 950 Pennsylvania Ave., NW, Washington, DC 20530; (3) by facsimile directed to the DOJ OIG Fraud Detection Office (Attn: Grantee Reporting) at (202) 616-9881 (fax).

Additional information is available from the DOJ OIG website at http://www.usdoj.gov/oig.

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20. Restrictions and certifications regarding non-disclosure agreements and related matters

No recipient or subrecipient ("subgrantee") under this award, or entity that receives a procurement contract or subcontract 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.

1. In accepting this award, the subrecipient--

a. 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

b. 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.

2. If the subrecipient does or is authorized under this award to make subawards ("subgrants"), procurement contracts, or both--

a. it represents that--

(1) it has determined that no other entity that the subrecipient'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

(2) it has made appropriate inquiry, or otherwise has an adequate factual basis, to support this representation; and

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b. 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.

21. **Compliance with 41 U.S.C. 4712 (including prohibitions on reprisal; notice to employees)**

The recipient (and any 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 NHDOJ or (OJP or OVW, as appropriate) for guidance.

22. **Encouragement of policies to ban text messaging while driving**

Pursuant to Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," 74 Fed. Reg. 51225 (October 1, 2009), DOJ encourages recipients and subrecipients ("subgrantees") to adopt and enforce policies banning employees from text messaging while driving any vehicle during the course of performing work funded by this award, and to establish workplace safety policies and conduct education, awareness, and other outreach to decrease crashes caused by distracted drivers.

23. **Requirement to disclose whether recipient is designated high risk by a federal grant-making agency outside of DOJ.**

If the recipient is designated high risk by a federal grant-making agency outside of DOJ, currently or at any time during the course of the period of performance under this award, the subrecipient must disclose that fact and certain related information to OVW by email to OVW.GFMD@usdoj.gov. For purposes of this disclosure, high risk includes any status under which a federal awarding agency

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provides additional oversight due to the recipient's past performance, or other programmatic or financial concerns with the recipient.

The recipient's disclosure must include the following: (1) the federal awarding agency that currently designates the recipient high risk; (2) the date the recipient was designated high risk; (3) the high-risk point of contact at that federal awarding agency (name, phone number, and email address); and (4) the reasons for the high-risk status, as set out by the federal awarding agency.

24. Availability of general terms and conditions on OVW website

The subrecipient agrees to follow the applicable set of general terms and conditions that are available at https://www.justice.gov/ovw/award-conditions. These do not supersede any specific conditions in this award document.

25. Compliance with statutory and regulatory requirements

The subrecipient agrees to comply with all relevant statutory and regulatory requirements, which may include, among other relevant authorities, the Violence Against Women Act of 1994, P.L. 103-322, the Violence Against Women Act of 2000, P.L. 106-386, the Violence Against Women and Department of Justice Reauthorization Act of 2005, P.L. 109-162, the Violence Against Women Reauthorization Act of 2013, P.L. 113-4, the Omnibus Crime Control and Safe Streets Act of 1968, 34 U.S.C. §§ 10101 et seq., and OVW's implementing regulations at 28 C.F.R. Part 90.

26. Compliance with solicitation requirements

The subrecipient agrees that it must be in compliance with requirements outlined in the solicitation under which the approved application was submitted, the applicable Solicitation Companion Guide, and any program-specific frequently asked questions (FAQs) on the OVW website (https://www.justice.gov/ovw/resources-and-faqs-grantees). The program solicitation, Companion Guide, and any program specific FAQs are hereby incorporated by reference into this award.

27. VAWA 2013 nondiscrimination condition

The subrecipient acknowledges that 34 U.S.C. § 12291(b)(13) prohibits subrecipients of OVW awards from excluding, denying benefits to, or discriminating against any person on the basis of actual or perceived race, color, religion, national origin, sex, gender identity, sexual orientation, or disability in any program or activity funded in whole or in part by OVW. Subrecipients may provide sex-segregated or sex-specific programming if doing so is necessary to the essential operations of the

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program, so long as the subrecipient provides comparable services to those who cannot be provided with the sex-segregated or sex-specific programming. The subrecipient agrees that it will comply with this provision. The subrecipient also agrees to ensure that any subrecipients ("subgrantees") at any tier will comply with this provision.

28. Misuse of award funds

The subrecipient understands and agrees that misuse of award funds may result in a range of penalties, including suspension of current and future funds, suspension or debarment from federal grants, recoupment of monies provided under an award, and civil and/or criminal penalties.

29. Limitation on use of funds to approved activities

The subrecipient agrees that grant funds will be used only for the purposes described in the subrecipient's application, unless the NHDOJ Grants Management Unit determines that any of these activities are out of scope or unallowable. The subrecipient must not undertake any work or activities that are not described in the subrecipient's application, award documents, or approved budget, and must not use staff, equipment, or other goods or services paid for with grant funds for such work or activities, without prior written approval by the NHDOJ.

30. Non-supplantation

The subrecipient agrees that grant funds will be used to supplement, not supplant, non-federal funds that would otherwise be available for the activities under this grant.

31. Confidentiality and information sharing

The subrecipient agrees to comply with the provisions of 34 U.S.C. § 12291(b)(2), nondisclosure of confidential or private information, which includes creating and maintaining documentation of compliance, such as policies and procedures for release of victim information. The subrecipient also agrees to comply with the regulations implementing this provision at 28 CFR 90.4(b) and "Frequently Asked Questions (FAQs) on the VAWA Confidentiality Provision (34 U.S.C. § 12291(b)(2))" on the OVW website at https://www.justice.gov/ovw/resources-and-faqs-grantees. The subrecipient also agrees to ensure that all subrecipients ("subgrantees") at any tier meet these requirements.

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32. Activities that compromise victim safety and recovery or undermine offender accountability

The subrecipient agrees that grant funds will not support activities that compromise victim safety and recovery or undermine offender accountability, such as: procedures or policies that exclude victims from receiving safe shelter, advocacy services, counseling, and other assistance based on their actual or perceived sex, age, immigration status, race, religion, sexual orientation, gender identity, mental health condition, physical health condition, criminal record, work in the sex industry, or the age and/or sex of their children; procedures or policies that compromise the confidentiality of information and privacy of persons receiving OVW-funded services; procedures or policies that impose requirements on victims in order to receive services (e.g., seek an order of protection, receive counseling, participate in couples' counseling or mediation, report to law enforcement, seek civil or criminal remedies, etc.); procedures or policies that fail to ensure service providers conduct safety planning with victims; project design and budgets that fail to account for the access needs of participants with disabilities and participants who have limited English proficiency or are Deaf or hard of hearing; or any other activities outlined in the solicitation or companion guide under which the application was submitted.

33. Policy for response to workplace-related incidents of sexual misconduct, domestic violence, and dating violence

The recipient, and any subrecipient at any tier, must have a policy, or issue a policy within 270 days of the award date, to address workplace-related incidents of sexual misconduct, domestic violence, and dating violence involving an employee, volunteer, consultant, or contractor. The details of this requirement are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award Condition: Policy for response to workplace-related sexual misconduct, domestic violence, and dating violence), and are incorporated by reference here.

34. Termination or suspension for cause

The Director of OVW or the NHDOJ, upon a finding that there has been substantial failure by the subrecipient to comply with applicable laws, regulations, and/or the terms and conditions of the award or relevant solicitation, will terminate or suspend until satisfied that there is no longer such failure, all or part of the award, in accordance with the provisions of 28 C.F.R. Part 18, as applicable mutatis mutandis.

35. Performance progress reports and final report submission

The subrecipient agrees to provide OVW with specific information regarding subawards ("subgrants") made under this award. The subrecipient agrees to submit an annual report that includes: a) an

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assessment of whether stated goals and objectives were achieved; b) information on the effectiveness of activities carried out with grant funds, including the number of persons served and the number of persons seeking services who could not be served; c) information on each subaward made; and d) such other information as OVW may prescribe. Subrecipients are required to submit this report after the end of each calendar year but no later than March 15th each year. Recipients and subrecipients must use the designated forms and/or systems made available by OVW for performance reporting, which identify the information that recipients and subrecipients must collect and report as a condition of receiving funding under this award.

36. Subrecipient program income

Program income, as defined by 2 C.F.R. 200.80, means gross income earned by a non-federal entity that is directly generated by a supported activity or earned as a result of the federal award during the period of performance. Without prior approval, program income must be deducted from total allowable costs to determine the net allowable costs. In order to add program income to a subaward, subrecipients must seek approval from the NHDOJ prior to generating any program income. Any program income added to a subaward must be used to support activities that were approved in the budget and follow the conditions of the subaward agreement. Any program income approved by the NHDOJ Grants Management Unit must be reported by the subrecipient to the NHDOJ Grants Management Unit so that it is reported on the quarterly Federal Financial Report (SF-425) in accordance with the addition alternative. If the program income amount changes (increases or decreases) during the project period, the subrecipient must provide approval by the end of the project period. Failure to comply with these requirements may result in audit findings for both the recipient and the subrecipient.

37. Subrecipient product monitoring

The subrecipient agrees to be monitored to ensure that materials and products (written, visual, or sound) developed with OVW formula grant program funding fall within the scope of the grant program and do not compromise victim safety.

38. Publications disclaimer for STOP Formula subrecipients

The subrecipient agrees that all materials and publications (written, web-based, audio-visual, or any other format) resulting from subaward activities shall contain the following statement: "This project was supported by Subgrant No._____awarded by the state administering office for the Office on Violence Against Women, U.S. Department of Justice's STOP Formula Grant Program. The opinions, findings, conclusions, and recommendations expressed in this publication/program/exhibition are

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those of the author(s) and do not necessarily reflect the views of the state or the U.S. Department of Justice."

39. Copyrighted works

Pursuant to 2 C.F.R. 200.315(b), the recipient may copyright any work that is subject to copyright and was developed, or for which ownership was acquired, under this award. OVW reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use the work, in whole or in part (including in the creation of derivative works), for federal purposes, and to authorize others to do so.

OVW also reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use, in whole or in part (including in the creation of derivative works), any work developed by a subrecipient ("subgrantee") of this award, for federal purposes, and to authorize others to do so.

In addition, the recipient (or subrecipient, contractor, or subcontractor of this award at any tier) must obtain advance written approval from the OVW program manager assigned to this award, and must comply with all conditions specified by the program manager in connection with that approval, before: 1) using award funds to purchase ownership of, or a license to use, a copyrighted work; or 2) incorporating any copyrighted work, or portion thereof, into a new work developed under this award.

It is the responsibility of the recipient (and of each subrecipient, contractor, or subcontractor as applicable) to ensure that this condition is included in any subaward, contract, or subcontract under this award.

40. Consultant compensation rates

The subrecipient acknowledges that consultants paid with award funds generally may not be paid at a rate in excess of $81.25 per hour, not to exceed $650 per day. To exceed this specified maximum rate, recipients must submit to OVW a detailed justification and have such justification approved by OVW, prior to obligation or expenditure of such funds.

Issuance of this award or approval of the award budget alone does not indicate approval of any consultant rate in excess of $81.25 per hour, not to exceed $650 per day. Although prior approval is not required for consultant rates below this specified maximum rate, subrecipients are required to maintain documentation to support all daily or hourly consultant rates.

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41. Required SAM and FAPIIS reporting

The subrecipient must comply with any and all applicable requirements regarding reporting of information on civil, criminal, and administrative proceedings connected with (or connected to the performance of) either this OVW award or any other grant, cooperative agreement, or procurement contract from the federal government. Under certain circumstances, recipients of OVW awards are required to report information about such proceedings, through the federal System for Award Management (known as "SAM"), to the designated federal integrity and performance system (currently, "FAPIIS").

The details of recipient obligations regarding the required reporting (and updating) of information on certain civil, criminal, and administrative proceedings to FAPIIS within SAM are posted on the OVW web site at: https://www.justice.gov/ovw/award-conditions (Award Condition: Recipient Integrity and Performance Matters, including Recipient Reporting to FAPIIS), and are incorporated by reference here.

42. Ongoing compliance with statutory certifications

The subrecipient agrees that compliance with the statutory certification requirements is an ongoing responsibility during the award period and that, at a minimum, a hold may be placed on the subrecipient's funds for noncompliance with any of the requirements of 34 U.S.C. § 10449 (regarding rape exam payments), 34 U.S.C. § 10449(e) (regarding judicial notification), 34 U.S.C. § 10450 (regarding certain fees and costs), and 34 U.S.C. § 10451 (regarding polygraphing of sexual assault victims). Non-compliance with any of the foregoing may also result in termination or suspension of the grant or other remedial measures, in accordance with applicable laws and regulations.

43. Requirements for subrecipients providing legal assistance

The subrecipient agrees that the legal assistance eligibility requirements, as set forth below, are a continuing obligation on the part of the subrecipient. The legal assistance eligibility requirements are: (1) any person providing legal assistance through a program funded under this grant program (A) has demonstrated expertise in providing legal assistance to victims of domestic violence, dating violence, sexual assault, or stalking in the targeted population; or (B) (i) is partnered with an entity or person that has demonstrated expertise described in subparagraph (A); and (ii) has completed or will complete training in connection with domestic violence; dating violence, stalking, or sexual assault and related legal issues, including training on evidence-based risk factors for domestic and dating violence homicide;

(2) any training program conducted in satisfaction of the requirement of paragraph (1) has been or will be developed with input from and in collaboration with a state, local, territorial, or tribal domestic

Initial
Date 1/21/20

violence, dating violence, sexual assault, or stalking victim service provider or coalition, as well as appropriate state, local, territorial, and tribal law enforcement officials; (3) any person or organization providing legal assistance through this grant program has informed and will continue to inform state, local, territorial, or tribal domestic violence, dating violence, stalking, or sexual assault programs and coalitions, as well as appropriate state and local law enforcement officials of their work; and (4) the recipient's organizational policies do not require mediation or counseling involving offenders and victims physically together, in cases where sexual assault, dating violence, domestic violence, or child sexual abuse is an issue. The recipient also agrees to ensure that any subrecipient ("subgrantee") at any tier will comply with this condition.

I have read and understand all 43 special provisions contained in this document:

Name and Title of Authorized Representative

City Manager 10/29/2020

Police Chief 10-29-2020

Signature Date

FRANKLIN POLICE DEPT 5 HANCOCK TERRACE FRANKLIN NH 03235

Name and Address of Agency

Initial

Date 10/29/2020

EXHIBIT D

EEOP Reporting

I, David B. Goldstein [*responsible official*], certify that,

Franklin Police Dept. [*recipient*] has completed the EEO reporting tool certification form at: https://ojp.gov/about/ocr/faq_eeop.htm on 18Nov2019 [Date]

And that David B. Goldstein [*responsible official*] has completed the EEOP training at https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm on: 18Nov2019 [*date*] 18Nov2019

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

Signature: _____ Date: 18Nov2019

10:29-2020

EXHIBIT E

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 FRANKLIN POLICE DEPARTMENT (Applicant) certifies that any funds awarded through **grant number** 2021VAW14 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 FRANKLIN POLICE DEPARTMENT (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: J.R. Tiller, CITY MANAGER

Signature: _____ Date: 10/29/2020

Initial _____
Date 10/29/2020

EXHIBIT F

NEW HAMPSHIRE DEPARTMENT OF JUSTICE

CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS

Applicants should refer to the regulations cited below to determine the certification to which they are required to attest. Applicants should also review the instructions for certification included in the regulations before completing this form. The certifications shall be treated as a material representation of fact upon which reliance will be placed when the U.S. Department of Justice ("Department") determines to award the covered transaction, grant, or cooperative agreement.

1. LOBBYING

As required by 31 U.S.C. § 1352, as implemented by 28 C.F.R. Part 69, the Applicant certifies and assures (to the extent applicable) the following:
(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Applicant, 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, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Applicant's request for Federal funds is in excess of $100,000, and 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 Applicant shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities" in accordance with its (and any DOJ awarding agency's) instructions; and

(c) The Applicant shall require that the language of this certification be included in the award documents for all subgrants and procurement contracts (and their subcontracts) funded with Federal award funds and shall ensure that any certifications or lobbying disclosures required of recipients of such subgrants and procurement contracts (or their subcontractors) are made and filed in accordance with 31 U.S.C. § 1352.

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

Initial
Date 10/21/20

EXHIBIT F

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Applicant certifies, with respect to

prospective participants in a primary tier "covered transaction," as defined at 2 C.F.R. § 2867.20(a), that neither it nor any of its principals—

(a) is presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) has within a three-year period preceding this application been convicted of a felony criminal violation under any Federal law, or been convicted or had a civil judgment rendered against it for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, tribal, or local) transaction or private agreement or transaction;

violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion or receiving stolen property, making false claims, or obstruction of justice, or commission of any offense indicating a lack of business integrity or business honesty that seriously and directly affects its (or its principals') present responsibility;

(c) is presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, tribal, or local) with commission of any of the offenses enumerated in paragraph (b) of this certification; and/or

(d) has within a three-year period preceding this application had one or more public transactions (Federal, State, tribal, or local) terminated for cause or default.

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Applicant or any of its principals was convicted, within a three-year period preceding this application, of a felony criminal violation under any Federal law, the Applicant also must disclose such felony criminal conviction in writing to the Department (for OJP Applicants, to OJP at Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov), unless such disclosure has already been made.

3. FEDERAL TAXES

A. If the Applicant is a corporation, it certifies either that (1) the corporation has no unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability, or (2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP Applicants, to OJP at

Initial
Date 10/29/2020

EXHIBIT F

Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov).

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application.

4. DRUG-FREE WORKPLACE (GRANTEES OTHER THAN INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, as implemented at 28 C.F.R. Part 83, Subpart F, for grantees, as defined at 28 C.F.R. §§ 83.620 and 83.650:
A. The Applicant certifies and assures that it will, or will continue to, provide a drug-free workplace by—

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in its workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an on-going drug-free awareness program to inform employees about—

(1) The dangers of drug abuse in the workplace;

(2) The Applicant's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the award be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the award, the employee will—

(1) Abide by the terms of the statement; and

(2) Notify the employer in writing of the employee's conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

(e) Notifying the Department, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title of any such convicted employee to the Department, as follows:

Initial
Date 10/29/2020

EXHIBIT F

For COPS award recipients - COPS Office, 145 N Street, NE, Washington, DC, 20530;
For OJP and OVW award recipients - U.S. Department of Justice, Office of Justice Programs, ATTN: Control Desk, 810 7th Street, N.W., Washington, D.C. 20531.
Notice shall include the identification number(s) of each affected award;
(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency; and

(g)Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

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

JUDIE MILNER, CITY MANAGER — DAVID B. GOODSTEIN, CHIEF OF POLICE

Name and Title of Head of Agency

10/29/2020

Signature — Date

FRANKLIN POLICE DEPARTMENT 5 HANCOCK TERRACE FRANKLIN NH 03235

Name and Address of Agency

Initial
Date 10/29/2020

EXHIBIT G

U.S. Department of Justice
Office on Violence Against Women

Acknowledgement of Notice of Statutory Requirement to Comply with the Confidentiality and Privacy Provisions of the Violence Against Women Act, as Amended

Under section 40002(b)(2) of the Violence Against Women Act, as amended (42 U.S.C. 13925(b)(2)), grantees and subgrantees with funding from the Office on Violence Against Women (OVW) are required to meet the following terms with regard to nondisclosure of confidential or private information and to document their compliance. By signature on this form, applicants for grants from OVW are acknowledging that that they have notice that, if awarded funds, they will be required to comply with this provision, and will mandate that subgrantees, if any, comply with this provision, and will create and maintain documentation of compliance, such as policies and procedures for release of victim information, and will mandate that subgrantees, if any, will do so as well.

(A) **In general**
In order to ensure the safety of adult, youth, and child victims of domestic violence, dating violence, sexual assault, or stalking, and their families, grantees and subgrantees under this subchapter shall protect the confidentiality and privacy of persons receiving services.

(B) **Nondisclosure**
Subject to subparagraphs (C) and (D), grantees and subgrantees shall not—
(i) disclose, reveal, or release any personally identifying information or individual information collected in connection with services requested, utilized, or denied through grantees' and subgrantees' programs, regardless of whether the information has been encoded, encrypted, hashed, or otherwise protected; or
(ii) disclose, reveal, or release individual client information without the informed, written, reasonably time-limited consent of the person (or in the case of an unemancipated minor, the minor and the parent or guardian or in the case of legal incapacity, a court-appointed guardian) about whom information is sought, whether for this program or any other Federal, State, tribal, or territorial grant program, except that consent for release may not be given by the abuser of the minor, incapacitated person, or the abuser of the other parent of the minor.

Initial
Date 10/29/2010

EXHIBIT G

If a minor or a person with a legally appointed guardian is permitted by law to receive services without the parent's or guardian's consent, the minor or person with a guardian may release information without additional consent.

(C) **Release**
If release of information described in subparagraph (B) is compelled by statutory or court mandate—
(i) grantees and subgrantees shall make reasonable attempts to provide notice to victims affected by the disclosure of information; and
(ii) grantees and subgrantees shall take steps necessary to protect the privacy and safety of the persons affected by the release of the information.

(D) **Information sharing**
(i) Grantees and subgrantees may share—
(I) nonpersonally identifying data in the aggregate regarding services to their clients and nonpersonally identifying demographic information in order to comply with Federal, State, tribal, or territorial reporting, evaluation, or data collection requirements;
(II) court-generated information and law enforcement-generated information contained in secure, governmental registries for protection order enforcement purposes; and
(III) law enforcement-generated and prosecution-generated information necessary for law enforcement and prosecution purposes.
(ii) In no circumstances may—
(I) an adult, youth, or child victim of domestic violence, dating violence, sexual assault, or stalking be required to provide a consent to release his or her personally identifying information as a condition of eligibility for the services provided by the grantee or subgrantee;
(II) any personally identifying information be shared in order to comply with Federal, tribal, or State reporting, evaluation, or data collection requirements, whether for this program or any other Federal, tribal, or State grant program.

(E) **Statutorily mandated reports of abuse or neglect**
Nothing in this section prohibits a grantee or subgrantee from reporting suspected abuse or neglect, as those terms are defined and specifically mandated by the State or tribe involved.

(F) **Oversight**
Nothing in this paragraph shall prevent the Attorney General from disclosing grant activities authorized in this Act to the chairman and ranking members of the Committee on the Judiciary of the House of Representatives and the Committee on the Judiciary of the Senate exercising Congressional oversight authority. All disclosures shall protect confidentiality and omit personally identifying information, including location information about individuals.

(G) **Confidentiality assessment and assurances**
Grantees and subgrantees must document their compliance with the confidentiality and privacy provisions required under this section.

Initial
Date 10/19/2020

EXHIBIT G

As the duly authorized representative of the applicant, I hereby acknowledge that the applicant has received notice of that if awarded funding they will comply with the above statutory requirements. This acknowledgement shall be treated as a material representation of fact upon which the Department of Justice will rely if it determines to award the covered transaction, grant, or cooperative agreement.

JUDIE MILLER — CITY MANAGER

DAVID B GOLDSTEIN — CHIEF OF POLICE

Typed Name of Authorized Representative — Title

Telephone Number 603-934-2535

Signature of Authorized Representative — Date Signed 10/29/2020 10-29-2020

FRANKLIN POLICE DEPARTMENT

Agency Name

Public Reporting Burden Paperwork Reduction Act Notice. Under the Paperwork Reduction Act, a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. We try to create forms that are accurate, can be easily understood, and which impose the least possible burden on you to provide us with information. The estimated average time to complete and file this form is 60 minutes per form. If you have comments regarding the accuracy of this estimate, or suggestions for making this form simpler, you can write to the Office on Violence Against Women, U.S. Department of Justice, 145 N Street, NE, 10th Floor, Washington, DC 20530.

Initial JM DBG
Date 10/29/2020

CERTIFICATE OF AUTHORITY

I, Anthony Giunta, Mayor of the City of Franklin, New Hampshire do hereby certify that:

1) On July 20, 2020 per Resolution #01-21, the City Council voted to accept funds and enter into a grant agreement with the New Hampshire Department of Justice for FY21 which ends on June 30, 2021.
2) The City Council further authorizes Judie Milner, City Manager and David Goldstein, Police Chief to execute any documents which may be necessary for this contract, dated October 29, 2020.
3) This authorization has not been revoked, annulled or amended in any manner whatsoever, and remains in full force and effect as of the date hereof, and
4) The Following now occupies the office indicated above:

Judie Milner, City Manager

David Goldstein, Police Chief

IN WITNESS WHEREOF, I have hereunto set my hand as the Mayor this 5th day of November, 2020.

Anthony Giunta, Mayor

STATE OF NEW HAMPSHIRE
County of Merrimack

On this the 5th day of November 2020, before me Audrey Lanzillo, the undersigned officer, electronically appeared Anthony Giunta, Mayor; who acknowledged their self to the Mayor for the City of Franklin, New Hampshire, being authorized to do so, executed the foregoing instrument for the purpose therein contained.

IN WINESS WHEREOF, I hereunto set my and official seal.

Notary Public
Commission Expiration date: June 21, 2022

Official Seal
Audrey Lanzillo
Notary Public - New Hampshire
My Commission Expires
June 21, 2022

CITY OF FRANKLIN, NEW HAMPSHIRE

"The Three Rivers City"

316 Central Street
Franklin, NH 02353

Phone: (603) 934-3900
Fax: (603) 934-7413

RESOLUTION #01-21

A resolution relating to Appropriations and Estimated Revenues for Fiscal Year 2021.

In the Year of our Lord, Two Thousand and Twenty.

THEREFORE, BE IT RESOLVED, by the City Council of the City of Franklin, New Hampshire, that the following appropriations and revenues be made for Fiscal Year 2021:

MUNICIPAL DEPARTMENTS

APPROPRIATIONS:

General Operations (MS-232):		
General Government	$	1,677,029
Public Safety		5,990,857
Highways & Streets		1,464,490
Sanitation		976,292
Health		92,515
Welfare		108,074
Culture & Recreation		1,068,545
Conservation & Development		100,000
Debt Service		386,110
Capital Outlay		566,250
Interfund Operating Transfers Out		476,455
Transfer to School District		0
Total General Operations Appropriations		12,906,616
Other Funds:		
Parks & Recreation Appropriations		15,500
Outside Police Detail Appropriations		15,500
Water Appropriations		2,021,102
Sewer Appropriations		1,660,550
Capital Projects Appropriations		0
Pass Through Grant Appropriations		20,000
Total Municipal Appropriations	$	16,639,269

ESTIMATED REVENUES:

General Operations (MS-434):		
City Revenues General Fund	$	4,613,796
Use of Fund Balance		0
Interfund Operating Transfers In		274,292
Local Taxation		8,018,527
Total General Operations Estimated Revenues		12,906,616
Other Funds:		
Parks & Recreation Estimated Revenues		15,500
Outside Police Detail Estimated Revenues		15,500
Water Estimated Revenues		2,021,102
Sewer Estimated Revenues		1,660,550
Capital Projects Estimated Revenues		0
Pass Through Grant Estimated Revenues		20,000
Total Municipal Estimated Revenues	$	16,639,269

Resolution #01-21

SCHOOL DEPARTMENT

APPROPRIATIONS:

General Operations	$	17,104,600
Food Service		0
Total School Department Appropriations	$	17,104,600

ESTIMATED REVENUES:

General Operations	$	11,149,507
Use of Fund Balance		286,000
Transfer from Capital Reserve		0
Local & State Taxation		5,669,094
Total School Estimated Revenues	$	17,104,600

MERRIMACK COUNTY

Estimated Tax to be Raised $ 1,797,092

INDUSTRIAL PARK TAX INCREMENT FINANCING DISTRICT

Estimated Tax to be Raised $ 27,032

FRANKLIN FALLS MIXED USE TAX INCREMENT FINANCING DISTRICT

Estimated Tax to be Raised $ 58,611

VETERAN'S CREDITS

Estimated Tax to be Raised $ 146,325

OVERLAY

Estimated Tax to be Raised $ 31,000

Roll Call:

Councilor Brown	Yes	Councilor Zink	No
Councilor Clarenbach	No	Councilor Starkweather	Yes
Councilor Desrochers	No	Councilor Testerman	Yes
Councilor Dzujna	Yes	Councilor Trudel	Absent
Councilor Bunker	Yes		

Approved: Tony Giunta
Mayor

Passed: July 20, 2020

I certify that said vote has not been amended or repealed and remains in full force and effect as of the date of this Certification and that Katie Gargano is the City Clerk for the City of Franklin, New Hampshire.

A true copy, attested: Katie A Gargano
City Clerk

Date: 7/20/2020

A True Copy Attest: Katie A Gargano, City Clerk
9/17/2020

FRANKLI-02 MSNELL

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 10/30/2020

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

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

PRODUCER Davis & Towle Morrill & Everett, Inc. 115 Airport Road Concord, NH 03301	CONTACT NAME: Mary Ellen Snell, CIC PHONE (A/C, No, Ext): (603) 715-9754 FAX (A/C, No): (603) 225-7935 E-MAIL ADDRESS: msnell@davistowle.com
	INSURER(S) AFFORDING COVERAGE — NAIC # INSURER A: Travelers Insurance — 19046
INSURED City of Franklin 316 Central St. Franklin, NH 03235	INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY							
	[ ] CLAIMS-MADE [X] OCCUR			ZLP31M3545317PB	7/1/2020	7/1/2021	EACH OCCURRENCE	$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 100,000
							MED EXP (Any one person)	$ 0
							PERSONAL & ADV INJURY	$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$ 2,000,000
	[X] POLICY [ ] PRO-JECT [ ] LOC						PRODUCTS - COMP/OP AGG	$ 2,000,000
	[ ] OTHER:							$
A	AUTOMOBILE LIABILITY							
	[X] ANY AUTO						COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
	[ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS			H81107F13387 2COF18	7/1/2020	7/1/2021	BODILY INJURY (Per person)	$
	[X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY						BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
A	[X] UMBRELLA LIAB [ ] OCCUR							
	[ ] EXCESS LIAB [ ] CLAIMS-MADE			ZUP91M3658917PB	7/1/2020	7/1/2021	EACH OCCURRENCE	$ 4,000,000
	[ ] DED [X] RETENTION $ 10,000						AGGREGATE	$ 4,000,000
								$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N						PER STATUTE [ ] OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? [ ] (Mandatory in NH)	N/A					E.L. EACH ACCIDENT	$
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$
							E.L. DISEASE - POLICY LIMIT	$

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

CERTIFICATE HOLDER	CANCELLATION
NH Department of Justice 33 Capitol Street Concord, NH 03301	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE Mary Ellen Snell

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Primex³
NH Public Risk Management Exchange

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. Coverages 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:	*Member Number:*	*Company Affording Coverage:*
City of Franklin 316 Central Street Franklin, NH 03235	175	NH Public Risk Management Exchange - Primex³ 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)*	
	General Liability (Occurrence Form)			Each Occurrence	
	Professional Liability (describe)			General Aggregate	
	☐ Claims Made ☐ Occurrence			Fire Damage (Any one fire)	
				Med Exp (Any one person)	
	Automobile Liability Deductible Comp and Coll:			Combined Single Limit (Each Accident)	
	Any auto			Aggregate	
X	Workers' Compensation & Employers' Liability	7/1/2020	7/1/2021	X Statutory	
				Each Accident	$2,000,000
				Disease – Each Employee	$2,000,000
				Disease – Policy Limit	
	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
			By: *Mary Beth Purcell*
NH Department of Justice 33 Capitol Street Concord, NH 03301			Date: 10/30/2020 mpurcell@nhprimex.org Please direct inquires to: Primex³ Claims/Coverage Services 603-225-2841 phone 603-228-3833 fax

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 St. Concord, NH 03301	
1.3. Subrecipient Name YWCA New Hampshire		1.4. Subrecipient Address 72 Concord St. Manchester, NH 03101	
1.5 Subrecipient Phone # 603-625-5785	1.6. Account Number 5017-072-500575	1.7. Completion Date 3/31/2022	1.8. Grant Limitation $ 20,000
1.9. Grant Officer for State Agency Kathleen B. Carr		1.10. State Agency Telephone Number 603-271-1234	
"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 Jessica A Cantin, CEO	
Subrecipient Signature 2 *If Applicable*		Name & Title of Subrecipient Signor 2 *If Applicable*	
1.13. Acknowledgment: State of New Hampshire, County of HILLSBOROUGH on , *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) E Green			
1.13.2. Name & Title of Notary Public or Justice of the Peace ELIZABETH GREEN DIRECTOR of FINANCE AND ADMINISTRATION			
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: Takhmina Rakhmatova Assistant Attorney General, On: / / 10/12/2020			
1.17. Approval by Governor and Council (if applicable) By: On: / /			

ELIZABETH L. GREEN
MY COMMISSION EXPIRES NOV. 6, 2024
NOTARY PUBLIC NEW HAMPSHIRE

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").

Subrecipient Initial(s): JAC
Date: 10.7.2020

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

8.3. 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.

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 intend 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): JA

Date: 10.7.2020

EXHIBIT A

-SCOPE OF SERVICES-

1. The YWCA 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 domestic and sexual violence, stalking and dating violence in compliance with the terms, conditions, specifications, and scope of work as outlined in the Subrecipient's application under Services, Training, Officers, Prosecutors for the Violence Against Women Act Formula Grant Program state solicitation.

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
   603-271-8091 or Travis.Teeboom@doj.nh.gov

Initial JAC
Date 10.7.2020

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 the P-37.

   3a.The Subrecipient shall be awarded an amount not to exceed $20,000 of the total Grant Limitation upon Governor and Executive Council approval to 12/31/2021, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

   i. With sufficient reason, the Subrecipient may apply for an extension of the grant period for up to three months. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.
   ii. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Executive Council approval, nor after 12/31/2021, or 3/31/2022 if extension is granted.

Initial JAC
Date 10.7.2020

EXHIBIT C

-SPECIAL PROVISIONS-

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

Initial JAC
Date 10.7.2020

Violence Against Women Act
SPECIAL CONDITIONS
Grant # 2020-WF-AX-0021

1. **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 assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance also is a material requirement of this award.

By accepting this award on behalf of the subrecipient, the authorized subrecipient official accepts all material requirements of the award, and specifically adopts, as if personally executed by the authorized recipient official, all assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance.

Failure to comply with any one or more of these award requirements, whether a condition set out in full below, a condition incorporated by reference below, or an assurance or certification related to conduct during the award period may result in the Office on Violence Against Women ("OVW") or the NH Dept. of Justice ("NHDOJ") taking appropriate action with respect to the subrecipient and the award. Among other things, OVW or NHDOJ may withhold award funds, disallow costs, or suspend or terminate the award. DOJ, including OVW and NHDOJ, 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 34 U.S.C. 10271-10273), 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.

2. **Applicability of Part 200 Uniform Requirements and DOJ Grants Financial Guide**

The subrecipient agrees to comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by the Department of Justice (DOJ) in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements"), and the current edition of the DOJ Grants Financial Guide as posted on the OVW website, including any updated

Initial JM
Date 10.7.2020

version that may be posted during the period of performance. The recipient also agrees that all financial records pertinent to this award, including the general accounting ledger and all supporting documents, are subject to agency review throughout the life of the award, during the close-out process, and for three years after submission of the final Federal Financial Report (SF-425) or as long as the records are retained, whichever is longer, pursuant to 2 C.F.R. 200.333, 200.336.

3. **Requirement to report potentially duplicative funding**

If the subrecipient currently has other active awards of federal funds, or if the subrecipient receives any other award of federal funds during the period of performance for this award, the subrecipient promptly must determine whether funds from any of those other federal awards have been, are being, or are to be used (in whole or in part) for one or more of the identical cost items for which funds are provided under this award. If so, the subrecipient must promptly notify the NHDOJ Grants Management Unit in writing of the potential duplication, and, if so requested by the NHDOJ , must seek a budget modification or change-of-project-scope to eliminate any inappropriate duplication of funding.

4. **Requirements related to System for Award Management and unique entity identifiers**

The subrecipient must comply with applicable requirements regarding the System for Award Management (SAM), currently accessible at https://www.sam.gov. This includes applicable requirements regarding registration with SAM, as well as maintaining current information in SAM.

The subrecipient also must comply with applicable restrictions on subawards ("subgrants") to first-tier subrecipients (first-tier "subgrantees"), including restrictions on subawards to entities that do not acquire and provide the unique entity identifier required for SAM registration.

The details of the recipient's obligations related to SAM and to unique entity identifiers are posted on the OVW website at https://www.justice.gov/ovw/award-conditions (Award Condition: Requirements related to System for Award Management (SAM) and unique entity identifiers), and are incorporated by reference here.

5. **Employment eligibility verification for hiring under the award**

The subrecipient must ensure that, as part of the hiring process for any position within the United States that is or will be funded (in whole or in part) with award funds, the recipient (or any subrecipient at any tier) properly verifies the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. § 1324a(a)(1) and (2). The details of the recipient's obligations under this condition are posted on the OVW website at

Initial MC
Date 10.7.2020

https://www.justice.gov/ovw/award-conditions (Award Condition: Employment eligibility verification for hiring under award), and are incorporated by reference here.

6. **Requirement to report actual or imminent breach of personally identifiable information (PII)**

The recipient (and any subrecipient at any tier) must have written procedures in place to respond in the event of an actual or imminent breach (as defined in OMB M-17-12) if it (or a subrecipient)-- 1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of personally identifiable information (PII) (as defined in 2 C.F.R. 200.79) within the scope of an OVW grant-funded program or activity, or 2) uses or operates a Federal information system (as defined in OMB Circular A-130). The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to an OVW Program Manager no later than 24 hours after an occurrence of an actual breach, or the detection of an imminent breach.

In the event of an actual, or imminent, breach of Personally Identifiable Information of a U.S Department of Justice funded program or activity by a subrecipient, the subrecipient must have a procedure in place that indicates that the Grants Management Unit will be notified of the breach by the end of the business day (4:00 p.m EST) that the breach was reported. An e-mail will be sent to Grants@doj.nh.gov, which e-mails every staff member in the Grants Management Unit, notifying the Unit of the breach. The GMU Administrator, or designee, will respond to the subrecipient's e-mail notifying receipt of the notification by the end of the business day that it was received. If the subrecipient does not receive a confirmation e-mail from the GMU the subrecipient shall call the NH Department of Justice main number, (603)271-3658, and request to speak to the GMU and report the breach.

Subrecipients must have written procedures that document the process of notifying the GMU in the event of a PII breach. Written procedures will be verified during onsite monitoring's conducted by the GMU.

7. **Unreasonable restrictions on competition under the award; association with federal government.**

No recipient (or subrecipient, at any tier) may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by DOJ. The details of the recipient's obligations under this condition are posted on the OVW website at https://www.justice.gov/ovw/award-conditions (Award Condition: Unreasonable restrictions on competition under the award; association with federal government), and are incorporated by reference here.

Initial JM
Date 10.7.2020

8. **Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OVW 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 subrecipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award Condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OVW authority to terminate award)), and are incorporated by reference here.

9. **Determinations of suitability to interact with participating minors**

This condition applies to this award if it is indicated in the application for the award (as approved by DOJ) (or in the application for any subaward at any tier), the DOJ funding announcement (solicitation), or an associated federal statute that a purpose of some or all of the activities to be carried out under the award (whether by the recipient or a subrecipient at any tier) is to benefit a set of individuals under 18 years of age.

The recipient, and any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status. The details of this requirement are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

10. **Compliance with applicable rules regarding approval, planning, and reporting of conferences, meetings, trainings, and other events**

The recipient, and any subrecipient ("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.

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Information on the pertinent DOJ definition of conferences and the rules applicable to this award appears on the OVW website at https://www.justice.gov/ovw/conference-planning.

11. OVW Training Guiding Principles

The recipient understands and agrees that any training or training materials developed or delivered with funding provided under this award must adhere to the OVW Training Guiding Principles for Grantees and Subgrantees, available at https://www.justice.gov/ovw/resources-and-faqs-grantees#Discretionary.

12. Effect of failure to address audit issues

The subrecipient understands and agrees that the NHDOJ (and OJP or OVW, as appropriate) may withhold award funds, or may impose other related requirements, if (as determined by the NHDOJ) the subrecipient does not satisfactorily and promptly address outstanding issues from audits required by the Part 200 Uniform Requirements (or by the terms of this award), or other outstanding issues that arise in connection with audits, investigations, or reviews of DOJ awards.

13. Potential imposition of additional requirements

The subrecipient agrees to comply with any additional requirements that may be imposed by the NHDOJ (and OJP or OVW, as appropriate) during the period of performance for this award, if the subrecipient is designated as "high- risk" for purposes of the DOJ high-risk grantee list.

14. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 42

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 42, specifically including any applicable requirements in Subpart E of 28 C.F.R. Part 42 that relate to an equal employment opportunity program.

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15. **Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 38**

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 38, specifically including any applicable requirements regarding written notice to program beneficiaries and prospective program beneficiaries.

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 recipient and subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations.

16. **Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 54**

The recipient, and any subrecipient ("subgrantee") 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."

17. **Restrictions on "lobbying" and policy development**

In general, as a matter of federal law, federal funds may not be used by the recipient, or any subrecipient ("subgrantee") at any tier, either directly or indirectly, in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government, in order to avoid violation of 18 U.S.C. § 1913. The recipient, or any subrecipient ("subgrantee") may, however, use federal funds to collaborate with and provide information to federal, state, local, tribal and territorial public officials and agencies to develop and implement policies and develop and promote state, local, or tribal legislation or model codes designed to reduce or eliminate domestic violence, dating violence, sexual assault, and stalking (as those terms are defined in 34 U.S.C. § 12291(a)) when such collaboration and provision of information is consistent with the activities otherwise authorized under this grant program.

Another federal law generally prohibits federal funds awarded by OVW from being used by the recipient, or any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them) with respect to the awarding of a federal grant or cooperative agreement, subgrant, contract, subcontract, or loan, or with respect to actions such as renewing, extending, or modifying any such award. See 31

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U.S.C. § 1352. Certain exceptions to this law apply, including an exception that applies to Indian tribes and tribal organizations.

Should any question arise as to whether a particular use of federal funds by a recipient (or subrecipient) would or might fall within the scope of these prohibitions, the subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

18. Compliance with general appropriations-law restrictions on the use of federal funds for this fiscal year

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions, for each fiscal year, are set out at https://www.justice.gov/ovw/award-conditions (Award Condition: General appropriations-law restrictions on use of federal award funds), 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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

19. Reporting Potential Fraud, Waste, and Abuse, and Similar Misconduct

The recipient and any subrecipients ("subgrantees") must promptly refer to the DOJ Office of the Inspector General (OIG) any credible evidence that a principal, employee, agent, subrecipient, contractor, subcontractor, or other person has, in connection with funds under this award -- (1) submitted a claim that violates 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.

Potential fraud, waste, abuse, or misconduct involving or relating to funds under this award should be reported to the OIG by-- (1) online submission accessible via the OIG webpage at https://oig.justice.gov/hotline/contact-grants.htm (select "Submit Report Online"); (2) mail directed to: U.S. Department of Justice, Office of the Inspector General, Investigations Division, ATTN: Grantee Reporting, 950 Pennsylvania Ave., NW, Washington, DC 20530; (3) by facsimile directed to the DOJ OIG Fraud Detection Office (Attn: Grantee Reporting) at (202) 616-9881 (fax).

Additional information is available from the DOJ OIG website at http://www.usdoj.gov/oig.

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20. Restrictions and certifications regarding non-disclosure agreements and related matters

No recipient or subrecipient ("subgrantee") under this award, or entity that receives a procurement contract or subcontract 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.

1. In accepting this award, the subrecipient--

a. 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

b. 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.

2. If the subrecipient does or is authorized under this award to make subawards ("subgrants"), procurement contracts, or both--

a. it represents that--

(1) it has determined that no other entity that the subrecipient'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

(2) it has made appropriate inquiry, or otherwise has an adequate factual basis, to support this representation; and

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b. 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.

21. Compliance with 41 U.S.C. 4712 (including prohibitions on reprisal; notice to employees)

The recipient (and any 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 NHDOJ or (OJP or OVW, as appropriate) for guidance.

22. Encouragement of policies to ban text messaging while driving

Pursuant to Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," 74 Fed. Reg. 51225 (October 1, 2009), DOJ encourages recipients and subrecipients ("subgrantees") to adopt and enforce policies banning employees from text messaging while driving any vehicle during the course of performing work funded by this award, and to establish workplace safety policies and conduct education, awareness, and other outreach to decrease crashes caused by distracted drivers.

23. Requirement to disclose whether recipient is designated high risk by a federal grant-making agency outside of DOJ.

If the recipient is designated high risk by a federal grant-making agency outside of DOJ, currently or at any time during the course of the period of performance under this award, the subrecipient must disclose that fact and certain related information to OVW by email to OVW.GFMD@usdoj.gov. For purposes of this disclosure, high risk includes any status under which a federal awarding agency

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provides additional oversight due to the recipient's past performance, or other programmatic or financial concerns with the recipient.

The recipient's disclosure must include the following: (1) the federal awarding agency that currently designates the recipient high risk; (2) the date the recipient was designated high risk; (3) the high-risk point of contact at that federal awarding agency (name, phone number, and email address); and (4) the reasons for the high-risk status, as set out by the federal awarding agency.

24. Availability of general terms and conditions on OVW website

The subrecipient agrees to follow the applicable set of general terms and conditions that are available at https://www.justice.gov/ovw/award-conditions. These do not supersede any specific conditions in this award document.

25. Compliance with statutory and regulatory requirements

The subrecipient agrees to comply with all relevant statutory and regulatory requirements, which may include, among other relevant authorities, the Violence Against Women Act of 1994, P.L. 103-322, the Violence Against Women Act of 2000, P.L. 106-386, the Violence Against Women and Department of Justice Reauthorization Act of 2005, P.L. 109-162, the Violence Against Women Reauthorization Act of 2013, P.L. 113-4, the Omnibus Crime Control and Safe Streets Act of 1968, 34 U.S.C. §§ 10101 et seq., and OVW's implementing regulations at 28 C.F.R. Part 90.

26. Compliance with solicitation requirements

The subrecipient agrees that it must be in compliance with requirements outlined in the solicitation under which the approved application was submitted, the applicable Solicitation Companion Guide, and any program-specific frequently asked questions (FAQs) on the OVW website (https://www.justice.gov/ovw/resources-and-faqs-grantees). The program solicitation, Companion Guide, and any program specific FAQs are hereby incorporated by reference into this award.

27. VAWA 2013 nondiscrimination condition

The subrecipient acknowledges that 34 U.S.C. § 12291(b)(13) prohibits subrecipients of OVW awards from excluding, denying benefits to, or discriminating against any person on the basis of actual or perceived race, color, religion, national origin, sex, gender identity, sexual orientation, or disability in any program or activity funded in whole or in part by OVW. Subrecipients may provide sex-segregated or sex-specific programming if doing so is necessary to the essential operations of the

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program, so long as the subrecipient provides comparable services to those who cannot be provided with the sex-segregated or sex-specific programming. The subrecipient agrees that it will comply with this provision. The subrecipient also agrees to ensure that any subrecipients ("subgrantees") at any tier will comply with this provision.

28. Misuse of award funds

The subrecipient understands and agrees that misuse of award funds may result in a range of penalties, including suspension of current and future funds, suspension or debarment from federal grants, recoupment of monies provided under an award, and civil and/or criminal penalties.

29. Limitation on use of funds to approved activities

The subrecipient agrees that grant funds will be used only for the purposes described in the subrecipient's application, unless the NHDOJ Grants Management Unit determines that any of these activities are out of scope or unallowable. The subrecipient must not undertake any work or activities that are not described in the subrecipient's application, award documents, or approved budget, and must not use staff, equipment, or other goods or services paid for with grant funds for such work or activities, without prior written approval by the NHDOJ.

30. Non-supplantation

The subrecipient agrees that grant funds will be used to supplement, not supplant, non-federal funds that would otherwise be available for the activities under this grant.

31. Confidentiality and information sharing

The subrecipient agrees to comply with the provisions of 34 U.S.C. § 12291(b)(2), nondisclosure of confidential or private information, which includes creating and maintaining documentation of compliance, such as policies and procedures for release of victim information. The subrecipient also agrees to comply with the regulations implementing this provision at 28 CFR 90.4(b) and "Frequently Asked Questions (FAQs) on the VAWA Confidentiality Provision (34 U.S.C. § 12291(b)(2))" on the OVW website at https://www.justice.gov/ovw/resources-and-faqs-grantees. The subrecipient also agrees to ensure that all subrecipients ("subgrantees") at any tier meet these requirements.

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32. Activities that compromise victim safety and recovery or undermine offender accountability

The subrecipient agrees that grant funds will not support activities that compromise victim safety and recovery or undermine offender accountability, such as: procedures or policies that exclude victims from receiving safe shelter, advocacy services, counseling, and other assistance based on their actual or perceived sex, age, immigration status, race, religion, sexual orientation, gender identity, mental health condition, physical health condition, criminal record, work in the sex industry, or the age and/or sex of their children; procedures or policies that compromise the confidentiality of information and privacy of persons receiving OVW-funded services; procedures or policies that impose requirements on victims in order to receive services (e.g., seek an order of protection, receive counseling, participate in couples' counseling or mediation, report to law enforcement, seek civil or criminal remedies, etc.); procedures or policies that fail to ensure service providers conduct safety planning with victims; project design and budgets that fail to account for the access needs of participants with disabilities and participants who have limited English proficiency or are Deaf or hard of hearing; or any other activities outlined in the solicitation or companion guide under which the application was submitted.

33. Policy for response to workplace-related incidents of sexual misconduct, domestic violence, and dating violence

The recipient, and any subrecipient at any tier, must have a policy, or issue a policy within 270 days of the award date, to address workplace-related incidents of sexual misconduct, domestic violence, and dating violence involving an employee, volunteer, consultant, or contractor. The details of this requirement are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award Condition: Policy for response to workplace-related sexual misconduct, domestic violence, and dating violence), and are incorporated by reference here.

34. Termination or suspension for cause

The Director of OVW or the NHDOJ, upon a finding that there has been substantial failure by the subrecipient to comply with applicable laws, regulations, and/or the terms and conditions of the award or relevant solicitation, will terminate or suspend until satisfied that there is no longer such failure, all or part of the award, in accordance with the provisions of 28 C.F.R. Part 18, as applicable mutatis mutandis.

35. Performance progress reports and final report submission

The subrecipient agrees to provide OVW with specific information regarding subawards ("subgrants") made under this award. The subrecipient agrees to submit an annual report that includes: a) an

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assessment of whether stated goals and objectives were achieved; b) information on the effectiveness of activities carried out with grant funds, including the number of persons served and the number of persons seeking services who could not be served; c) information on each subaward made; and d) such other information as OVW may prescribe. Subrecipients are required to submit this report after the end of each calendar year but no later than March 15th each year. Recipients and subrecipients must use the designated forms and/or systems made available by OVW for performance reporting, which identify the information that recipients and subrecipients must collect and report as a condition of receiving funding under this award.

36. Subrecipient program income

Program income, as defined by 2 C.F.R. 200.80, means gross income earned by a non-federal entity that is directly generated by a supported activity or earned as a result of the federal award during the period of performance. Without prior approval, program income must be deducted from total allowable costs to determine the net allowable costs. In order to add program income to a subaward, subrecipients must seek approval from the NHDOJ prior to generating any program income. Any program income added to a subaward must be used to support activities that were approved in the budget and follow the conditions of the subaward agreement. Any program income approved by the NHDOJ Grants Management Unit must be reported by the subrecipient to the NHDOJ Grants Management Unit so that it is reported on the quarterly Federal Financial Report (SF-425) in accordance with the addition alternative. If the program income amount changes (increases or decreases) during the project period, the subrecipient must provide approval by the end of the project period. Failure to comply with these requirements may result in audit findings for both the recipient and the subrecipient.

37. Subrecipient product monitoring

The subrecipient agrees to be monitored to ensure that materials and products (written, visual, or sound) developed with OVW formula grant program funding fall within the scope of the grant program and do not compromise victim safety.

38. Publications disclaimer for STOP Formula subrecipients

The subrecipient agrees that all materials and publications (written, web-based, audio-visual, or any other format) resulting from subaward activities shall contain the following statement: "This project was supported by Subgrant No._____awarded by the state administering office for the Office on Violence Against Women, U.S. Department of Justice's STOP Formula Grant Program. The opinions, findings, conclusions, and recommendations expressed in this publication/program/exhibition are

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those of the author(s) and do not necessarily reflect the views of the state or the U.S. Department of Justice."

39. Copyrighted works

Pursuant to 2 C.F.R. 200.315(b), the recipient may copyright any work that is subject to copyright and was developed, or for which ownership was acquired, under this award. OVW reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use the work, in whole or in part (including in the creation of derivative works), for federal purposes, and to authorize others to do so.

OVW also reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use, in whole or in part (including in the creation of derivative works), any work developed by a subrecipient ("subgrantee") of this award, for federal purposes, and to authorize others to do so.

In addition, the recipient (or subrecipient, contractor, or subcontractor of this award at any tier) must obtain advance written approval from the OVW program manager assigned to this award, and must comply with all conditions specified by the program manager in connection with that approval, before: 1) using award funds to purchase ownership of, or a license to use, a copyrighted work; or 2) incorporating any copyrighted work, or portion thereof, into a new work developed under this award.

It is the responsibility of the recipient (and of each subrecipient, contractor, or subcontractor as applicable) to ensure that this condition is included in any subaward, contract, or subcontract under this award.

40. Consultant compensation rates

The subrecipient acknowledges that consultants paid with award funds generally may not be paid at a rate in excess of $81.25 per hour, not to exceed $650 per day. To exceed this specified maximum rate, recipients must submit to OVW a detailed justification and have such justification approved by OVW, prior to obligation or expenditure of such funds.

Issuance of this award or approval of the award budget alone does not indicate approval of any consultant rate in excess of $81.25 per hour, not to exceed $650 per day. Although prior approval is not required for consultant rates below this specified maximum rate, subrecipients are required to maintain documentation to support all daily or hourly consultant rates.

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41. Required SAM and FAPIIS reporting

The subrecipient must comply with any and all applicable requirements regarding reporting of information on civil, criminal, and administrative proceedings connected with (or connected to the performance of) either this OVW award or any other grant, cooperative agreement, or procurement contract from the federal government. Under certain circumstances, recipients of OVW awards are required to report information about such proceedings, through the federal System for Award Management (known as "SAM"), to the designated federal integrity and performance system (currently, "FAPIIS").

The details of recipient obligations regarding the required reporting (and updating) of information on certain civil, criminal, and administrative proceedings to FAPIIS within SAM are posted on the OVW web site at: https://www.justice.gov/ovw/award-conditions (Award Condition: Recipient Integrity and Performance Matters, including Recipient Reporting to FAPIIS), and are incorporated by reference here.

42. Ongoing compliance with statutory certifications

The subrecipient agrees that compliance with the statutory certification requirements is an ongoing responsibility during the award period and that, at a minimum, a hold may be placed on the subrecipient's funds for noncompliance with any of the requirements of 34 U.S.C. § 10449 (regarding rape exam payments), 34 U.S.C. § 10449(e) (regarding judicial notification), 34 U.S.C. § 10450 (regarding certain fees and costs), and 34 U.S.C. § 10451 (regarding polygraphing of sexual assault victims). Non-compliance with any of the foregoing may also result in termination or suspension of the grant or other remedial measures, in accordance with applicable laws and regulations.

43. Requirements for subrecipients providing legal assistance

The subrecipient agrees that the legal assistance eligibility requirements, as set forth below, are a continuing obligation on the part of the subrecipient. The legal assistance eligibility requirements are: (1) any person providing legal assistance through a program funded under this grant program (A) has demonstrated expertise in providing legal assistance to victims of domestic violence, dating violence, sexual assault, or stalking in the targeted population; or (B) (i) is partnered with an entity or person that has demonstrated expertise described in subparagraph (A); and (ii) has completed or will complete training in connection with domestic violence, dating violence, stalking, or sexual assault and related legal issues, including training on evidence-based risk factors for domestic and dating violence homicide;

(2) any training program conducted in satisfaction of the requirement of paragraph (1) has been or will be developed with input from and in collaboration with a state, local, territorial, or tribal domestic

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violence, dating violence, sexual assault, or stalking victim service provider or coalition, as well as appropriate state, local, territorial, and tribal law enforcement officials; (3) any person or organization providing legal assistance through this grant program has informed and will continue to inform state, local, territorial, or tribal domestic violence, dating violence, stalking, or sexual assault programs and coalitions, as well as appropriate state and local law enforcement officials of their work; and (4) the recipient's organizational policies do not require mediation or counseling involving offenders and victims physically together, in cases where sexual assault, dating violence, domestic violence, or child sexual abuse is an issue. The recipient also agrees to ensure that any subrecipient ("subgrantee") at any tier will comply with this condition.

I have read and understand all 43 special provisions contained in this document:

Name and Title of Authorized Representative

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Signature Date

YWCA NH 72 Concord St Manchester NH 03101

Name and Address of Agency

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EXHIBIT D

EEOP Reporting

I, Jessica Cantin [*responsible official*], certify that YWCA NH [*recipient*] has completed the EEO reporting tool certification

form at: **https://ojp.gov/about/ocr/faq_ccop.htm** on 10.9.2020 (JAC) [Date]

And that Jessica Cantin [*responsible official*] has completed the EEOP training at https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm on: 10.7.2020 [*date*]

I further certify that:

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

Signature: _____ Date: 10/7/2020

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EXHIBIT E

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 YWCA NH (Applicant) certifies that any funds awarded through **grant number** 2021VAW19 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 YWCA NH (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: Jessica A Cantin, CEO

Signature: _____ Date: 10.7.2020

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EXHIBIT F

NEW HAMPSHIRE DEPARTMENT OF JUSTICE

CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS

Applicants should refer to the regulations cited below to determine the certification to which they are required to attest. Applicants should also review the instructions for certification included in the regulations before completing this form. The certifications shall be treated as a material representation of fact upon which reliance will be placed when the U.S. Department of Justice ("Department") determines to award the covered transaction, grant, or cooperative agreement.

1. LOBBYING

As required by 31 U.S.C. § 1352, as implemented by 28 C.F.R. Part 69, the Applicant certifies and assures (to the extent applicable) the following:
(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Applicant, 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, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Applicant's request for Federal funds is in excess of $100,000, and 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 Applicant shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities" in accordance with its (and any DOJ awarding agency's) instructions; and

(c) The Applicant shall require that the language of this certification be included in the award documents for all subgrants and procurement contracts (and their subcontracts) funded with Federal award funds and shall ensure that any certifications or lobbying disclosures required of recipients of such subgrants and procurement contracts (or their subcontractors) are made and filed in accordance with 31 U.S.C. § 1352.

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

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EXHIBIT F

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Applicant certifies, with respect to

prospective participants in a primary tier "covered transaction," as defined at 2 C.F.R. § 2867.20(a), that neither it nor any of its principals—

(a) is presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) has within a three-year period preceding this application been convicted of a felony criminal violation under any Federal law, or been convicted or had a civil judgment rendered against it for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, tribal, or local) transaction or private agreement or transaction;

violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion or receiving stolen property, making false claims, or obstruction of justice, or commission of any offense indicating a lack of business integrity or business honesty that seriously and directly affects its (or its principals') present responsibility;

(c) is presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, tribal, or local) with commission of any of the offenses enumerated in paragraph (b) of this certification; and/or

(d) has within a three-year period preceding this application had one or more public transactions (Federal, State, tribal, or local) terminated for cause or default.

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Applicant or any of its principals was convicted, within a three-year period preceding this application, of a felony criminal violation under any Federal law, the Applicant also must disclose such felony criminal conviction in writing to the Department (for OJP Applicants, to OJP at Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov), unless such disclosure has already been made.

3. FEDERAL TAXES

A. If the Applicant is a corporation, it certifies either that (1) the corporation has no unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability, or (2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP Applicants, to OJP at

Initial JAC
Date 10.7.2020

EXHIBIT F

Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov).

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application.

4. DRUG-FREE WORKPLACE (GRANTEES OTHER THAN INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, as implemented at 28 C.F.R. Part 83, Subpart F, for grantees, as defined at 28 C.F.R. §§ 83.620 and 83.650:
A. The Applicant certifies and assures that it will, or will continue to, provide a drug-free workplace by—

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in its workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an on-going drug-free awareness program to inform employees about—

(1) The dangers of drug abuse in the workplace;

(2) The Applicant's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the award be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the award, the employee will—

(1) Abide by the terms of the statement; and

(2) Notify the employer in writing of the employee's conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

(e) Notifying the Department, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title of any such convicted employee to the Department, as follows:

Initial JSC
Date 10.7.2020

EXHIBIT F

For COPS award recipients - COPS Office, 145 N Street, NE, Washington, DC, 20530;
For OJP and OVW award recipients - U.S. Department of Justice, Office of Justice Programs, ATTN: Control Desk, 810 7th Street, N.W., Washington, D.C. 20531.
Notice shall include the identification number(s) of each affected award;
(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency; and

(g)Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

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

Jessica A Cantin, CEO
Name and Title of Head of Agency

Signature

10.7.2020
Date

YWCA NH 72 Concord St Manchester NH 03101
Name and Address of Agency

Initial JAC
Date 10.7.2020

EXHIBIT G

U.S. Department of Justice
Office on Violence Against Women

Acknowledgement of Notice of Statutory Requirement to Comply with the Confidentiality and Privacy Provisions of the Violence Against Women Act, as Amended

Under section 40002(b)(2) of the Violence Against Women Act, as amended (42 U.S.C. 13925(b)(2)), grantees and subgrantees with funding from the Office on Violence Against Women (OVW) are required to meet the following terms with regard to nondisclosure of confidential or private information and to document their compliance. By signature on this form, applicants for grants from OVW are acknowledging that that they have notice that, if awarded funds, they will be required to comply with this provision, and will mandate that subgrantees, if any, comply with this provision, and will create and maintain documentation of compliance, such as policies and procedures for release of victim information, and will mandate that subgrantees, if any, will do so as well.

(A) **In general**
In order to ensure the safety of adult, youth, and child victims of domestic violence, dating violence, sexual assault, or stalking, and their families, grantees and subgrantees under this subchapter shall protect the confidentiality and privacy of persons receiving services.

(B) **Nondisclosure**
Subject to subparagraphs (C) and (D), grantees and subgrantees shall not—
(i) disclose, reveal, or release any personally identifying information or individual information collected in connection with services requested, utilized, or denied through grantees' and subgrantees' programs, regardless of whether the information has been encoded, encrypted, hashed, or otherwise protected; or
(ii) disclose, reveal, or release individual client information without the informed, written, reasonably time-limited consent of the person (or in the case of an unemancipated minor, the minor and the parent or guardian or in the case of legal incapacity, a court-appointed guardian) about whom information is sought, whether for this program or any other Federal, State, tribal, or territorial grant program, except that consent for release may not be given by the abuser of the minor, incapacitated person, or the abuser of the other parent of the minor.

Initial JK
Date 10.7.2020

EXHIBIT G

If a minor or a person with a legally appointed guardian is permitted by law to receive services without the parent's or guardian's consent, the minor or person with a guardian may release information without additional consent.

(C) **Release**
If release of information described in subparagraph (B) is compelled by statutory or court mandate—
(i) grantees and subgrantees shall make reasonable attempts to provide notice to victims affected by the disclosure of information; and
(ii) grantees and subgrantees shall take steps necessary to protect the privacy and safety of the persons affected by the release of the information.

(D) **Information sharing**
(i) Grantees and subgrantees may share—
(I) nonpersonally identifying data in the aggregate regarding services to their clients and nonpersonally identifying demographic information in order to comply with Federal, State, tribal, or territorial reporting, evaluation, or data collection requirements;
(II) court-generated information and law enforcement-generated information contained in secure, governmental registries for protection order enforcement purposes; and
(III) law enforcement-generated and prosecution-generated information necessary for law enforcement and prosecution purposes.
(ii) In no circumstances may—
(I) an adult, youth, or child victim of domestic violence, dating violence, sexual assault, or stalking be required to provide a consent to release his or her personally identifying information as a condition of eligibility for the services provided by the grantee or subgrantee;
(II) any personally identifying information be shared in order to comply with Federal, tribal, or State reporting, evaluation, or data collection requirements, whether for this program or any other Federal, tribal, or State grant program.

(E) **Statutorily mandated reports of abuse or neglect**
Nothing in this section prohibits a grantee or subgrantee from reporting suspected abuse or neglect, as those terms are defined and specifically mandated by the State or tribe involved.

(F) **Oversight**
Nothing in this paragraph shall prevent the Attorney General from disclosing grant activities authorized in this Act to the chairman and ranking members of the Committee on the Judiciary of the House of Representatives and the Committee on the Judiciary of the Senate exercising Congressional oversight authority. All disclosures shall protect confidentiality and omit personally identifying information, including location information about individuals.

(G) **Confidentiality assessment and assurances**
Grantees and subgrantees must document their compliance with the confidentiality and privacy provisions required under this section.

Initial JAC
Date 10.7.2020

EXHIBIT G

As the duly authorized representative of the applicant, I hereby acknowledge that the applicant has received notice of that if awarded funding they will comply with the above statutory requirements. This acknowledgement shall be treated as a material representation of fact upon which the Department of Justice will rely if it determines to award the covered transaction, grant, or cooperative agreement.

Jessica A Cantin CEO

Typed Name of Authorized Representative Title

Telephone Number 603 625 5785

Signature of Authorized Representative 10/7/2020 Date Signed

YWCA NH

Agency Name

Public Reporting Burden Paperwork Reduction Act Notice. Under the Paperwork Reduction Act, a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. We try to create forms that are accurate, can be easily understood, and which impose the least possible burden on you to provide us with information. The estimated average time to complete and file this form is 60 minutes per form. If you have comments regarding the accuracy of this estimate, or suggestions for making this form simpler, you can write to the Office on Violence Against Women, U.S. Department of Justice, 145 N Street, NE, 10th Floor, Washington, DC 20530.

Initial JAC
Date 10-7-2020

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 YWCA NEW HAMPSHIRE is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on September 25, 1920. 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: 66716
Certificate Number: 0005024737

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 7th day of October A.D. 2020.

William M. Gardner
Secretary of State

eliminating racism
empowering women
ywca

YWCA New Hampshire
72 Concord Street
Manchester, NH, 03101
P 603.625.5785
F 603.627.8900
ywcanh.org

CERTIFICATE OF AUTHORITY

I, Laurie Warnock, Chair, YWCA Board of Directors, do hereby certify that:

1- The YWCA NH Board of Directors has agreed to accept funds and enter into a grant agreement with the NH Department of Justice;

2. The YWCA NH Board of Directors authorizes the CEO to execute any documents which may be necessary for this contract;

3. This authorization has not been revoked, annulled or amended in any manner whatsoever, and remains in full force and effect as of the date hereof, and

4. The following now occupies the office indicated above:
Jessica Cantin, CEO

IN WITNESS WHEREOF, I have unto set my hand as the Board Chair on this 7th day of October 2020.

Laurie Warnock, Board Chair
YWCA NH Board of Directors

STATE OF NEW HAMPSHIRE
COUNTRY OF HILLSBOROUGH

On this 7th day of October 2020, before me, Elizabeth Green, the undersigned director, personally appeared Laurie Warnock, who acknowledged their self to be the Board Chair for YWCA New Hampshire, being authorized to do so, executed the foregoing instrument for the purpose herein contained.

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

ELIZABETH L. GREEN
MY COMMISSION EXPIRES NOV. 6, 2024
NOTARY PUBLIC NEW HAMPSHIRE

Elizabeth Green, Notary Public
Commission expires: 11/6/2024

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 10/07/2020

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

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

PRODUCER FIA/Cross Insurance 1100 Elm Street Manchester NH 03101	CONTACT NAME: Judith George CIC,CPIW,CRIS PHONE (A/C, No, Ext): (603) 669-3216 FAX (A/C, No): (603) 645-4331 E-MAIL ADDRESS: jgeorge@crossagency.com
INSURED YWCA New Hampshire 72 Concord Street Manchester NH 03101	INSURER(S) AFFORDING COVERAGE — NAIC # INSURER A: WestGUARD Ins Co — 11981 INSURER B: LM Insurance Corp INSURER C: INSURER D: INSURER E: INSURER F:

COVERAGES CERTIFICATE NUMBER: 20-21 All Lines REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY [X] CLAIMS-MADE [ ] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [ ] POLICY [ ] PRO-JECT [X] LOC [ ] OTHER:			C1GP101158	08/01/2020	08/01/2021	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	$ 1,000,000 $ 100,000 $ 5,000 $ 1,000,000 $ 2,000,000 $ 2,000,000
A	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [X] HIRED AUTOS ONLY [X] SCHEDULED AUTOS [X] NON-OWNED AUTOS ONLY			C2GP100926	08/01/2020	08/01/2021	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) Medical payments	$ 1,000,000 $ $ $ $
A	[X] UMBRELLA LIAB [X] OCCUR [ ] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [X] RETENTION $ 10,000			C3GP100498	08/01/2020	08/01/2021	EACH OCCURRENCE AGGREGATE	$ 3,000,000 $ 3,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N [N] If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		WC531S608405-010 (3a.) NH	08/01/2020	08/01/2021	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 500,000 $ 500,000 $ 500,000

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

CERTIFICATE HOLDER

NH Dept. of Justice
33 Capitol Street
Concord NH 03301-6397

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

Judith L. George, CIC CRIS (CPIW)

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State of New Hampshire
Department of State
2015 NONPROFIT REPORT

Filed
Date Filed: 11/24/2015
Effective Date: 11/24/2015
Business ID: 66716
William M. Gardner
Secretary of State

BUSINESS NAME:	YWCA NEW HAMPSHIRE
BUSINESS TYPE:	Domestic Nonprofit Corporation
BUSINESS ID:	66716
CITIZENSHIP:	Domestic
STATE OF INCORPORATION:	New Hampshire

CURRENT PRINCIPAL OFFICE ADDRESS	CURRENT MAILING ADDRESS
72 Concord St Manchester, NH, 03101, USA	NONE

PRINCIPAL PURPOSE(S)	
NAICS CODE	NAICS SUB CODE
Other Services (except Public Administration)	Other Social Advocacy Organizations

OFFICER / DIRECTOR INFORMATION		
NAME	BUSINESS ADDRESS	TITLE
Patricia Findlen	SNHU, 2500 North River Road, Manchester, NH, 03106, USA	Vice President
Betsi Devries	[redacted]	Secretary
Ashley Major	Nathan Wechsler & Company, 70 Commercial Street Suite 401, Concord, NH, 03301, USA	Treasurer
MaryLou Beaver	Every Child Matters, 47 Hall Street, Concord, NH, 03301, USA	Chairman of the Board of Directors
Judith George	Cross Insurance, 1100 Elm Street, Manchester, NH, 03101, USA	Director
Mary Ann Cooney	[redacted]	Director
Donna Ehrler	Northway Bank, 10 Commerce Park North Unit 13B, Bedford, NH, 03110, USA	Director
McCeil Johnson	SNHU, 2500 North River Road, Manchester, NH, 03106, USA	Director
Paula Manning	TD Bank, 300 Franklin Street, Manchester, NH, 03101, USA	Director

I, the undersigned, do hereby certify that the statements on this report are true to the best of my information, knowledge and belief.

Betsi Devries	Secretary
SIGNATURE	TITLE

Key Personnel

Cindy Encarnacion, Culturally Specific Advocate
Salary: $33,280.00
Paid through grant: $17,850.00

eliminating racism
empowering women
ywca

YWCA New Hampshire
72 Concord Street
Manchester, NH, 03101
P 603.625.5785
F 603.627.8900
ywcanh.org

CINDY ENCARNACION

[redacted]

Authorized to work in the US for any employer

WORK EXPERIENCE

Cultural Specific Child Focused Advocate

YWCA NH - Manchester, NH
September 2019 to Present

Responsibilities

• Direct Service- Provide trauma informed crisis intervention in person and via phone. Crisis intervention includes but is not limited to emotional support, personal advocacy, and connection to local and government based resources.
• Court Advocacy in the form of court accompaniment for entire DV and Stalking protection order process including filing, temporary orders, final hearings and referrals to legal assistance.
• Hospital accompaniment for domestic violence related trauma and sexual assault- including personal advocacy before, during and after SANE kit examination for sexual assault survivors.
• Law Enforcement advocacy through police accompaniment for sexual assault and domestic violence survivors.
• Assist in translation of any English document for Spanish only speaking clients.
• Assistance, translation, and referral for applying to all government and/other agency resources for Spanish only speaking clients.
• Facilitation of Latina/o support group and any other support group and training when applicable, as needed.
• Cultural and Bi-cultural specific/sensitive direct service when applicable.
• Direct service, maintenance and support to all residents of our confidential shelter "Emily's place".
• Weekly case management and personal/systematical advocacy for residents of Emily's place.
• Implement and uphold polices and procedures at Emily's place and YWCA NH.
• Provide back up support/coverage and direct service to 24 hour crisis line on a monthly basis.
• Maintain all necessary reporting required- such as contact logs,court assistance forms, and other documentation as required.
• Work in collaboration with YWCA NH and NHADSV Coalition to assure confidentiality of all functions and resources offered to survivors.

Accomplishments

• Assist Latina/Latino clients in personal, trauma informed, advocacy in their native language.
• Community involvement and recruitment through YWCA NH events and outreach
• Implementation of Child focused/ Cultural Specific programming

Off Site Director

New Morning Schools - Hooksett, NH
September 2016 to Present

Responsibilities

- Lead and supervise a team of staff members to create a unique and pleasant before/after school program.
- Ensure program is operating effectively- maintaining state licensing, safety and educational standards.
- Communicate with parents and guardianship to provide the best care experience possible.
- Lead recruitment and training of new employees.

Accomplishments

- Leadership Role
- Multiple Across NH certifications

Program Administrator

New Morning Schools - Hooksett, NH
December 2015 to Present

Responsibilities

- Program management
- Clergy/Administrative work
- Student and Staff registration forms
- Outbound telephone communication
- Communication through email
- Supply inventory of Program supplies
- Scheduling and Monthly reports

Accomplishments

- After 2 years became sole trainer of this role.
- Independently developed a specialized training program based on my personal job experience.
- Promoted to both duel Site Director and Program Administrator trainer. Role later changed to trainer of all major off site roles (Assistant Group leader, Group leader, Program Administrator and Site director)

Retail Banker

Santander Bank (formerly known as Sovereign Bank) - Derry, NH
August 2012 to August 2014

Responsibilities

- Sale and maintenance of bank products
- Cash shipments
- Weekly sales meeting reports
- One on One customer care support
- Operational management

Accomplishments

- Excelled in customer satisfaction and customer reviews
- Developed new ideas for customer retention and customer satisfaction
- Engagement in many company run community outreach programs such as "Feet on the Street" which offered local businesses a chance to learn of bank products.

Float Teller/Banking Representative

Sovereign Bank - Floating rt. 93
June 2011 to April 2012

Responsibilities

- Basic teller skills
- Cash handling
- Transactions on Finesse banking system.

• Sales of banking products.
• Bank opening and closing procedures
• Vault procedures
• Travel as "float teller" to regional banks. Serve as coverage staff to other branches while regular staff members were on vacations, sick, etc

Accomplishments
• Regional recognition for ability to learn, teach, and branch out to existing and potential customers
• Positive yearly employee review

Retail Clerk/Sales Associate

Sears - Salem, NH
October 2008 to June 2011

Responsibilities
• Cash handling merchandise sales
• Returns, layaways, customer questions, and store maintenance.
• Small commission credit card sales

Accomplishments
• Obtained experience in credit applications and credit sales, ranked number 1 in the store for credit sales surpassing top store goal of 115%.
• Steadily maintained personal commissioned credit sales above goal at 500%+.
• Assigned to train new employees in job responsibilities emphasis on credit card sales.
• Regular customer performance reviews (CSAT) On average receiving a 9, out of a 1-10 scale. 90% customer satisfaction noting primarily friendliness and knowledgeable.

Floor Associate

Hollister Co. - Salem, NH
November 2007 to January 2008

Responsibilities
• Maintain store appearance
• Assist customers in finding merchandise and answer frequently asked questions.
• Ensure all customers were satisfied and left the store eager to return.

Accomplishments
• Developed knowledge of customer service and appreciation.

EDUCATION

Psychology

University of New Hampshire - Durham, NH
2011 to 2015

Politics and Psychology for Global Citizenship

Institute Palazzo Rucellai - Firenze, Toscana
2012 to 2012

Psychology

Middlesex Community College - Lowell, MA
2009 to 2011

High School Diploma

Salem High School - Salem, NH
2005 to 2009

SKILLS

- Microsoft office
- Excel
- Strategic Planning
- Multi-Line Phone System
- Team Building
- Cash Handling
- Administrative Assistant
- Child care
- Customer Service
- Management
- CPR
- Microsoft Word
- Public Speaking
- retail sales
- Organizational Skills
- Event Planning
- Customer Service Skills
- problem solving
- Crisis Intervention
- Banking
- Operations Management
- Case Management

CERTIFICATIONS AND LICENSES

CPR/First Aid

ASSESSMENTS

Written Spanish for English Speakers — Expert

April 2019

Measures a candidate's ability to respond to basic requests written in Spanish.
Full results: https://share.indeedassessments.com/share_assignment/sxjxsbw-qdcn61-t

Indeed Assessments provides skills tests that are not indicative of a license or certification, or continued development in any professional field.

ADDITIONAL INFORMATION

Bilingual (Spanish-English)
Fluent Speech, Writing and Reading

2020/2021 YWCA New Hampshire Board of Directors

(Revised 10/7/2020)

Name	Work
Adumene, Kile Term 1: March 2023	
Akers, Stacy Term 1: December 2022	Privacy Officer Exeter Hospital
Day, Julie Term 1: June 2021	
Donna Ehrler Term 2: November 2021	Senior Vice President Camden National Bank
Gilmore, Brooke (Secretary) Term 1: August 2020	Director, Deborah L. Coffin Women's Center/Assistant Professor SNHU
Gawron, Raquel (Chair Elect) Term 1: May 2023	Great New Hampshire Restaurants
Heffernan, Lisa (Treasurer) Term 1: October 2021	Associate VP of Finance SNHU
Koschek, Kimberly Term 1: May 2023	Catholic Medical Center
Milliken, Heather Term 1: September 2023	Director of Product Stategy Cigna Behavioral Health
Nicholson, Juliann Term 1: December 2022	
Salvi Hudgins, Beth Term 1: September 2023	
Seaton, Jennifer Term 1: September 2023	
Tanner, Courtney Term 1: June 2022	Director, Government Relations Dartmouth Hitchcock
Warnock, Laurie (Chair) Term 2: November 2022	NH Health Education Coordinator Northern NE Poison Center NH DHHS

Term date is expiration of three year term. Each member may serve two 3-year terms.

YWCA NEW HAMPSHIRE

FINANCIAL STATEMENTS

JUNE 30, 2019

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Statement of cash flows 7

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HESSION & PARE, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
62 Stark Street, Manchester, New Hampshire 03101
603-669-5477 FAX 603-669-0197

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
YWCA New Hampshire
Manchester, New Hampshire

We have audited the accompanying financial statements of YWCA New Hampshire (the "Association") (a nonprofit organization), which comprise the statements of financial position as of June 30, 2019 and 2018, 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.

Auditor's 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 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 Association'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.

To the Board of Directors
YWCA New Hampshire

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Association as of June 30, 2019 and 2018, 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.

Emphasis of Matter

As discussed in Note 2 to the financial statements, as of and for the years ended June 30, 2019 and 2018, the Association adopted Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2016-4, *Presentation of Financial Statements of Not-for-Profit Entities*. Our opinion is not modified with respect to this matter.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental information on page 24 is presented specifically for Manchester Community Resource Center, Inc. and is 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 information has been subjected to the auditing procedures applied in the audit 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 combined financial statements as a whole.

Manchester, New Hampshire
September 17, 2019

Hessam & Pare PC

YWCA NEW HAMPSHIRE

STATEMENT OF FINANCIAL POSITION

As of June 30, 2019
(with comparative totals for 2018)

ASSETS

	2019	2018
Current assets		
Cash and cash equivalents	$ 229,067	$ 15,915
Grants receivable	206,638	91,178
Prepaid expenses	9,150	2,048
Total current assets	444,855	109,141
Security deposit	2,470	2,470
Investments	193,034	182,856
Beneficial interest in trust	1,794,347	1,692,087
Property and equipment, net	1,012,580	1,057,695
Total assets	$ 3,447,286	$ 3,044,249

LIABILITIES AND NET ASSETS

Current liabilities		
Accounts payable and accrued expenses	$ 44,636	$ 47,245
Deferred revenue	186,941	30,686
Line of credit	-	153,528
Current portion of long-term debt	8,750	22,968
Total current liabilities	240,327	254,427
Non-current liabilities		
Long-term debt, less current portion	105,000	113,749
Other liability (Note 11)	-	34,866
Total non-current liabilities	105,000	148,615
Total liabilities	345,327	403,042
Net assets		
Without donor restrictions	1,100,400	732,339
With donor restrictions	2,001,559	1,908,868
Total net assets	3,101,959	2,641,207
Total liabilities and net assets	$ 3,447,286	$ 3,044,249

See notes to financial statements.

YWCA NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2019

	Without Donor Restrictions	With Donor Restrictions	2019
Public support			
Foundations and grants	$ 775,769	$ 11,600	$ 787,369
United Way	4,364	22,000	26,364
Contributions	122,573	19,525	142,098
Memberships	100	-	100
In-kind donations	34,594	-	34,594
Special events (net of direct costs of $38,962 in 2019)	(1,287)	11,500	10,213
Total public support	936,113	64,625	1,000,738
Revenue			
Program fees	46,121	-	46,121
Facilities rental	36,382	-	36,382
Investment income, net of fees	146	2,148	2,294
Other revenue	17,934	-	17,934
Net assets released from restrictions	83,996	(83,996)	-
Total revenue	184,579	(81,848)	102,731
Total public support and revenue	1,120,692	(17,223)	1,103,469
Expenses			
Program services	922,601	-	922,601
Management and general	180,399	-	180,399
Total expenses	1,103,000	-	1,103,000
Increase (decrease) in net assets from operations	17,692	(17,223)	469
Non-operating income			
Unrealized losses on investments	(1,145)	(2,054)	(3,199)
Realized gains on investments	1,375	9,708	11,083
Other income (Note 11)	315,253	-	315,253
Foregiveness of debt	34,886	-	34,886
Change in beneficial interest in trust	-	102,260	102,260
Total non-operating income	350,369	109,914	460,283
Increase in net assets	368,061	92,691	460,752
Net assets, beginning of year	732,339	1,908,868	2,641,207
Net assets, end of year	$ 1,100,400	$ 2,001,559	$ 3,101,959

See notes to financial statements.

YWCA NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2018

	Without Donor Restrictions	With Donor Restrictions	2018
Public support			
Foundations and grants	$ 555,494	$ 47,000	$ 602,494
United Way	5,137	-	5,137
Contributions	35,907	3,004	38,911
Memberships	210	-	210
In-kind donations	25,300	-	25,300
Special events (net of direct costs of $22,281 in 2018)	31,437	-	31,437
Total public support	653,485	50,004	703,489
Revenue			
Program fees	88,779	-	88,779
Facilities rental	29,047	-	29,047
Investment income, net of fees	781	2,629	3,410
Other revenue	19,204	-	19,204
Net assets released from restrictions	190,009	(190,009)	-
Total revenue	327,820	(187,380)	140,440
Total public support and revenue	981,305	(137,376)	843,929
Expenses			
Program services	797,635	-	797,635
Management and general	181,304	-	181,304
Total expenses	978,939	-	978,939
Increase (decrease) in net assets from operations	2,366	(137,376)	(135,010)
Non-operating income			
Unrealized losses on investments	(1,497)	(6,632)	(8,129)
Realized gains on investments	2,334	9,196	11,530
Change in beneficial interest in trust	-	49,960	49,960
Total non-operating income	837	52,524	53,361
Increase (decrease) in net assets	3,203	(84,852)	(81,649)
Net assets, beginning of year	729,136	1,993,720	2,722,856
Net assets, end of year	$ 732,339	$ 1,908,868	$ 2,641,207

See notes to financial statements.

YWCA NEW HAMPSHIRE

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2019
(with comparative totals for 2018)

	Program Services					
	Crisis Services	Youth and Community Service	Total Program Services	Management and General	2019	2018
Wages	$ 541,529	$ 18,105	$ 559,634	$ 33,526	$ 593,160	$ 504,526
Payroll taxes	44,030	1,368	45,398	2,963	48,361	45,929
Health and retirement benefits	24,652	1,350	26,002	487	26,489	19,900
Total wages, benefits and payroll taxes	610,211	20,823	631,034	36,976	668,010	570,355
Program expense	80,011	287	80,298	27,479	107,777	56,405
Maintenance and repairs	44,134	2,786	46,920	10,418	57,338	95,245
Heat and utilities	34,304	751	35,055	10,738	45,793	35,778
Insurance	31,041	2,830	33,871	5,331	39,202	83,055
Office expense	24,457	411	24,868	9,532	34,400	17,701
Training, meetings and conferences	21,454	-	21,454	8,788	30,242	7,605
Telephone	13,187	475	13,662	5,045	18,707	15,077
Professional fees	6,616	74	6,690	5,443	12,133	11,620
Miscellaneous	1,022	-	1,022	10,358	11,380	6,158
Interest	5,354	386	5,740	4,762	10,502	11,877
Travel and transportation	6,047	-	6,047	1,380	7,427	9,196
Dues to national organization	1,950	232	2,182	2,461	4,643	660
Dues and subscriptions	1,752	-	1,752	1,429	3,181	6,294
Advertising	-	-	-	1,174	1,174	100
Postage	201	24	225	546	771	1,485
Total expenses before depreciation	881,741	29,079	910,820	141,860	1,052,680	928,611
Depreciation	11,781	-	11,781	38,539	50,320	50,328
Total expenses	$ 893,522	$ 29,079	$ 922,601	$ 180,399	$ 1,103,000	$ 978,939

See notes to financial statements.

YWCA NEW HAMPSHIRE

STATEMENT OF CASH FLOWS

For the Year Ended June 30, 2019
(with comparative totals for 2018)

	2019	2018
Cash flows from operating activities		
Change in net assets	$ 460,752	$ (81,649)
Adjustments to reconcile change in net assets to cash provided by (used in) operating activities		
Depreciation	50,320	50,328
Unrealized losses on investments	3,199	8,129
Realized (gains) on investments	(11,083)	(11,530)
Realized (gains) on real estate	(315,253)	-
(Increase) decrease in grants receivable	(115,460)	178,008
(Increase) decrease in deposits and prepaid expenses	(7,102)	2,401
(Increase) in beneficial interest in trust	(102,260)	(49,960)
(Decrease) increase in accounts payable and accrued expenses	(2,610)	21,245
Increase in deferred revenue	156,255	4,413
Net cash provided by operating activities	116,758	121,385
Cash flows from investing activities		
Purchases of capital assets	(5,205)	(163,345)
Proceeds from sale of real estate	315,253	-
Proceeds from sale of investments	51,693	67,800
Purchase of investments	(53,986)	(21,210)
Net cash provided by (used in) investing activities	307,755	(116,755)
Cash flows from financing activities		
Cash proceeds from line-of-credit	370,500	370,100
Cash payments on line-of-credit	(524,028)	(391,688)
Proceeds from loans	-	37,500
Foregiveness of debt	(34,866)	-
Debt principal payments	(22,967)	(20,251)
Net cash (used in) financing activities	(211,361)	(4,339)
Net increase in cash and cash equivalents	213,152	291
Cash and cash equivalents, beginning of year	15,915	15,624
Cash and cash equivalents, end of year	$ 229,067	$ 15,915
Supplemental disclosures of cash flow information		
Cash paid for interest	$ 10,502	$ 11,877

See notes to financial statements.

YWCA NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Note 1. NATURE OF ACTIVITIES

YWCA New Hampshire (the "Association"), is a state-wide New Hampshire non-profit organization. It is a member of YWCA USA, with whom it shares the mission of eliminating racism, empowering women and promoting peace, justice, freedom and dignity for all. This mission is met locally through the delivery of social service programs, as well as programs that enrich the general community. The Association's current services include: youth and community services and programming, and victim services, which include 24-hour crisis services, an emergency shelter, support groups and criminal and civil court advocacy.

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies

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

Net assets

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

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

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

YWCA NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of estimates

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

Cash and cash equivalents

The Association considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Grants receivable and revenue

Grants receivable are recognized when the qualifying costs are incurred for cost-reimbursement grants or contracts, or when a unit of service is provided for performance grants. Grant revenue from federal agencies is subject to review by grantor agencies. The review could result in the disallowance of expenditures under the terms of the grants, or reductions of future grant awards. Based on prior experience, the Association's management believes that costs ultimately disallowed, if any, would not materially affect the financial position of the Association.

Investments

The Association accounts for investments in accordance with U.S. GAAP. U.S. GAAP requires that investments with readily determinable values and all investments in debt securities are stated at their fair value in the statement of financial position. Investments, which consist of marketable equity, mutual funds and money market accounts, are carried at market value and are classified as long-term assets since it is the Association's intent to hold these securities for more than one year. All realized and unrealized gains and losses are included in the changes in net assets in the accompanying statement of activities. Investment income is recorded on the accrual basis.

YWCA NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Endowment investments

Endowment investments consist of investments purchased with the following resources:

- Donor-restricted permanent endowments, which are contributions restricted by donors to investment in perpetuity with only investment income and appreciation being used to support the Association's activities.

- Board-designated endowments, which are resources set aside by the Board of Directors for an indeterminate period to operate in a manner similar to a donor-restricted permanent endowment. Because a Board-designated endowment results from an internal designation, it can be spent upon action of the Board of Directors.

Endowment investments also include investments purchased with unspent investment income and net gains on these resources.

Property and equipment

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

Depreciation is provided on the straight-line method by charges to expense in amounts estimated to recover the cost of these assets over their estimated useful lives as follows:

Buildings and improvements	10 - 39 years
Equipment	5 - 7 years

YWCA NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Contributions

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

Donated material and services

Donated services are recognized as contributions in accordance with U.S. GAAP if the services (a) create or enhance nonfinancial assets or (b) require specialized skills that are provided by people with those skills and would otherwise be purchased by the Association.

A substantial number of volunteers have donated significant amounts of their time to the Association's program services; however, the value of this contributed time is not reflected in the accompanying financial statements since the volunteers' time does not meet the criteria for recognition.

Donations of materials and equipment are recorded as support at fair market value on the date of receipt. At June 30, 2019 and 2018, there were donated materials of $34,594 and $25,300, respectively.

Functional allocation of expenses

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

Compensated absences

It was the Association's policy that accrued vacation benefits must be used by the end of the second quarter of the next calendar year or be lost. Sick leave benefits up to 60 days accrue, but are not payable upon severance. The Association instituted a self-managed Paid Time Off program as of July 1, 2019. Therefore, on June 30, 2019 all accrued vacation benefits were paid out to employees. Under the new program, no vacation time is accrued. Therefore, no provision has been made for such absences.

YWCA NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair value of financial instruments

Cash, trade and other accounts receivable, accounts payable, accrued expenses and other liabilities are carried in the financial statements as amounts which approximate fair value due to the inherently short-term nature of the transactions. The fair values determined for financial instruments are estimates, which for certain accounts may differ significantly from the amounts that could be realized upon immediate liquidation.

Income taxes

The Association is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code as a charitable organization, whereby only unrelated business income as defined by Section 509(a)(1) of the Code is subject to federal income tax. At June 30, 2019 and 2018, the Association had no unrelated business income. Accordingly, no provision for income taxes has been recorded. The income tax filings for the tax years before 2015 are no longer subject to examination by federal and state taxing authorities.

Change in accounting principles

The Association implemented FASB ASU No. 2016-14 in the current year, applying the changes retrospectively. The new standards change the following aspects of the financial statements:

- The unrestricted net asset class has been renamed net assets without donor restrictions.
- The temporarily restricted and permanently restricted net asset class has been combined into a single net asset class called net assets with donor restrictions.
- The financial statements include a disclosure about liquidity and availability of resources (Note 3).

YWCA NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

The changes had the following effect on net assets at July 1, 2018:

Net asset class	As originally presented	After adoption of ASU 2016-14
Unrestricted net assets	$ 732,339	
Temporarily restricted net assets	1,779,778	
Permanently restricted net assets	129,090	
Net assets without donor restrictions		$ 732,339
Net assets with donor restrictions		1,908,868
Total net assets	$ 2,641,207	$ 2,641,207

Note 3. LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use within one year of June 30, 2019 are:

Financial assets:	
Cash and cash equivalents	$ 229,067
Grants receivable	206,638
Investments	193,034
Beneficial interest in trust	1,794,347
Total financial assets	2,423,086
Less financial assets held to meet donor-imposed restrictions:	
Purpose-restricted net assets	(41,206)
Donor-restricted endowment funds	(166,006)
Less financial assets not available within one year:	
Beneficial interest in trust	(1,794,347)
Less board-designated endowment fund	(27,028)
Amount available for general expenditures within one year	$ 394,499

YWCA NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Note 3. LIQUIDITY AND AVAILABILITY (concluded)

The Association's endowment funds consist of donor-restricted endowments and funds designated by the Board as endowments. Income from donor-restricted endowments is restricted for specific purposes, with the exception of the amounts available for general use. Donor-restricted endowment funds are not available for general expenditure.

The Association's endowment of $193,034 is subject to an annual spending rate as described in Note 6. Although management does not intend to spend from this endowment (other than amounts appropriated for general expenditure as part of the Board's annual budget approval and appropriation), these amounts could be made available if necessary.

Note 4. FAIR VALUE MEASUREMENTS

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

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

Level 1 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.

Level 3 inputs consist of inputs that are unobservable and significant to the fair value measurement and have the lowest priority.

YWCA NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Note 4. FAIR VALUE MEASUREMENTS (concluded)

The Association uses appropriate valuation techniques based on available inputs to measure the fair value of its investments and beneficial interest in trust. 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.

Note 5. INVESTMENTS

Investments consisted of the following at June 30:

	2019		2018	
	Cost	Market Value	Cost	Market Value
Money market funds	$ 3,610	$ 3,610	$ 6,884	$ 6,884
Mutual funds- domestic	170,345	171,810	137,540	138,050
Mutual funds- international	17,797	17,614	18,816	17,898
Common stock- domestic	-	-	15,345	20,024
Total	$ 191,752	$ 193,034	$ 178,585	$ 182,856

For the years ended June 30, 2019 and 2018, investment fees were $1,862 and $2,264, respectively.

Investment return at June 30 is summarized as follows:

	2019	2018
Net interest and dividend income	$ 2,294	$ 3,410
Realized gain on investments	11,083	11,530
Unrealized (loss) on investments	(3,199)	(8,129)
Total	$ 10,178	$ 6,811

YWCA NEW HAMPSHIRE

NOTES TO FINANCIAL STATEENTS

Note 5. INVESTMENTS (concluded)

As discussed in Note 3 to these financial statements, the Association is required to report its fair value measurements in one of three levels, which are based on the ability to observe in the marketplace the inputs to the Association's valuation techniques. The valuation technique used to measure investments is Level 1. Level 1, the most observable level of inputs, is for investments measured at quoted prices in active markets for identical investments as of June 30, 2019.

Note 6. ENDOWMENT FUND ASSETS

The Association's endowment consists of funds established either by donors (referred to as *donor designated endowment funds*) and/or by resources set aside by the Board of Directors to function as endowments (referred to as *board designated endowment funds*). As required by GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor imposed restrictions.

The State of New Hampshire enacted the Uniform Prudent Management of Institutional Funds Act (UPMIFA). UPMIFA establishes law for the management and investment of donor-restricted endowment funds. The Board of Directors of the Association has interpreted UPMIFA as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds unless there are explicit donor stipulations to the contrary. The original gift is defined by the Association as (*a*) the original value of gifts donated to all donor-restricted endowments, (*b*) the original value of any subsequent gifts to donor-restricted endowments, and (*c*) the original value of accumulations to donor-restricted endowments made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

YWCA NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Note 6. ENDOWMENT FUND ASSETS (continued)

The following schedule includes activity for all investments held by the Association:

June 30, 2019	Without Donor Restrictions	With Donor Restrictions	Total
Investments, beginning of year	$ 14,154	$ 168,702	$ 182,856
Investment return			
Net investment income	146	2,148	2,294
Realized gain	1,375	9,708	11,083
Unrealized loss	(1,145)	(2,054)	(3,199)
Total investment return	376	9,802	10,178
Appropriation of endowment assets:			
Spending rate	12,498	(12,498)	-
Investments, end of year	$ 27,028	$ 166,006	$ 193,034

Investment Net Asset Composition by Fund Type

June 30, 2019	Without Donor Restrictions	With Donor Restrictions	Total
Board designated	$ 27,028	$ -	$ 27,028
Donor designated	-	166,006	166,006
Total	$ 27,028	$ 166,006	$ 193,034

YWCA NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Note 6. ENDOWMENT FUND ASSETS (continued)

June 30, 2018	Without Donor Restrictions	With Donor Restrictions	Total
Investments, beginning of year	$ 49,574	$ 176,471	$ 226,045
Investment return			
Net investment income	781	2,629	3,410
Realized gain	2,334	9,196	11,530
Unrealized loss	(1,497)	(6,632)	(8,129)
Total investment return	1,618	5,193	6,811
Appropriation of endowment assets:			
Board designated withdrawal	(50,000)	-	(50,000)
Spending rate	12,962	(12,962)	-
Investments, end of year	$ 14,154	$ 168,702	$ 182,856

Investment Net Asset Composition by Fund Type

June 30, 2018	Without Donor Restrictions	With Donor Restrictions	Total
Board designated	$ 14,154	$ -	$ 14,154
Donor designated	-	168,702	168,702
Total	$ 14,154	$ 168,702	$ 182,856

The Association has adopted an investment policy to provide a total return sufficient to support annual funding needs while preserving the assets against inflation. Total return is defined as dividend or interest income, plus realized and unrealized capital appreciation or depreciation at fair market value, net of fees.

Note 6. ENDOWMENT FUND ASSETS (concluded)

The Association has a Board approved spending policy of up to 7% of the total value of the portfolio, which includes interest and dividends, as annual cash requirements.

In recognition of the prudence required of fiduciaries, reasonable diversification is sought where possible. Asset allocation parameters have been developed based on investment objectives, liquidity needs, and time horizon for intended use.

Note 7. BENEFICIAL INTEREST IN TRUST

The Association is an irrevocable beneficiary of a charitable remainder trust held by a bank as trustee. These resources are neither in the possession of, nor under the control of the Association. The terms of the trust provide for income of the trust to be distributed to the current beneficiary, and upon the beneficiary's death, the principal is to be distributed to charitable beneficiaries. The fair value of the beneficial interest was determined by applying the Association's percentage interest (14%) to the fair value of the trust assets as reported by the Trustee.

The fair market value of the beneficial interest in a trust is based upon the present value of the estimated future cash receipts from the trust's assets, considering a rate of return on the assets in the trust. As discussed in Note 4, the valuation technique used by the Association is a Level 3 measure because there are no observable market transactions.

Changes in fair value of the beneficial interest in trust are comprised of the following:

Balance at June 30, 2017	$ 1,642,127
Change in value of beneficial interest in trust	49,960
Balance at June 30, 2018	$1,692,087
Change in value of beneficial interest in trust	102,260
Balance at June 30, 2019	$1,794,347

YWCA NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Note 8. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30:

	2019	2018
Land	$ 63,325	$ 63,325
Buildings and improvements	2,719,034	2,719,034
Equipment	98,553	93,348
Total	2,880,912	2,875,707
Less accumulated depreciation	1,868,332	1,818,012
Net property and equipment	$ 1,012,580	$ 1,057,695

Note 9. LINE OF CREDIT

In fiscal year 2005, the Association entered into a revolving line of credit agreement with a bank for $150,000. During fiscal year 2014, the Association increased the line of credit for maximum borrowings of $225,000. The terms of the agreement are due on demand, at a rate of interest equal to 1.5% above the Wall Street Journal prime rate (7.0% at June 30, 2019). The line of credit is secured by general business assets of the Association. As of June 30, 2019 and 2018, $0 and $153,528 was advanced on the line of credit, respectively.

Note 10. LONG-TERM DEBT

Long-term debt consisted of the following at June 30:

	2019	2018
Note payable to NH Housing Finance Authority, in monthly installments of $1,448 including interest at 4%, due December 1, 2018, secured by real property located in Manchester, New Hampshire. The amount was paid in full during 2019.	$ -	$ 14,217
Note payable to City of Manchester in annual installments of $3,750, interest at 0%, due July 1, 2028, secured by real property located in Manchester, New Hampshire.	33,750	37,500

YWCA NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Note 10. LONG-TERM DEBT (concluded)

Note payable to City of Manchester in annual installments of $5,000, interest at 0%, due October 1, 2034, secured by real property located in Manchester, New Hampshire.	80,000	85,000
Total debt	113,750	136,717
Less current maturities	8,750	22,968
Long-term debt	$ 105,000	$ 113,749

The following is a summary of maturities due on long-term debt as of June 30, 2019:

Year ending June 30,	Amount
2020	$ 8,750
2021	8,750
2022	8,750
2023	8,750
2024	8,750
Thereafter	70,000
Total	$ 113,750

Note 11. OTHER LIABILITY

The Association owed $34,866 in 2018 to Antoinette Hill apartments for building improvements paid on their behalf during fiscal year 2010. During 2019, Antoinette Hill apartments was sold and the total amount owed of $34,866 was forgiven. The Association received $315,253 from the sale in 2019.

YWCA NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Note 12. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions were available for the following purposes as of June 30:

	2019	2018
Restricted for		
Programs		
Shelter replacement reserve	$ -	$ 12,022
Crisis services	35,703	32,254
Events	5,503	-
Building improvements	-	3,803
Time		
Beneficial interest in trust	1,794,347	1,692,087
Endowment earnings	36,916	39,612
Endowment invested in perpetuity	129,090	129,090
	$ 2,001,559	$ 1,908,868

The shelter replacement reserve was an escrow account required as part of the New Hampshire Housing Finance Authority mortgage (Note 10). The Association was required to deposit $167 each month into the account, and disbursements were restricted to repair and replacement expenses for the mortgaged property. The reserve was transferred to the Association upon payoff of the mortgage during 2019.

Note 13. PENSION PLAN

The Association participates in a defined benefit retirement plan with the YWCA Retirement Fund, Inc. There are no prior service costs and it is the policy of the Association to timely fund pension costs. For the years ended June 30, 2019 and 2018, total pension expense associated with this plan was $13,031 and $8,597, respectively.

Note 14. RELATED PARTY TRANSACTIONS

The Association is affiliated with the National Office of the YWCA. The Association is required to pay dues to the National Office, calculated as a percentage of certain expenses.

YWCA NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Note 15. LEASE OF FACILITIES

The Association entered into a three-year lease agreement to lease office space to another nonprofit organization, with total monthly lease payments of $1,191 expiring June 2020. The minimum rental income under this operating lease agreement is as follows:

Year ending June 30,	Amount
2020	$ 14,430
Total	$ 14,430

During June 30, 2019 and 2018, total rental income was $36,382 and $29,047, respectively.

Note 16. RISKS AND UNCERTAINTIES

The Association 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 such changes could materially affect the amounts reported in the statements of financial position.

The majority of the Association's grants are received from foundations and from agencies of the State of New Hampshire. As such, the Association's ability to generate resources via grants is dependent upon the economic health of that area and of the State of New Hampshire. An economic downturn could cause a decrease in grants that coincides with an increase in demand for the Association's services.

Note 17. SUBSEQUENT EVENTS

The Association has evaluated subsequent events through September 17, 2019, the date which the financial statements were available to be issued, and has not evaluated subsequent events after that date. No subsequent events were identified that would require disclosure in the financial statements for the year ended June 30, 2019.

YWCA NEW HAMPSHIRE

SCHEDULE OF INCOME AND EXPENSES
FOR MANCHESTER COMMUNITY RESOURCE CENTER, INC.

For the Year Ended June 30, 2019

Income		
	Operating income	$ 9,538
Expenses		
	Wages	9,450
	Payroll tax expense	753
	Benefits	77
	Total disbursements	10,280
Net loss		$ (742)

Key Personnel

Cindy Encarnacion, Culturally Specific Advocate
Salary: $33,280.00
Paid through grant: $17,850.00

eliminating racism
empowering women
ywca

YWCA New Hampshire
72 Concord Street
Manchester, NH, 03101
P 603.625.5785
F 603.627.8900
ywcanh.org

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 St. Concord, NH 03301	
1.3. Subrecipient Name Office of the Grafton County Attorney		1.4. Subrecipient Address 3785 Dartmouth College HWY, N. Haverhill, NH 03774	
1.5 Subrecipient Phone # 603-787-6968	1.6. Account Number 5017-072-500574	1.7. Completion Date 3/31/2022	1.8. Grant Limitation $ 30,000
1.9. Grant Officer for State Agency Kathleen B. Carr		1.10. State Agency Telephone Number 603-271-1234	
"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 Martha Ann Hornick County Attorney	
Subrecipient Signature 2 *If Applicable*		Name & Title of Subrecipient Signor 2 *If Applicable*	
1.13. Acknowledgment: State of New Hampshire, County of Grafton on 10/20/20, 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 Julie L Libby (Seal)			
1.13.2. Name & Title of Notary Public or Justice of the Peace JULIE L. LIBBY, Notary Public My Commission Expires July 11, 2023			
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: Takhmina Rakhmatova Assistant Attorney General, On: / / 10/21/2020			
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").

Subrecipient Initial(s): MH

Date: 10/20/20

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 OF 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

Subrecipient Initial(s): MG

Date: 10/24/12

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 intend 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): _____

Date: 10/21/2.

EXHIBIT A

-SCOPE OF SERVICES-

1. The Office of the Grafton County Attorney as Subrecipient shall receive a grant from the New Hampshire Department of Justice (DOJ) for expenses incurred for services provided to victims of domestic and sexual violence, stalking and dating violence in compliance with the terms, conditions, specifications, and scope of work as outlined in the Subrecipient's application under Services, Training, Officers, Prosecutors for the Violence Against Women Act Formula Grant Program state solicitation.

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
   603-271-8091 or Travis.Teeboom@doj.nh.gov

Initial
Date 12/20/24

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 the P-37.

   3a. The Subrecipient shall be awarded an amount not to exceed $30,000 of the total Grant Limitation upon Governor and Executive Council approval to 12/31/2021, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

   i. With sufficient reason, the Subrecipient may apply for an extension of the grant period for up to three months. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.

   ii. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Executive Council approval, nor after 12/31/2021, or 3/31/2022 if extension is granted.

Initial [illegible]
Date 10/20/20

EXHIBIT C

-SPECIAL PROVISIONS-

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

Initial _____
Date 10/20/12

EXHIBIT C

Violence Against Women Act
SPECIAL CONDITIONS
Grant #2020-WF-AX-0021

1. **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 assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance also is a material requirement of this award.

By accepting this award on behalf of the subrecipient, the authorized subrecipient official accepts all material requirements of the award, and specifically adopts, as if personally executed by the authorized recipient official, all assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance.

Failure to comply with any one or more of these award requirements, whether a condition set out in full below, a condition incorporated by reference below, or an assurance or certification related to conduct during the award period may result in the Office on Violence Against Women ("OVW") or the NH Dept. of Justice ("NHDOJ") taking appropriate action with respect to the subrecipient and the award. Among other things, OVW or NHDOJ may withhold award funds, disallow costs, or suspend or terminate the award. DOJ, including OVW and NHDOJ, 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 34 U.S.C. 10271-10273), 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.

2. **Applicability of Part 200 Uniform Requirements and DOJ Grants Financial Guide**

The subrecipient agrees to comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by the Department of Justice (DOJ) in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements"), and the current edition of the DOJ Grants Financial Guide as posted on the OVW website, including any updated

Initial ____
Date 10/21/20

version that may be posted during the period of performance. The recipient also agrees that all financial records pertinent to this award, including the general accounting ledger and all supporting documents, are subject to agency review throughout the life of the award, during the close-out process, and for three years after submission of the final Federal Financial Report (SF-425) or as long as the records are retained, whichever is longer, pursuant to 2 C.F.R. 200.333, 200.336.

3. **Requirement to report potentially duplicative funding**

If the subrecipient currently has other active awards of federal funds, or if the subrecipient receives any other award of federal funds during the period of performance for this award, the subrecipient promptly must determine whether funds from any of those other federal awards have been, are being, or are to be used (in whole or in part) for one or more of the identical cost items for which funds are provided under this award. If so, the subrecipient must promptly notify the NHDOJ Grants Management Unit in writing of the potential duplication, and, if so requested by the NHDOJ , must seek a budget modification or change-of-project-scope to eliminate any inappropriate duplication of funding.

4. **Requirements related to System for Award Management and unique entity identifiers**

The subrecipient must comply with applicable requirements regarding the System for Award Management (SAM), currently accessible at https://www.sam.gov. This includes applicable requirements regarding registration with SAM, as well as maintaining current information in SAM.

The subrecipient also must comply with applicable restrictions on subawards ("subgrants") to first-tier subrecipients (first-tier "subgrantees"), including restrictions on subawards to entities that do not acquire and provide the unique entity identifier required for SAM registration.

The details of the recipient's obligations related to SAM and to unique entity identifiers are posted on the OVW website at https://www.justice.gov/ovw/award-conditions (Award Condition: Requirements related to System for Award Management (SAM) and unique entity identifiers), and are incorporated by reference here.

5. **Employment eligibility verification for hiring under the award**

The subrecipient must ensure that, as part of the hiring process for any position within the United States that is or will be funded (in whole or in part) with award funds, the recipient (or any subrecipient at any tier) properly verifies the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. § 1324a(a)(1) and (2). The details of the recipient's obligations under this condition are posted on the OVW website at

Initial [illegible]
Date 10/2/20

https://www.justice.gov/ovw/award-conditions (Award Condition: Employment eligibility verification for hiring under award), and are incorporated by reference here.

6. **Requirement to report actual or imminent breach of personally identifiable information (PII)**

The recipient (and any subrecipient at any tier) must have written procedures in place to respond in the event of an actual or imminent breach (as defined in OMB M-17-12) if it (or a subrecipient)-- 1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of personally identifiable information (PII) (as defined in 2 C.F.R. 200.79) within the scope of an OVW grant-funded program or activity, or 2) uses or operates a Federal information system (as defined in OMB Circular A-130). The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to an OVW Program Manager no later than 24 hours after an occurrence of an actual breach, or the detection of an imminent breach.

In the event of an actual, or imminent, breach of Personally Identifiable Information of a U.S Department of Justice funded program or activity by a subrecipient, the subrecipient must have a procedure in place that indicates that the Grants Management Unit will be notified of the breach by the end of the business day (4:00 p.m EST) that the breach was reported. An e-mail will be sent to Grants@doj.nh.gov, which e-mails every staff member in the Grants Management Unit, notifying the Unit of the breach. The GMU Administrator, or designee, will respond to the subrecipient's e-mail notifying receipt of the notification by the end of the business day that it was received. If the subrecipient does not receive a confirmation e-mail from the GMU the subrecipient shall call the NH Department of Justice main number, (603)271-3658, and request to speak to the GMU and report the breach.

Subrecipients must have written procedures that document the process of notifying the GMU in the event of a PII breach. Written procedures will be verified during onsite monitoring's conducted by the GMU.

7. **Unreasonable restrictions on competition under the award; association with federal government.**

No recipient (or subrecipient, at any tier) may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by DOJ. The details of the recipient's obligations under this condition are posted on the OVW website at https://www.justice.gov/ovw/award-conditions (Award Condition: Unreasonable restrictions on competition under the award; association with federal government), and are incorporated by reference here.

Initial _____
Date 10/26/22

EXHIBIT C

8. **Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OVW 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 subrecipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award Condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OVW authority to terminate award)), and are incorporated by reference here.

9. **Determinations of suitability to interact with participating minors**

This condition applies to this award if it is indicated in the application for the award (as approved by DOJ) (or in the application for any subaward at any tier), the DOJ funding announcement (solicitation), or an associated federal statute that a purpose of some or all of the activities to be carried out under the award (whether by the recipient or a subrecipient at any tier) is to benefit a set of individuals under 18 years of age.

The recipient, and any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status. The details of this requirement are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

10. **Compliance with applicable rules regarding approval, planning, and reporting of conferences, meetings, trainings, and other events**

The recipient, and any subrecipient ("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.

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Information on the pertinent DOJ definition of conferences and the rules applicable to this award appears on the OVW website at https://www.justice.gov/ovw/conference-planning.

11. OVW Training Guiding Principles

The recipient understands and agrees that any training or training materials developed or delivered with funding provided under this award must adhere to the OVW Training Guiding Principles for Grantees and Subgrantees, available at https://www.justice.gov/ovw/resources-and-faqs-grantees#Discretionary.

12. Effect of failure to address audit issues

The subrecipient understands and agrees that the NHDOJ (and OJP or OVW, as appropriate) may withhold award funds, or may impose other related requirements, if (as determined by the NHDOJ) the subrecipient does not satisfactorily and promptly address outstanding issues from audits required by the Part 200 Uniform Requirements (or by the terms of this award), or other outstanding issues that arise in connection with audits, investigations, or reviews of DOJ awards.

13. Potential imposition of additional requirements

The subrecipient agrees to comply with any additional requirements that may be imposed by the NHDOJ (and OJP or OVW, as appropriate) during the period of performance for this award, if the subrecipient is designated as "high- risk" for purposes of the DOJ high-risk grantee list.

14. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 42

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 42, specifically including any applicable requirements in Subpart E of 28 C.F.R. Part 42 that relate to an equal employment opportunity program.

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15. **Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 38**

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 38, specifically including any applicable requirements regarding written notice to program beneficiaries and prospective program beneficiaries.

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 recipient and subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations.

16. **Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 54**

The recipient, and any subrecipient ("subgrantee") 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."

17. **Restrictions on "lobbying" and policy development**

In general, as a matter of federal law, federal funds may not be used by the recipient, or any subrecipient ("subgrantee") at any tier, either directly or indirectly, in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government, in order to avoid violation of 18 U.S.C. § 1913. The recipient, or any subrecipient ("subgrantee") may, however, use federal funds to collaborate with and provide information to federal, state, local, tribal and territorial public officials and agencies to develop and implement policies and develop and promote state, local, or tribal legislation or model codes designed to reduce or eliminate domestic violence, dating violence, sexual assault, and stalking (as those terms are defined in 34 U.S.C. § 12291(a)) when such collaboration and provision of information is consistent with the activities otherwise authorized under this grant program.

Another federal law generally prohibits federal funds awarded by OVW from being used by the recipient, or any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them) with respect to the awarding of a federal grant or cooperative agreement, subgrant, contract, subcontract, or loan, or with respect to actions such as renewing, extending, or modifying any such award. See 31

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U.S.C. § 1352. Certain exceptions to this law apply, including an exception that applies to Indian tribes and tribal organizations.

Should any question arise as to whether a particular use of federal funds by a recipient (or subrecipient) would or might fall within the scope of these prohibitions, the subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

18. **Compliance with general appropriations-law restrictions on the use of federal funds for this fiscal year**

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions, for each fiscal year, are set out at https://www.justice.gov/ovw/award-conditions (Award Condition: General appropriations-law restrictions on use of federal award funds), 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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

19. **Reporting Potential Fraud, Waste, and Abuse, and Similar Misconduct**

The recipient and any subrecipients ("subgrantees") must promptly refer to the DOJ Office of the Inspector General (OIG) any credible evidence that a principal, employee, agent, subrecipient, contractor, subcontractor, or other person has, in connection with funds under this award -- (1) submitted a claim that violates 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.

Potential fraud, waste, abuse, or misconduct involving or relating to funds under this award should be reported to the OIG by-- (1) online submission accessible via the OIG webpage at https://oig.justice.gov/hotline/contact-grants.htm (select "Submit Report Online"); (2) mail directed to: U.S. Department of Justice, Office of the Inspector General, Investigations Division, ATTN: Grantee Reporting, 950 Pennsylvania Ave., NW, Washington, DC 20530; (3) by facsimile directed to the DOJ OIG Fraud Detection Office (Attn: Grantee Reporting) at (202) 616-9881 (fax).

Additional information is available from the DOJ OIG website at http://www.usdoj.gov/oig.

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EXHIBIT C

20. Restrictions and certifications regarding non-disclosure agreements and related matters

No recipient or subrecipient ("subgrantee") under this award, or entity that receives a procurement contract or subcontract 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.

1. In accepting this award, the subrecipient--

a. 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

b. 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.

2. If the subrecipient does or is authorized under this award to make subawards ("subgrants"), procurement contracts, or both--

a. it represents that--

(1) it has determined that no other entity that the subrecipient'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

(2) it has made appropriate inquiry, or otherwise has an adequate factual basis, to support this representation; and

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b. 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.

21. **Compliance with 41 U.S.C. 4712 (including prohibitions on reprisal; notice to employees)**

The recipient (and any 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 NHDOJ or (OJP or OVW, as appropriate) for guidance.

22. **Encouragement of policies to ban text messaging while driving**

Pursuant to Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," 74 Fed. Reg. 51225 (October 1, 2009), DOJ encourages recipients and subrecipients ("subgrantees") to adopt and enforce policies banning employees from text messaging while driving any vehicle during the course of performing work funded by this award, and to establish workplace safety policies and conduct education, awareness, and other outreach to decrease crashes caused by distracted drivers.

23. **Requirement to disclose whether recipient is designated high risk by a federal grant-making agency outside of DOJ.**

If the recipient is designated high risk by a federal grant-making agency outside of DOJ, currently or at any time during the course of the period of performance under this award, the subrecipient must disclose that fact and certain related information to OVW by email to OVW.GFMD@usdoj.gov. For purposes of this disclosure, high risk includes any status under which a federal awarding agency

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provides additional oversight due to the recipient's past performance, or other programmatic or financial concerns with the recipient.

The recipient's disclosure must include the following: (1) the federal awarding agency that currently designates the recipient high risk; (2) the date the recipient was designated high risk; (3) the high-risk point of contact at that federal awarding agency (name, phone number, and email address); and (4) the reasons for the high-risk status, as set out by the federal awarding agency.

24. Availability of general terms and conditions on OVW website

The subrecipient agrees to follow the applicable set of general terms and conditions that are available at https://www.justice.gov/ovw/award-conditions. These do not supersede any specific conditions in this award document.

25. Compliance with statutory and regulatory requirements

The subrecipient agrees to comply with all relevant statutory and regulatory requirements, which may include, among other relevant authorities, the Violence Against Women Act of 1994, P.L. 103-322, the Violence Against Women Act of 2000, P.L. 106-386, the Violence Against Women and Department of Justice Reauthorization Act of 2005, P.L. 109-162, the Violence Against Women Reauthorization Act of 2013, P.L. 113-4, the Omnibus Crime Control and Safe Streets Act of 1968, 34 U.S.C. §§ 10101 et seq., and OVW's implementing regulations at 28 C.F.R. Part 90.

26. Compliance with solicitation requirements

The subrecipient agrees that it must be in compliance with requirements outlined in the solicitation under which the approved application was submitted, the applicable Solicitation Companion Guide, and any program-specific frequently asked questions (FAQs) on the OVW website (https://www.justice.gov/ovw/resources-and-faqs-grantees). The program solicitation, Companion Guide, and any program specific FAQs are hereby incorporated by reference into this award.

27. VAWA 2013 nondiscrimination condition

The subrecipient acknowledges that 34 U.S.C. § 12291(b)(13) prohibits subrecipients of OVW awards from excluding, denying benefits to, or discriminating against any person on the basis of actual or perceived race, color, religion, national origin, sex, gender identity, sexual orientation, or disability in any program or activity funded in whole or in part by OVW. Subrecipients may provide sex-segregated or sex-specific programming if doing so is necessary to the essential operations of the

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program, so long as the subrecipient provides comparable services to those who cannot be provided with the sex-segregated or sex-specific programming. The subrecipient agrees that it will comply with this provision. The subrecipient also agrees to ensure that any subrecipients ("subgrantees") at any tier will comply with this provision.

28. Misuse of award funds

The subrecipient understands and agrees that misuse of award funds may result in a range of penalties, including suspension of current and future funds, suspension or debarment from federal grants, recoupment of monies provided under an award, and civil and/or criminal penalties.

29. Limitation on use of funds to approved activities

The subrecipient agrees that grant funds will be used only for the purposes described in the subrecipient's application, unless the NHDOJ Grants Management Unit determines that any of these activities are out of scope or unallowable. The subrecipient must not undertake any work or activities that are not described in the subrecipient's application, award documents, or approved budget, and must not use staff, equipment, or other goods or services paid for with grant funds for such work or activities, without prior written approval by the NHDOJ.

30. Non-supplantation

The subrecipient agrees that grant funds will be used to supplement, not supplant, non-federal funds that would otherwise be available for the activities under this grant.

31. Confidentiality and information sharing

The subrecipient agrees to comply with the provisions of 34 U.S.C. § 12291(b)(2), nondisclosure of confidential or private information, which includes creating and maintaining documentation of compliance, such as policies and procedures for release of victim information. The subrecipient also agrees to comply with the regulations implementing this provision at 28 CFR 90.4(b) and "Frequently Asked Questions (FAQs) on the VAWA Confidentiality Provision (34 U.S.C. § 12291(b)(2))" on the OVW website at https://www.justice.gov/ovw/resources-and-faqs-grantees. The subrecipient also agrees to ensure that all subrecipients ("subgrantees") at any tier meet these requirements.

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EXHIBIT C

32. Activities that compromise victim safety and recovery or undermine offender accountability

The subrecipient agrees that grant funds will not support activities that compromise victim safety and recovery or undermine offender accountability, such as: procedures or policies that exclude victims from receiving safe shelter, advocacy services, counseling, and other assistance based on their actual or perceived sex, age, immigration status, race, religion, sexual orientation, gender identity, mental health condition, physical health condition, criminal record, work in the sex industry, or the age and/or sex of their children; procedures or policies that compromise the confidentiality of information and privacy of persons receiving OVW-funded services; procedures or policies that impose requirements on victims in order to receive services (e.g., seek an order of protection, receive counseling, participate in couples' counseling or mediation, report to law enforcement, seek civil or criminal remedies, etc.); procedures or policies that fail to ensure service providers conduct safety planning with victims; project design and budgets that fail to account for the access needs of participants with disabilities and participants who have limited English proficiency or are Deaf or hard of hearing; or any other activities outlined in the solicitation or companion guide under which the application was submitted.

33. Policy for response to workplace-related incidents of sexual misconduct, domestic violence, and dating violence

The recipient, and any subrecipient at any tier, must have a policy, or issue a policy within 270 days of the award date, to address workplace-related incidents of sexual misconduct, domestic violence, and dating violence involving an employee, volunteer, consultant, or contractor. The details of this requirement are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award Condition: Policy for response to workplace-related sexual misconduct, domestic violence, and dating violence), and are incorporated by reference here.

34. Termination or suspension for cause

The Director of OVW or the NHDOJ, upon a finding that there has been substantial failure by the subrecipient to comply with applicable laws, regulations, and/or the terms and conditions of the award or relevant solicitation, will terminate or suspend until satisfied that there is no longer such failure, all or part of the award, in accordance with the provisions of 28 C.F.R. Part 18, as applicable mutatis mutandis.

35. Performance progress reports and final report submission

The subrecipient agrees to provide OVW with specific information regarding subawards ("subgrants") made under this award. The subrecipient agrees to submit an annual report that includes: a) an

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assessment of whether stated goals and objectives were achieved; b) information on the effectiveness of activities carried out with grant funds, including the number of persons served and the number of persons seeking services who could not be served; c) information on each subaward made; and d) such other information as OVW may prescribe. Subrecipients are required to submit this report after the end of each calendar year but no later than March 15th each year. Recipients and subrecipients must use the designated forms and/or systems made available by OVW for performance reporting, which identify the information that recipients and subrecipients must collect and report as a condition of receiving funding under this award.

36. Subrecipient program income

Program income, as defined by 2 C.F.R. 200.80, means gross income earned by a non-federal entity that is directly generated by a supported activity or earned as a result of the federal award during the period of performance. Without prior approval, program income must be deducted from total allowable costs to determine the net allowable costs. In order to add program income to a subaward, subrecipients must seek approval from the NHDOJ prior to generating any program income. Any program income added to a subaward must be used to support activities that were approved in the budget and follow the conditions of the subaward agreement. Any program income approved by the NHDOJ Grants Management Unit must be reported by the subrecipient to the NHDOJ Grants Management Unit so that it is reported on the quarterly Federal Financial Report (SF-425) in accordance with the addition alternative. If the program income amount changes (increases or decreases) during the project period, the subrecipient must provide approval by the end of the project period. Failure to comply with these requirements may result in audit findings for both the recipient and the subrecipient.

37. Subrecipient product monitoring

The subrecipient agrees to be monitored to ensure that materials and products (written, visual, or sound) developed with OVW formula grant program funding fall within the scope of the grant program and do not compromise victim safety.

38. Publications disclaimer for STOP Formula subrecipients

The subrecipient agrees that all materials and publications (written, web-based, audio-visual, or any other format) resulting from subaward activities shall contain the following statement: "This project was supported by Subgrant No._____awarded by the state administering office for the Office on Violence Against Women, U.S. Department of Justice's STOP Formula Grant Program. The opinions, findings, conclusions, and recommendations expressed in this publication/program/exhibition are

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those of the author(s) and do not necessarily reflect the views of the state or the U.S. Department of Justice."

39. Copyrighted works

Pursuant to 2 C.F.R. 200.315(b), the recipient may copyright any work that is subject to copyright and was developed, or for which ownership was acquired, under this award. OVW reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use the work, in whole or in part (including in the creation of derivative works), for federal purposes, and to authorize others to do so.

OVW also reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use, in whole or in part (including in the creation of derivative works), any work developed by a subrecipient ("subgrantee") of this award, for federal purposes, and to authorize others to do so.

In addition, the recipient (or subrecipient, contractor, or subcontractor of this award at any tier) must obtain advance written approval from the OVW program manager assigned to this award, and must comply with all conditions specified by the program manager in connection with that approval, before: 1) using award funds to purchase ownership of, or a license to use, a copyrighted work; or 2) incorporating any copyrighted work, or portion thereof, into a new work developed under this award.

It is the responsibility of the recipient (and of each subrecipient, contractor, or subcontractor as applicable) to ensure that this condition is included in any subaward, contract, or subcontract under this award.

40. Consultant compensation rates

The subrecipient acknowledges that consultants paid with award funds generally may not be paid at a rate in excess of $81.25 per hour, not to exceed $650 per day. To exceed this specified maximum rate, recipients must submit to OVW a detailed justification and have such justification approved by OVW, prior to obligation or expenditure of such funds.

Issuance of this award or approval of the award budget alone does not indicate approval of any consultant rate in excess of $81.25 per hour, not to exceed $650 per day. Although prior approval is not required for consultant rates below this specified maximum rate, subrecipients are required to maintain documentation to support all daily or hourly consultant rates.

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EXHIBIT C

41. Required SAM and FAPIIS reporting

The subrecipient must comply with any and all applicable requirements regarding reporting of information on civil, criminal, and administrative proceedings connected with (or connected to the performance of) either this OVW award or any other grant, cooperative agreement, or procurement contract from the federal government. Under certain circumstances, recipients of OVW awards are required to report information about such proceedings, through the federal System for Award Management (known as "SAM"), to the designated federal integrity and performance system (currently, "FAPIIS").

The details of recipient obligations regarding the required reporting (and updating) of information on certain civil, criminal, and administrative proceedings to FAPIIS within SAM are posted on the OVW web site at: https://www.justice.gov/ovw/award-conditions (Award Condition: Recipient Integrity and Performance Matters, including Recipient Reporting to FAPIIS), and are incorporated by reference here.

42. Ongoing compliance with statutory certifications

The subrecipient agrees that compliance with the statutory certification requirements is an ongoing responsibility during the award period and that, at a minimum, a hold may be placed on the subrecipient's funds for noncompliance with any of the requirements of 34 U.S.C. § 10449 (regarding rape exam payments), 34 U.S.C. § 10449(e) (regarding judicial notification), 34 U.S.C. § 10450 (regarding certain fees and costs), and 34 U.S.C. § 10451 (regarding polygraphing of sexual assault victims). Non-compliance with any of the foregoing may also result in termination or suspension of the grant or other remedial measures, in accordance with applicable laws and regulations.

43. Requirements for subrecipients providing legal assistance

The subrecipient agrees that the legal assistance eligibility requirements, as set forth below, are a continuing obligation on the part of the subrecipient. The legal assistance eligibility requirements are: (1) any person providing legal assistance through a program funded under this grant program (A) has demonstrated expertise in providing legal assistance to victims of domestic violence, dating violence, sexual assault, or stalking in the targeted population; or (B) (i) is partnered with an entity or person that has demonstrated expertise described in subparagraph (A); and (ii) has completed or will complete training in connection with domestic violence, dating violence, stalking, or sexual assault and related legal issues, including training on evidence-based risk factors for domestic and dating violence homicide;

(2) any training program conducted in satisfaction of the requirement of paragraph (1) has been or will be developed with input from and in collaboration with a state, local, territorial, or tribal domestic

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violence, dating violence, sexual assault, or stalking victim service provider or coalition, as well as appropriate state, local, territorial, and tribal law enforcement officials; (3) any person or organization providing legal assistance through this grant program has informed and will continue to inform state, local, territorial, or tribal domestic violence, dating violence, stalking, or sexual assault programs and coalitions, as well as appropriate state and local law enforcement officials of their work; and (4) the recipient's organizational policies do not require mediation or counseling involving offenders and victims physically together, in cases where sexual assault, dating violence, domestic violence, or child sexual abuse is an issue. The recipient also agrees to ensure that any subrecipient ("subgrantee") at any tier will comply with this condition.

I have read and understand all 43 special provisions contained in this document.

Name and Title of Authorized Representative

MD — 10/26/22

Signature — Date

GRIFFIN COUNTY ATTORNEY'S OFFICE • 3785 Dartmouth College Highway N. Haverhill NH 03774

Name and Address of Agency

Initial MD
Date 10/26/22

EXHIBIT D

EEOP Reporting

I, Julie Libby [*responsible official*], certify that Grafton County Atty's Ofc [*recipient*] has completed the EEO reporting tool certification

form at: **https://ojp.gov/about/ocr/faq_eeop.htm** on 10/20/2020 [Date]

And that Julie Libby [*responsible official*] has completed the EEOP training at https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm on: 10/20/2020 [*date*]

I further certify that: Grafton County Attorney's OFC [*recipient*] will comply with applicable federal civil rights laws that prohibit discrimination in employment and in the delivery of services.

Signature Julie L Libby Date: 10/20/2020

Initial JD
Date 10/20/20

EXHIBIT E

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 GRAFTON COUNTY ATTORNEY (Applicant) certifies that any funds awarded through **grant number** 2021VAW07 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 GRAFTON COUNTY ATTORNEY (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: MARTHA ANN HOERNER GRAFTON COUNTY ATTORNEY

Signature: _____ Date: 10/20/21

Initial MH
Date 10/20/21

EXHIBIT F

NEW HAMPSHIRE DEPARTMENT OF JUSTICE

CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS

Applicants should refer to the regulations cited below to determine the certification to which they are required to attest. Applicants should also review the instructions for certification included in the regulations before completing this form. The certifications shall be treated as a material representation of fact upon which reliance will be placed when the U.S. Department of Justice ("Department") determines to award the covered transaction, grant, or cooperative agreement.

1. LOBBYING

As required by 31 U.S.C. § 1352, as implemented by 28 C.F.R. Part 69, the Applicant certifies and assures (to the extent applicable) the following:
(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Applicant, 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, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Applicant's request for Federal funds is in excess of $100,000, and 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 Applicant shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities" in accordance with its (and any DOJ awarding agency's) instructions; and

(c) The Applicant shall require that the language of this certification be included in the award documents for all subgrants and procurement contracts (and their subcontracts) funded with Federal award funds and shall ensure that any certifications or lobbying disclosures required of recipients of such subgrants and procurement contracts (or their subcontractors) are made and filed in accordance with 31 U.S.C. § 1352.

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

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Date 1/20/21

EXHIBIT F

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Applicant certifies, with respect to

prospective participants in a primary tier "covered transaction," as defined at 2 C.F.R. § 2867.20(a), that neither it nor any of its principals—

(a) is presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) has within a three-year period preceding this application been convicted of a felony criminal violation under any Federal law, or been convicted or had a civil judgment rendered against it for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, tribal, or local) transaction or private agreement or transaction;

violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion or receiving stolen property, making false claims, or obstruction of justice, or commission of any offense indicating a lack of business integrity or business honesty that seriously and directly affects its (or its principals') present responsibility;

(c) is presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, tribal, or local) with commission of any of the offenses enumerated in paragraph (b) of this certification; and/or

(d) has within a three-year period preceding this application had one or more public transactions (Federal, State, tribal, or local) terminated for cause or default.

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Applicant or any of its principals was convicted, within a three-year period preceding this application, of a felony criminal violation under any Federal law, the Applicant also must disclose such felony criminal conviction in writing to the Department (for OJP Applicants, to OJP at Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov), unless such disclosure has already been made.

3. FEDERAL TAXES

A. If the Applicant is a corporation, it certifies either that (1) the corporation has no unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability, or (2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP Applicants, to OJP at

Initial _____
Date 10/24/24

EXHIBIT F

Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov).

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application.

4. DRUG-FREE WORKPLACE (GRANTEES OTHER THAN INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, as implemented at 28 C.F.R. Part 83, Subpart F, for grantees, as defined at 28 C.F.R. §§ 83.620 and 83.650:
A. The Applicant certifies and assures that it will, or will continue to, provide a drug-free workplace by—

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in its workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an on-going drug-free awareness program to inform employees about—

(1) The dangers of drug abuse in the workplace;

(2) The Applicant's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the award be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the award, the employee will—

(1) Abide by the terms of the statement; and

(2) Notify the employer in writing of the employee's conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

(e) Notifying the Department, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title of any such convicted employee to the Department, as follows:

Initial _____
Date 10/4/24

EXHIBIT F

For COPS award recipients - COPS Office, 145 N Street, NE, Washington, DC, 20530;
For OJP and OVW award recipients - U.S. Department of Justice, Office of Justice Programs, ATTN: Control Desk, 810 7th Street, N.W., Washington, D.C. 20531.
Notice shall include the identification number(s) of each affected award;
(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency; and

(g)Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

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

MARTHA M. HARVICE GRAFTON COUNTY ATTORNEY

Name and Title of Head of Agency

10/22/20

Signature Date

GRAFTON COUNTY ATTORNEY'S OFFICE 3785 DCH N. Haverhill NH 3774

Name and Address of Agency

Initial D
Date 10/22/20

EXHIBIT G

U.S. Department of Justice
Office on Violence Against Women

Acknowledgement of Notice of Statutory Requirement to Comply with the Confidentiality and Privacy Provisions of the Violence Against Women Act, as Amended

Under section 40002(b)(2) of the Violence Against Women Act, as amended (42 U.S.C. 13925(b)(2)), grantees and subgrantees with funding from the Office on Violence Against Women (OVW) are required to meet the following terms with regard to nondisclosure of confidential or private information and to document their compliance. By signature on this form, applicants for grants from OVW are acknowledging that that they have notice that, if awarded funds, they will be required to comply with this provision, and will mandate that subgrantees, if any, comply with this provision, and will create and maintain documentation of compliance, such as policies and procedures for release of victim information, and will mandate that subgrantees, if any, will do so as well.

(A) **In general**
In order to ensure the safety of adult, youth, and child victims of domestic violence, dating violence, sexual assault, or stalking, and their families, grantees and subgrantees under this subchapter shall protect the confidentiality and privacy of persons receiving services.

(B) **Nondisclosure**
Subject to subparagraphs (C) and (D), grantees and subgrantees shall not—
(i) disclose, reveal, or release any personally identifying information or individual information collected in connection with services requested, utilized, or denied through grantees' and subgrantees' programs, regardless of whether the information has been encoded, encrypted, hashed, or otherwise protected; or
(ii) disclose, reveal, or release individual client information without the informed, written, reasonably time-limited consent of the person (or in the case of an unemancipated minor, the minor and the parent or guardian or in the case of legal incapacity, a court-appointed guardian) about whom information is sought, whether for this program or any other Federal, State, tribal, or territorial grant program, except that consent for release may not be given by the abuser of the minor, incapacitated person, or the abuser of the other parent of the minor.

Initial _____
Date 10/20/20

EXHIBIT G

If a minor or a person with a legally appointed guardian is permitted by law to receive services without the parent's or guardian's consent, the minor or person with a guardian may release information without additional consent.

(C) **Release**
If release of information described in subparagraph (B) is compelled by statutory or court mandate—
(i) grantees and subgrantees shall make reasonable attempts to provide notice to victims affected by the disclosure of information; and
(ii) grantees and subgrantees shall take steps necessary to protect the privacy and safety of the persons affected by the release of the information.

(D) **Information sharing**
(i) Grantees and subgrantees may share—
(I) nonpersonally identifying data in the aggregate regarding services to their clients and nonpersonally identifying demographic information in order to comply with Federal, State, tribal, or territorial reporting, evaluation, or data collection requirements;
(II) court-generated information and law enforcement-generated information contained in secure, governmental registries for protection order enforcement purposes; and
(III) law enforcement-generated and prosecution-generated information necessary for law enforcement and prosecution purposes.
(ii) In no circumstances may—
(I) an adult, youth, or child victim of domestic violence, dating violence, sexual assault, or stalking be required to provide a consent to release his or her personally identifying information as a condition of eligibility for the services provided by the grantee or subgrantee;
(II) any personally identifying information be shared in order to comply with Federal, tribal, or State reporting, evaluation, or data collection requirements, whether for this program or any other Federal, tribal, or State grant program.

(E) **Statutorily mandated reports of abuse or neglect**
Nothing in this section prohibits a grantee or subgrantee from reporting suspected abuse or neglect, as those terms are defined and specifically mandated by the State or tribe involved.

(F) **Oversight**
Nothing in this paragraph shall prevent the Attorney General from disclosing grant activities authorized in this Act to the chairman and ranking members of the Committee on the Judiciary of the House of Representatives and the Committee on the Judiciary of the Senate exercising Congressional oversight authority. All disclosures shall protect confidentiality and omit personally identifying information, including location information about individuals.

(G) **Confidentiality assessment and assurances**
Grantees and subgrantees must document their compliance with the confidentiality and privacy provisions required under this section.

Initial
Date

EXHIBIT G

As the duly authorized representative of the applicant, I hereby acknowledge that the applicant has received notice of that if awarded funding they will comply with the above statutory requirements. This acknowledgement shall be treated as a material representation of fact upon which the Department of Justice will rely if it determines to award the covered transaction, grant, or cooperative agreement.

Martha Ann Hornick — Typed Name of Authorized Representative

County Attorney — Title

Telephone Number (603) 787-6968

Signature of Authorized Representative

10/20/16 — Date Signed

Grafton County Attorney's Office — Agency Name

Public Reporting Burden Paperwork Reduction Act Notice. Under the Paperwork Reduction Act, a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. We try to create forms that are accurate, can be easily understood, and which impose the least possible burden on you to provide us with information. The estimated average time to complete and file this form is 60 minutes per form. If you have comments regarding the accuracy of this estimate, or suggestions for making this form simpler, you can write to the Office on Violence Against Women, U.S. Department of Justice, 145 N Street, NE, 10th Floor, Washington, DC 20530.

CERTIFICATE OF AUTHORITY

I, Marcia Morris, Clerk of the Grafton County Board of Commissioners do hereby certify that:

(1) the Grafton County Board of Commissioners voted to accept funds and enter into a grant agreement with the New Hampshire Department of Justice;
(2) The Grafton County Board of Commissioners further authorizes the County Attorney to execute any documents which may be necessary for this contract;
(3) This authorization has not been revoked, annulled or amended in any manner whatsoever, and remains in full force and effect as of the date hereof; and
(4) The following now occupies the office indicated above:

Martha Ann Hornick

IN WITNESS WHEREOF, I have hereunto set my hand as the Clerk of the Grafton County Board of Commissioners this 20th day of October, 2020

Marcia Morris, Clerk
Grafton County Commissioners

STATE OF NEW HAMPSHIRE
COUNTY OF GRAFTON

On this the 20th day of October, 2020, before me Julie L Libby, the undersigned officer, personally appeared Marcia Morris, who acknowledged their self to be the Clerk, Board of Commissioners for Grafton County, being authorized to do so, executed the foregoing instrument for the purpose therein contained.

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

Justice of the Peace/Notary Public
Commission Expiration Date:
JULIE L. LIBBY, Notary Public
My Commission Expires July 11, 2023

Primex³
NH Public Risk Management Exchange

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:	*Member Number:*	*Company Affording Coverage:*
Grafton County 3855 Dartmouth College Highway Box #1 North Haverhill, NH 03774	603	NH Public Risk Management Exchange - Primex³ 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*	
X	**General Liability** (Occurrence Form)	7/1/2020	7/1/2021	Each Occurrence	$ 1,000,000
	Professional Liability (describe)			General Aggregate	$ 2,000,000
	☐ Claims Made ☐ Occurrence			Fire Damage (Any one fire)	
				Med Exp (Any one person)	
	Automobile Liability Deductible: Comp and Coll: $1,000			Combined Single Limit (Each Accident)	
	Any auto			Aggregate	
	Workers' Compensation & Employers' Liability			Statutory	
				Each Accident	
				Disease – Each Employee	
				Disease – Policy Limit	
	Property (Special Risk includes Fire and Theft)			Blanket Limit, Replacement Cost (unless otherwise stated)	

Description: In regards to Grant Agreement, 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.

CERTIFICATE HOLDER:	X	Additional Covered Party		Loss Payee	Primex³ – NH Public Risk Management Exchange
New Hampshire Department of Justice 33 Capitol St Concord, NH 03301					By: Mary Beth Purcell Date: 10/14/2020 mpurcell@nhprimex.org Please direct inquires to: Primex³ Risk Management Services 603-225-2841 phone 603-228-3833 fax

Primex³
NH Public Risk Management Exchange

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:	*Member Number:*	*Company Affording Coverage:*
Grafton County 3855 Dartmouth College Highway Box #1 North Haverhill, NH 03774	603	NH Public Risk Management Exchange - Primex³ 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*	
	General Liability (Occurrence Form)			Each Occurrence	
	Professional Liability (describe)			General Aggregate	
	☐ Claims Made ☐ Occurrence			Fire Damage (Any one fire)	
				Med.Exp (Any one person)	
	Automobile Liability			Combined Single Limit (Each Accident)	
	Deductible Comp and Coll:				
	Any auto			Aggregate	
X	Workers' Compensation & Employers' Liability	7/1/2020	7/1/2021	X Statutory	
				Each Accident	$2,000,000
				Disease – Each Employee	$2,000,000
				Disease – Policy Limit	
	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
State of New Hampshire Department of Justice 33 Capitol St Concord, NH 03301		

Primex³ – NH Public Risk Management Exchange

By: Mary Beth Purcell

Date: 10/14/2020 mpurcell@nhprimex.org

Please direct inquires to:
Primex³ Claims/Coverage Services
603-225-2841 phone
603-228-3833 fax

Grafton County
Position Description

Position Title: **Assistant County Attorney** Department: Office of the Grafton County Attorney

Reports To: County Attorney Date: November 2008

GENERAL SUMMARY:

Under the direction of the County Attorney, the Assistant County Attorney is responsible for the prosecution of felonies, misdemeanors, and probation violations in a just, effective, ethical, and efficient manner, upholding the laws and rules of the State of New Hampshire and the United States of America. The Assistant County Attorney is also responsible for advice and counsel to police, program development, law enforcement training, community relations, and legislative recommendations.

ESSENTIAL JOB FUNCTIONS:*

I. Prosecution and Counsel
II. Program Development
III. Law Enforcement Training
IV. Community Relations
V. Case Statistics
VI. Legislative Recommendations

I. Prosecution and Counsel

- Acts as counsel for the State of New Hampshire in appropriate court matters.
- Reviews criminal cases brought to the Office of the Grafton County Attorney by law enforcement agencies having jurisdiction in Grafton County and/or civil cases brought to the County Attorney by Grafton County. Additionally, at the request of the Grafton County Attorney, handles cases where other county attorneys' offices have conflicts of interest.
- Assesses the strength of criminal cases, requesting additional investigation when needed; and deciding whether to proceed to grand jury for indictment.
- Determines appropriate charges to be brought before the grand jury in criminal cases. Prepares the indictments and presents indictments for the grand jury, serving as counsel to the grand jury.
- Reviews files and defendants' criminal records and exercises appropriate judgments when making recommendations for bail. Drafts appropriate paperwork to respond to violations of bail conditions.
- Maintains case management throughout the legal process including, but not limited to, preparing the forms and pleadings necessary to bring completion to any matter.
- Works closely with the Victim/Witness Coordinator to ensure that the Victim's Bill of Rights is carried out, ensuring that all victims are properly informed and prepared throughout the prosecution process. Works closely with the Victim/Witness Coordinator to ensure all witnesses are properly informed and prepared.

continued...

ESSENTIAL JOB FUNCTIONS (*continued*):*

- Conducts the legal research and files the legal pleadings needed to effectively undertake a successful prosecution.
- Identifies witnesses and evidence needed for trial and hearings, develops trial strategy, and litigates trials.
- Reviews files and defendants' criminal records to develop just and appropriate sentences.
- Responds to and prosecutes post trial motions filed by defendants.
- Works with the Department of Corrections to prosecute probation violations justly.
- Advises and counsels Police on search warrant matters, charging decisions, and any other matter related to the enforcement of the criminal law.
- Advises and counsels Police at crime scenes, as appropriate, particularly when a crime involves death, serious bodily injury, or significant threat to the public. Attorneys are expected to be present at crime scenes when serious circumstances warrant including, but not limited to, potential homicide or negligent homicide cases.
- When so designated, issues one party authorizations as appropriate.
- Receives information and makes appropriate decisions, including authorizing autopsies when necessary, regarding untimely deaths.

II. Program Development

- At the request of the County Attorney, assists in developing programs to improve the investigation of crime, to prevent crime, to improve sentencing remedies, to coordinate intelligence, to provide law enforcement leadership, and any others that advance Grafton County's criminal justice system.

III. Training

- Conducts training for law enforcement on legal issues at least once per year and timely informs law enforcement of new legal decisions and policies.

continued...

ESSENTIAL JOB FUNCTIONS (*continued*):*

IV. Community Relations

- Promotes and maintains positive relations with law enforcement, elected officials, policymakers, and the public. At the request of the County Attorney, is available to members of the community with reasonable requests for information and/or public talks. At the request of the County Attorney, responds to complaints or concerns raised by members of the community.

V. Case Statistics

- Keeps statistics, trial logs, notes, and all information necessary for the County Attorney to document office statistics and to discover the progress and disposition of a case file along with any explanations to back-up decisions made on a case.

VI. Recommendations on Legislative Reform

- Makes recommendations about legislative changes to the criminal law to the County Attorney.

OTHER DUTIES AND RESPONSIBILITIES:

Keeps abreast of changes in legal practices and case law through peer association, attendance at seminars, study, review of literature, and new Superior and Supreme Court opinions.

On call availability, via pager and telephone, to assist law enforcement agencies after hours, as appropriate.

Maintains professional and open lines of communication and has positive interaction with law enforcement agencies, the judiciary, and the public.

Performs other duties as required.

SKILLS/EXPERIENCE/TRAINING REQUIRED:

A Juris Doctor degree from an ABA accredited law school.

The necessary training, education, and experience to exercise appropriate judgment, discretion, and decision making.

A licensed member in good standing with the New Hampshire Bar.

Knowledge of criminal prosecution.

In depth knowledge of the Rules of Evidence, Court Rules, the New Hampshire Criminal Code, and New Hampshire's Criminal Justice System.

Ability to effectively analyze information in a short period of time.

Strong written and oral advocacy skills.

Computer and technology skills necessary for modern litigation practice.

continued...

Ability to communicate effectively both verbally and in writing; to establish positive public relations, and to interact effectively with people at all levels.

SUPERVISORY RESPONSIBILITY:

Supervises interns at the direction of the County Attorney. Responsible for all matters handled by senior attorneys in the absence of senior attorneys.

WORKING CONDITIONS/PHYSICAL DEMANDS:

Normal office environment, including courtrooms; not subject to extreme variations of temperature, noise, odors, etc.

Requires travel to law enforcement agencies, crime scenes, witness interviews, and other appropriate destinations.

Must use computer keyboards, requiring eye-hand coordination and finger dexterity.

May use technologies such as projectors, Elmo, and other equipment requiring some manual dexterity.

More than half of time spent in normal office or court setting.

The above statements are intended to describe the general nature and level of work being performed by people assigned to do this job. The above is not intended to be an exhaustive list of all responsibilities and duties required.

***External and internal applicants, as well as position incumbents who become disabled as defined under the Americans With Disabilities Act, must be able to perform the essential job functions (as listed) either unaided or with the assistance of a reasonable accommodation to be determined by management on a case by case basis.**

_____ _____

Department Head Approval Date

I have read this position description and understand its content.

_____ _____

Employee Signature Date

11/08

AMANDA K. JACOBSON

[redacted]

BAR MEMBERSHIP

Licensed to practice in the Commonwealth of Massachusetts. License No. 703524. November 2018

Licensed to practice in the Commonwealth of Pennsylvania. License No. 319147. November 2014

EXPERIENCE

Cape and Islands District Attorney's Office, Barnstable, MA — November 2018 - Present
Assistant District Attorney

- Carries a caseload of felony and misdemeanor offenses, including cases of indecent assaults, drug trafficking, larcenies, assaults and batteries, and motor vehicle offenses.
- Represents the Commonwealth of Massachusetts in District Court in felony and misdemeanor prosecutions during arraignment, dangerousness hearings, pre-trial motion litigation, pre-trial conferences, probable cause hearings, and trials, as well as in bail reviews in Superior Court.
- Litigated over a dozen jury and bench trials to verdict.
- Attends the weekly Drug Court meeting and proceedings and prosecutes drug court participants' cases.

Blair County District Attorney's Office, Hollidaysburg, PA — June 2014—October 2018
Assistant District Attorney

Drug Prosecutor (January 2018 – October 2018)

- Managed a caseload of drug-related misdemeanor and felony cases, including cases of drug trafficking, drug manufacturing, firearms, acquisition of controlled substances by fraud, drug deliveries resulting in death, and violent drug-related crimes, including aggravated assault and homicide.
- Assisted in the investigation and subsequently prosecuted five defendants for a human trafficking and child pornography ring (cases still pending trial upon my departure).
- Assisted in the investigation and prosecuted three drug delivery resulting in death cases, resulting in the supplier's conviction (two other cases still pending trial upon my departure).
- Supervised two historical drug investigations and prosecuted those seventeen defendants.
- Represented the Commonwealth at the bi-weekly Drug Court meetings and related court proceedings.

General Prosecutor (June 2014-January 2018)

- Carried a caseload that included cases of domestic violence; physical and sexual child abuse, neglect, and possession of child pornography; as well as other various misdemeanor and felony offenses.
- Litigated multiple jury trials to verdict, all of which ended with a conviction on at least one count.
- Assisted law enforcement with investigations into infant fatalities, child abuse cases, and adult sexual assaults.
- Collaborated with Children Youth and Families caseworkers, forensic interviewers, and law enforcement as part of a child abuse Multidisciplinary Investigative Team and Child Near Fatality and Fatality Review Team.

Blair County Court of Common Pleas, Hollidaysburg, PA — January 2014—April 2014
Judicial Extern, The Honorable Wade A. Kagarise

- Assisted in drafting legal opinions on both alimony and involuntary termination of parental rights.
- Drafted several memoranda on the application of the best interest factors to individual child custody cases.
- Researched the applicable standard for civil contempt, as well as direct and indirect criminal contempt.

Blair County District Attorney's Office, Hollidaysburg, PA — May 2013—August 2013
Certified Legal Intern

- Attained convictions after conducting two misdemeanor bench trials.
- Researched and drafted a response to a defendant's Motion to Sever charges in a complex child sexual abuse case involving two defendants, four victims, and over 50 charges.

EDUCATION

The Pennsylvania State University, The Dickinson School of Law, University Park, PA — May 2014

- **Juris Doctor**, Rank Top 15%
- Cumulative G.P.A.: 3.54
- 2013-2014 **Coach, Moot Court Team**, ABA National Appellate Advocacy Competition
- 2013-2014 **Member**, American Association for Justice (AAJ) Trial Team
- 2013-2014 **Senior Board Member, Trial Advocacy Board**
- 2012-2013 **Member, Moot Court Team**, ABA National Appellate Advocacy Competition
- Member, **Order of the Barristers**, *Honor society for outstanding achievement in Moot Court*
- Member, **The Woolsack Honor Society**, *Honor society based on class rank*
- Miller Public Interest Advocate
- Interest on Lawyers Trust Account (IOLTA) Fellowship Recipient

Truman State University, Kirksville, MO — May 2011

- **Bachelor of Arts** in Political Science, Rank Top 1%
- **Valedictorian**, Cumulative G.P.A.: 4.00
- Outstanding Student Award in Political Science
- Six Best Attorney Awards at Mock Trial Competitions
- Pre-Law Club President

HONORS

Operation Our Town Law Enforcement Award — March 2019

- For 2018 Investigation into *Commonwealth v. Stephen Apostulo* and other co-defendants, charged with Trafficking in Minors, Sexual Exploitation of Children, Possession of Child Pornography, and related offenses.

Operation Our Town Law Enforcement Award — March 2018

- For 2017 Investigation into *Commonwealth v. Alexsi Lopez*, charged historically and with Drug Delivery Resulting in Death

Letter of Commendation from Chief Campbell of the Greenfield Township Police Department — February 2017

- For the Prosecution of *Commonwealth v. Zachary Moore*, charged with Drug Delivery Resulting in Death

AMANDA K. JACOBSON

[redacted]

June 24, 2019

Martha Ann Hornick, Esquire
County Attorney
Office of the Grafton County Attorney
3785 Dartmouth College Highway
North Haverhill, New Hampshire 03774

Dear County Attorney Hornick,

I am currently serving as an Assistant District Attorney in the Cape and Islands District Attorney's Office in Massachusetts. I have spent a total of five rewarding years prosecuting crime in Massachusetts and Pennsylvania, and I am excited to bring my experience to the Upper Valley as we relocate for my husband's new tenure-track assistant professor position at Dartmouth College. Please note that my law license is eligible to be transferred to New Hampshire, and I have begun the paperwork to effectuate that transfer. Accordingly, please accept my enthusiastic application for a position in your office.

Since hired by the District Attorney in Cape Cod, I have represented the Commonwealth in District Court proceedings, ranging from arraignments to disposition of cases either by a plea or trial. Based upon my prior experience in prosecuting sexual assaults, I have been assigned to prosecute several indecent assault cases in the District Court, as well as to screen rape and other violent felonies to the Superior Court. Similar to my procedure in Pennsylvania, I regularly meet with juvenile and adult victims to assess the strengths and weaknesses of the case, address their questions, obtain their input regarding case resolution, and prepare them for their testimony. Adding to my previous trial experience, I have tried at least two cases per month while in the District Court. I have also represented the District Attorney's Office as a member of the Barnstable District Court's Drug Court program since January 2019, just as I participated in the Drug Court Program in Pennsylvania for approximately one year prior to my departure.

In 2018 while in Pennsylvania, I was promoted to serve as the county's designated drug prosecutor based upon my strong performance in litigation, research and writing, and previous successful prosecutions. In this role, I prosecuted drugs and drug-related offenses, including three drug-related homicides with my supervisor as well as a human trafficking and child pornography manufacturing ring that ultimately addicted some of their victims to methamphetamine. Prior to my promotion, I began my tenure by prosecuting all types of crime and quickly received an assignment to handle many child abuse cases in addition to the accompanying responsibilities of attending forensic interviews, meeting with child victims and their families, assisting law enforcement with their investigations, and collaborating with other stakeholders.

Accordingly, I have every confidence that my years of trial experience as a prosecutor across two states would prove to be an invaluable asset to your office. I also firmly believe that working as a prosecutor in Grafton County would enable me to further my experience in criminal prosecutions and continue to serve the public for the many years to come. Thank you in advance for your time and consideration.

Sincerely,

Amanda Jacobson

Amanda Jacobson, Esq.

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 St. Concord, NH 03301	
1.3. Subrecipient Name Town of Plaistow Police Department		1.4. Subrecipient Address 27 Elm St. Plaistow, NH 03865	
1.5 Subrecipient Phone # 603-382-1200	1.6. Account Number 5017-072-500574	1.7. Completion Date 3/31/2022	1.8. Grant Limitation $ 30,000
1.9. Grant Officer for State Agency Kathleen B. Carr		1.10. State Agency Telephone Number 603-271-1234	
"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 Mark A Pearson		1.12. Name & Title of Subrecipient Signor 1 Mark A. Pearson Town Manager	
Subrecipient Signature 2 *If Applicable* DPM		Name & Title of Subrecipient Signor 2 *If Applicable* Douglas P. Mullin Chief of Police	
1.13. Acknowledgment: State of New Hampshire, County of Rockingham on 10/30/20, 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 Brian M. MacHarrie Notary Public - New Hampshire My Commission Expires 12/18/2024 (Seal)			
1.13.2. Name & Title of Notary Public or Justice of the Peace Brian M. MacHarrie. 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: Takhmina Rakhmatova Assistant Attorney General, On: / / 11/5/2020			
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").

Subrecipient Initial(s): MAP
Date: 10/30/20
DPM

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

8.3. 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.

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

Subrecipient Initial(s): MH

Date: 10/30/24

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 intend 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): MH

Date: 10/30/25

EXHIBIT A

-SCOPE OF SERVICES-

1. The Town of Plaistow 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 domestic and sexual violence, stalking and dating violence in compliance with the terms, conditions, specifications, and scope of work as outlined in the Subrecipient's application under Services, Training, Officers, Prosecutors for the Violence Against Women Act Formula Grant Program state solicitation.

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
   603-271-8091 or Travis.Teeboom@doj.nh.gov

Initial MAF
Date 10/30/26

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 the P-37.

   3a.The Subrecipient shall be awarded an amount not to exceed $30,000 of the total Grant Limitation upon Governor and Executive Council approval to 12/31/2021, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

   i. With sufficient reason, the Subrecipient may apply for an extension of the grant period for up to three months. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.
   ii. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Executive Council approval, nor after 12/31/2021, or 3/31/2022 if extension is granted.

Initial MAF
Date 10/30/20

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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 VAWA Federal Grant Program Rule and Special Conditions as Appendix I which is subject to annual review.

Initial MAF
Date 10/30/20

EXHIBIT C

Violence Against Women Act
SPECIAL CONDITIONS
Grant # 2020-WF-AX-0021

1. **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 assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance also is a material requirement of this award.

By accepting this award on behalf of the subrecipient, the authorized subrecipient official accepts all material requirements of the award, and specifically adopts, as if personally executed by the authorized recipient official, all assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance.

Failure to comply with any one or more of these award requirements, whether a condition set out in full below, a condition incorporated by reference below, or an assurance or certification related to conduct during the award period may result in the Office on Violence Against Women ("OVW") or the NH Dept. of Justice ("NHDOJ") taking appropriate action with respect to the subrecipient and the award. Among other things, OVW or NHDOJ may withhold award funds, disallow costs, or suspend or terminate the award. DOJ, including OVW and NHDOJ, 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 34 U.S.C. 10271-10273), 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.

2. **Applicability of Part 200 Uniform Requirements and DOJ Grants Financial Guide**

The subrecipient agrees to comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by the Department of Justice (DOJ) in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements"), and the current edition of the DOJ Grants Financial Guide as posted on the OVW website, including any updated

Initial NH
Date 10/30/20

version that may be posted during the period of performance. The recipient also agrees that all financial records pertinent to this award, including the general accounting ledger and all supporting documents, are subject to agency review throughout the life of the award, during the close-out process, and for three years after submission of the final Federal Financial Report (SF-425) or as long as the records are retained, whichever is longer, pursuant to 2 C.F.R. 200.333, 200.336.

3. **Requirement to report potentially duplicative funding**

If the subrecipient currently has other active awards of federal funds, or if the subrecipient receives any other award of federal funds during the period of performance for this award, the subrecipient promptly must determine whether funds from any of those other federal awards have been, are being, or are to be used (in whole or in part) for one or more of the identical cost items for which funds are provided under this award. If so, the subrecipient must promptly notify the NHDOJ Grants Management Unit in writing of the potential duplication, and, if so requested by the NHDOJ , must seek a budget modification or change-of-project-scope to eliminate any inappropriate duplication of funding.

4. **Requirements related to System for Award Management and unique entity identifiers**

The subrecipient must comply with applicable requirements regarding the System for Award Management (SAM), currently accessible at https://www.sam.gov. This includes applicable requirements regarding registration with SAM, as well as maintaining current information in SAM.

The subrecipient also must comply with applicable restrictions on subawards ("subgrants") to first-tier subrecipients (first-tier "subgrantees"), including restrictions on subawards to entities that do not acquire and provide the unique entity identifier required for SAM registration.

The details of the recipient's obligations related to SAM and to unique entity identifiers are posted on the OVW website at https://www.justice.gov/ovw/award-conditions (Award Condition: Requirements related to System for Award Management (SAM) and unique entity identifiers), and are incorporated by reference here.

5. **Employment eligibility verification for hiring under the award**

The subrecipient must ensure that, as part of the hiring process for any position within the United States that is or will be funded (in whole or in part) with award funds, the recipient (or any subrecipient at any tier) properly verifies the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. § 1324a(a)(1) and (2). The details of the recipient's obligations under this condition are posted on the OVW website at

Initial MWF
Date 10/30/20

DPOR

https://www.justice.gov/ovw/award-conditions (Award Condition: Employment eligibility verification for hiring under award), and are incorporated by reference here.

6. **Requirement to report actual or imminent breach of personally identifiable information (PII)**

The recipient (and any subrecipient at any tier) must have written procedures in place to respond in the event of an actual or imminent breach (as defined in OMB M-17-12) if it (or a subrecipient)-- 1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of personally identifiable information (PII) (as defined in 2 C.F.R. 200.79) within the scope of an OVW grant-funded program or activity, or 2) uses or operates a Federal information system (as defined in OMB Circular A-130). The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to an OVW Program Manager no later than 24 hours after an occurrence of an actual breach, or the detection of an imminent breach.

In the event of an actual, or imminent, breach of Personally Identifiable Information of a U.S Department of Justice funded program or activity by a subrecipient, the subrecipient must have a procedure in place that indicates that the Grants Management Unit will be notified of the breach by the end of the business day (4:00 p.m EST) that the breach was reported. An e-mail will be sent to Grants@doj.nh.gov, which e-mails every staff member in the Grants Management Unit, notifying the Unit of the breach. The GMU Administrator, or designee, will respond to the subrecipient's e-mail notifying receipt of the notification by the end of the business day that it was received. If the subrecipient does not receive a confirmation e-mail from the GMU the subrecipient shall call the NH Department of Justice main number, (603)271-3658, and request to speak to the GMU and report the breach.

Subrecipients must have written procedures that document the process of notifying the GMU in the event of a PII breach. Written procedures will be verified during onsite monitoring's conducted by the GMU.

7. **Unreasonable restrictions on competition under the award; association with federal government.**

No recipient (or subrecipient, at any tier) may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by DOJ. The details of the recipient's obligations under this condition are posted on the OVW website at https://www.justice.gov/ovw/award-conditions (Award Condition: Unreasonable restrictions on competition under the award; association with federal government), and are incorporated by reference here.

Initial MAF
Date 12/30/20

EXHIBIT C

8. Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OVW 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 subrecipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award Condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OVW authority to terminate award)), and are incorporated by reference here.

9. Determinations of suitability to interact with participating minors

This condition applies to this award if it is indicated in the application for the award (as approved by DOJ) (or in the application for any subaward at any tier), the DOJ funding announcement (solicitation), or an associated federal statute that a purpose of some or all of the activities to be carried out under the award (whether by the recipient or a subrecipient at any tier) is to benefit a set of individuals under 18 years of age.

The recipient, and any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status. The details of this requirement are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

10. Compliance with applicable rules regarding approval, planning, and reporting of conferences, meetings, trainings, and other events

The recipient, and any subrecipient ("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.

Initial MH
Date 10/30/20

DM

EXHIBIT C

Information on the pertinent DOJ definition of conferences and the rules applicable to this award appears on the OVW website at https://www.justice.gov/ovw/conference-planning.

11. OVW Training Guiding Principles

The recipient understands and agrees that any training or training materials developed or delivered with funding provided under this award must adhere to the OVW Training Guiding Principles for Grantees and Subgrantees, available at https://www.justice.gov/ovw/resources-and-faqs-grantees#Discretionary.

12. Effect of failure to address audit issues

The subrecipient understands and agrees that the NHDOJ (and OJP or OVW, as appropriate) may withhold award funds, or may impose other related requirements, if (as determined by the NHDOJ) the subrecipient does not satisfactorily and promptly address outstanding issues from audits required by the Part 200 Uniform Requirements (or by the terms of this award), or other outstanding issues that arise in connection with audits, investigations, or reviews of DOJ awards.

13. Potential imposition of additional requirements

The subrecipient agrees to comply with any additional requirements that may be imposed by the NHDOJ (and OJP or OVW, as appropriate) during the period of performance for this award, if the subrecipient is designated as "high- risk" for purposes of the DOJ high-risk grantee list.

14. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 42

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 42, specifically including any applicable requirements in Subpart E of 28 C.F.R. Part 42 that relate to an equal employment opportunity program.

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15. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 38

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 38, specifically including any applicable requirements regarding written notice to program beneficiaries and prospective program beneficiaries.

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 recipient and subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations.

16. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 54

The recipient, and any subrecipient ("subgrantee") 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."

17. Restrictions on "lobbying" and policy development

In general, as a matter of federal law, federal funds may not be used by the recipient, or any subrecipient ("subgrantee") at any tier, either directly or indirectly, in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government, in order to avoid violation of 18 U.S.C. § 1913. The recipient, or any subrecipient ("subgrantee") may, however, use federal funds to collaborate with and provide information to federal, state, local, tribal and territorial public officials and agencies to develop and implement policies and develop and promote state, local, or tribal legislation or model codes designed to reduce or eliminate domestic violence, dating violence, sexual assault, and stalking (as those terms are defined in 34 U.S.C. § 12291(a)) when such collaboration and provision of information is consistent with the activities otherwise authorized under this grant program.

Another federal law generally prohibits federal funds awarded by OVW from being used by the recipient, or any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them) with respect to the awarding of a federal grant or cooperative agreement, subgrant, contract, subcontract, or loan, or with respect to actions such as renewing, extending, or modifying any such award. See 31

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U.S.C. § 1352. Certain exceptions to this law apply, including an exception that applies to Indian tribes and tribal organizations.

Should any question arise as to whether a particular use of federal funds by a recipient (or subrecipient) would or might fall within the scope of these prohibitions, the subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

18. Compliance with general appropriations-law restrictions on the use of federal funds for this fiscal year

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions, for each fiscal year, are set out at https://www.justice.gov/ovw/award-conditions (Award Condition: General appropriations-law restrictions on use of federal award funds), 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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

19. Reporting Potential Fraud, Waste, and Abuse, and Similar Misconduct

The recipient and any subrecipients ("subgrantees") must promptly refer to the DOJ Office of the Inspector General (OIG) any credible evidence that a principal, employee, agent, subrecipient, contractor, subcontractor, or other person has, in connection with funds under this award -- (1) submitted a claim that violates 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.

Potential fraud, waste, abuse, or misconduct involving or relating to funds under this award should be reported to the OIG by-- (1) online submission accessible via the OIG webpage at https://oig.justice.gov/hotline/contact-grants.htm (select "Submit Report Online"); (2) mail directed to: U.S. Department of Justice, Office of the Inspector General, Investigations Division, ATTN: Grantee Reporting, 950 Pennsylvania Ave., NW, Washington, DC 20530; (3) by facsimile directed to the DOJ OIG Fraud Detection Office (Attn: Grantee Reporting) at (202) 616-9881 (fax).

Additional information is available from the DOJ OIG website at http://www.usdoj.gov/oig.

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20. Restrictions and certifications regarding non-disclosure agreements and related matters

No recipient or subrecipient ("subgrantee") under this award, or entity that receives a procurement contract or subcontract 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.

1. In accepting this award, the subrecipient--

a. 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

b. 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.

2. If the subrecipient does or is authorized under this award to make subawards ("subgrants"), procurement contracts, or both--

a. it represents that--

(1) it has determined that no other entity that the subrecipient'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

(2) it has made appropriate inquiry, or otherwise has an adequate factual basis, to support this representation; and

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b. 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.

21. Compliance with 41 U.S.C. 4712 (including prohibitions on reprisal; notice to employees)

The recipient (and any 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 NHDOJ or (OJP or OVW, as appropriate) for guidance.

22. Encouragement of policies to ban text messaging while driving

Pursuant to Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," 74 Fed. Reg. 51225 (October 1, 2009), DOJ encourages recipients and subrecipients ("subgrantees") to adopt and enforce policies banning employees from text messaging while driving any vehicle during the course of performing work funded by this award, and to establish workplace safety policies and conduct education, awareness, and other outreach to decrease crashes caused by distracted drivers.

23. Requirement to disclose whether recipient is designated high risk by a federal grant-making agency outside of DOJ.

If the recipient is designated high risk by a federal grant-making agency outside of DOJ, currently or at any time during the course of the period of performance under this award, the subrecipient must disclose that fact and certain related information to OVW by email to OVW.GFMD@usdoj.gov. For purposes of this disclosure, high risk includes any status under which a federal awarding agency

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provides additional oversight due to the recipient's past performance, or other programmatic or financial concerns with the recipient.

The recipient's disclosure must include the following: (1) the federal awarding agency that currently designates the recipient high risk; (2) the date the recipient was designated high risk; (3) the high-risk point of contact at that federal awarding agency (name, phone number, and email address); and (4) the reasons for the high-risk status, as set out by the federal awarding agency.

24. Availability of general terms and conditions on OVW website

The subrecipient agrees to follow the applicable set of general terms and conditions that are available at https://www.justice.gov/ovw/award-conditions. These do not supersede any specific conditions in this award document.

25. Compliance with statutory and regulatory requirements

The subrecipient agrees to comply with all relevant statutory and regulatory requirements, which may include, among other relevant authorities, the Violence Against Women Act of 1994, P.L. 103-322, the Violence Against Women Act of 2000, P.L. 106-386, the Violence Against Women and Department of Justice Reauthorization Act of 2005, P.L. 109-162, the Violence Against Women Reauthorization Act of 2013, P.L. 113-4, the Omnibus Crime Control and Safe Streets Act of 1968, 34 U.S.C. §§ 10101 et seq., and OVW's implementing regulations at 28 C.F.R. Part 90.

26. Compliance with solicitation requirements

The subrecipient agrees that it must be in compliance with requirements outlined in the solicitation under which the approved application was submitted, the applicable Solicitation Companion Guide, and any program-specific frequently asked questions (FAQs) on the OVW website (https://www.justice.gov/ovw/resources-and-faqs-grantees). The program solicitation, Companion Guide, and any program specific FAQs are hereby incorporated by reference into this award.

27. VAWA 2013 nondiscrimination condition

The subrecipient acknowledges that 34 U.S.C. § 12291(b)(13) prohibits subrecipients of OVW awards from excluding, denying benefits to, or discriminating against any person on the basis of actual or perceived race, color, religion, national origin, sex, gender identity, sexual orientation, or disability in any program or activity funded in whole or in part by OVW. Subrecipients may provide sex-segregated or sex-specific programming if doing so is necessary to the essential operations of the

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program, so long as the subrecipient provides comparable services to those who cannot be provided with the sex-segregated or sex-specific programming. The subrecipient agrees that it will comply with this provision. The subrecipient also agrees to ensure that any subrecipients ("subgrantees") at any tier will comply with this provision.

28. Misuse of award funds

The subrecipient understands and agrees that misuse of award funds may result in a range of penalties, including suspension of current and future funds, suspension or debarment from federal grants, recoupment of monies provided under an award, and civil and/or criminal penalties.

29. Limitation on use of funds to approved activities

The subrecipient agrees that grant funds will be used only for the purposes described in the subrecipient's application, unless the NHDOJ Grants Management Unit determines that any of these activities are out of scope or unallowable. The subrecipient must not undertake any work or activities that are not described in the subrecipient's application, award documents, or approved budget, and must not use staff, equipment, or other goods or services paid for with grant funds for such work or activities, without prior written approval by the NHDOJ.

30. Non-supplantation

The subrecipient agrees that grant funds will be used to supplement, not supplant, non-federal funds that would otherwise be available for the activities under this grant.

31. Confidentiality and information sharing

The subrecipient agrees to comply with the provisions of 34 U.S.C. § 12291(b)(2), nondisclosure of confidential or private information, which includes creating and maintaining documentation of compliance, such as policies and procedures for release of victim information. The subrecipient also agrees to comply with the regulations implementing this provision at 28 CFR 90.4(b) and "Frequently Asked Questions (FAQs) on the VAWA Confidentiality Provision (34 U.S.C. § 12291(b)(2))" on the OVW website at https://www.justice.gov/ovw/resources-and-faqs-grantees. The subrecipient also agrees to ensure that all subrecipients ("subgrantees") at any tier meet these requirements.

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EXHIBIT C

32. Activities that compromise victim safety and recovery or undermine offender accountability

The subrecipient agrees that grant funds will not support activities that compromise victim safety and recovery or undermine offender accountability, such as: procedures or policies that exclude victims from receiving safe shelter, advocacy services, counseling, and other assistance based on their actual or perceived sex, age, immigration status, race, religion, sexual orientation, gender identity, mental health condition, physical health condition, criminal record, work in the sex industry, or the age and/or sex of their children; procedures or policies that compromise the confidentiality of information and privacy of persons receiving OVW-funded services; procedures or policies that impose requirements on victims in order to receive services (e.g., seek an order of protection, receive counseling, participate in couples' counseling or mediation, report to law enforcement, seek civil or criminal remedies, etc.); procedures or policies that fail to ensure service providers conduct safety planning with victims; project design and budgets that fail to account for the access needs of participants with disabilities and participants who have limited English proficiency or are Deaf or hard of hearing; or any other activities outlined in the solicitation or companion guide under which the application was submitted.

33. Policy for response to workplace-related incidents of sexual misconduct, domestic violence, and dating violence

The recipient, and any subrecipient at any tier, must have a policy, or issue a policy within 270 days of the award date, to address workplace-related incidents of sexual misconduct, domestic violence, and dating violence involving an employee, volunteer, consultant, or contractor. The details of this requirement are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award Condition: Policy for response to workplace-related sexual misconduct, domestic violence, and dating violence), and are incorporated by reference here.

34. Termination or suspension for cause

The Director of OVW or the NHDOJ, upon a finding that there has been substantial failure by the subrecipient to comply with applicable laws, regulations, and/or the terms and conditions of the award or relevant solicitation, will terminate or suspend until satisfied that there is no longer such failure, all or part of the award, in accordance with the provisions of 28 C.F.R. Part 18, as applicable mutatis mutandis.

35. Performance progress reports and final report submission

The subrecipient agrees to provide OVW with specific information regarding subawards ("subgrants") made under this award. The subrecipient agrees to submit an annual report that includes: a) an

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assessment of whether stated goals and objectives were achieved; b) information on the effectiveness of activities carried out with grant funds, including the number of persons served and the number of persons seeking services who could not be served; c) information on each subaward made; and d) such other information as OVW may prescribe. Subrecipients are required to submit this report after the end of each calendar year but no later than March 15th each year. Recipients and subrecipients must use the designated forms and/or systems made available by OVW for performance reporting, which identify the information that recipients and subrecipients must collect and report as a condition of receiving funding under this award.

36. Subrecipient program income

Program income, as defined by 2 C.F.R. 200.80, means gross income earned by a non-federal entity that is directly generated by a supported activity or earned as a result of the federal award during the period of performance. Without prior approval, program income must be deducted from total allowable costs to determine the net allowable costs. In order to add program income to a subaward, subrecipients must seek approval from the NHDOJ prior to generating any program income. Any program income added to a subaward must be used to support activities that were approved in the budget and follow the conditions of the subaward agreement. Any program income approved by the NHDOJ Grants Management Unit must be reported by the subrecipient to the NHDOJ Grants Management Unit so that it is reported on the quarterly Federal Financial Report (SF-425) in accordance with the addition alternative. If the program income amount changes (increases or decreases) during the project period, the subrecipient must provide approval by the end of the project period. Failure to comply with these requirements may result in audit findings for both the recipient and the subrecipient.

37. Subrecipient product monitoring

The subrecipient agrees to be monitored to ensure that materials and products (written, visual, or sound) developed with OVW formula grant program funding fall within the scope of the grant program and do not compromise victim safety.

38. Publications disclaimer for STOP Formula subrecipients

The subrecipient agrees that all materials and publications (written, web-based, audio-visual, or any other format) resulting from subaward activities shall contain the following statement: "This project was supported by Subgrant No._____awarded by the state administering office for the Office on Violence Against Women, U.S. Department of Justice's STOP Formula Grant Program. The opinions, findings, conclusions, and recommendations expressed in this publication/program/exhibition are

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those of the author(s) and do not necessarily reflect the views of the state or the U.S. Department of Justice."

39. Copyrighted works

Pursuant to 2 C.F.R. 200.315(b), the recipient may copyright any work that is subject to copyright and was developed, or for which ownership was acquired, under this award. OVW reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use the work, in whole or in part (including in the creation of derivative works), for federal purposes, and to authorize others to do so.

OVW also reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use, in whole or in part (including in the creation of derivative works), any work developed by a subrecipient ("subgrantee") of this award, for federal purposes, and to authorize others to do so.

In addition, the recipient (or subrecipient, contractor, or subcontractor of this award at any tier) must obtain advance written approval from the OVW program manager assigned to this award, and must comply with all conditions specified by the program manager in connection with that approval, before: 1) using award funds to purchase ownership of, or a license to use, a copyrighted work; or 2) incorporating any copyrighted work, or portion thereof, into a new work developed under this award.

It is the responsibility of the recipient (and of each subrecipient, contractor, or subcontractor as applicable) to ensure that this condition is included in any subaward, contract, or subcontract under this award.

40. Consultant compensation rates

The subrecipient acknowledges that consultants paid with award funds generally may not be paid at a rate in excess of $81.25 per hour, not to exceed $650 per day. To exceed this specified maximum rate, recipients must submit to OVW a detailed justification and have such justification approved by OVW, prior to obligation or expenditure of such funds.

Issuance of this award or approval of the award budget alone does not indicate approval of any consultant rate in excess of $81.25 per hour, not to exceed $650 per day. Although prior approval is not required for consultant rates below this specified maximum rate, subrecipients are required to maintain documentation to support all daily or hourly consultant rates.

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EXHIBIT C

41. Required SAM and FAPIIS reporting

The subrecipient must comply with any and all applicable requirements regarding reporting of information on civil, criminal, and administrative proceedings connected with (or connected to the performance of) either this OVW award or any other grant, cooperative agreement, or procurement contract from the federal government. Under certain circumstances, recipients of OVW awards are required to report information about such proceedings, through the federal System for Award Management (known as "SAM"), to the designated federal integrity and performance system (currently, "FAPIIS").

The details of recipient obligations regarding the required reporting (and updating) of information on certain civil, criminal, and administrative proceedings to FAPIIS within SAM are posted on the OVW web site at: https://www.justice.gov/ovw/award-conditions (Award Condition: Recipient Integrity and Performance Matters, including Recipient Reporting to FAPIIS), and are incorporated by reference here.

42. Ongoing compliance with statutory certifications

The subrecipient agrees that compliance with the statutory certification requirements is an ongoing responsibility during the award period and that, at a minimum, a hold may be placed on the subrecipient's funds for noncompliance with any of the requirements of 34 U.S.C. § 10449 (regarding rape exam payments), 34 U.S.C. § 10449(e) (regarding judicial notification), 34 U.S.C. § 10450 (regarding certain fees and costs), and 34 U.S.C. § 10451 (regarding polygraphing of sexual assault victims). Non-compliance with any of the foregoing may also result in termination or suspension of the grant or other remedial measures, in accordance with applicable laws and regulations.

43. Requirements for subrecipients providing legal assistance

The subrecipient agrees that the legal assistance eligibility requirements, as set forth below, are a continuing obligation on the part of the subrecipient. The legal assistance eligibility requirements are: (1) any person providing legal assistance through a program funded under this grant program (A) has demonstrated expertise in providing legal assistance to victims of domestic violence, dating violence, sexual assault, or stalking in the targeted population; or (B) (i) is partnered with an entity or person that has demonstrated expertise described in subparagraph (A); and (ii) has completed or will complete training in connection with domestic violence, dating violence, stalking, or sexual assault and related legal issues, including training on evidence-based risk factors for domestic and dating violence homicide;

(2) any training program conducted in satisfaction of the requirement of paragraph (1) has been or will be developed with input from and in collaboration with a state, local, territorial, or tribal domestic

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violence, dating violence, sexual assault, or stalking victim service provider or coalition, as well as appropriate state, local, territorial, and tribal law enforcement officials; (3) any person or organization providing legal assistance through this grant program has informed and will continue to inform state, local, territorial, or tribal domestic violence, dating violence, stalking, or sexual assault programs and coalitions, as well as appropriate state and local law enforcement officials of their work; and (4) the recipient's organizational policies do not require mediation or counseling involving offenders and victims physically together, in cases where sexual assault, dating violence, domestic violence, or child sexual abuse is an issue. The recipient also agrees to ensure that any subrecipient ("subgrantee") at any tier will comply with this condition.

I have read and understand all 43 special provisions contained in this document:

Name and Title of Authorized Representative

Signature _____ Date 10/30/20

Town of Plaistow Police, 27 Elm St, Plaistow, NH 03865
Name and Address of Agency

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EXHIBIT D

EEOP Reporting

I, Mark A. Pearson [*responsible official*], certify that

Town of Plaistow Police Dept. [*recipient*] has completed the EEO reporting tool certification

form at: **https://ojp.gov/about/ocr/faq_eeop.htm** on 10-06-2020 [Date]

And that Chief Douglas P. Mullin [*responsible official*] has completed the EEOP training at https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm on: 10-06-2020 [*date*]

I further certify that:

Town of Plaistow Police Dept. [*recipient*] will comply with applicable federal civil rights laws that prohibit discrimination in employment and in the delivery of services.

Signature: [signature] Date: 10/30/20

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EXHIBIT E

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 Town of Plainfield Police Dept. (Applicant) certifies that any funds awarded through **grant number** 2021VAW12 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 Town of Plainfield 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: Mark A. Pearson, Town Manager

Signature: [signature] Date: 10/30/20

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EXHIBIT F

NEW HAMPSHIRE DEPARTMENT OF JUSTICE

CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS

Applicants should refer to the regulations cited below to determine the certification to which they are required to attest. Applicants should also review the instructions for certification included in the regulations before completing this form. The certifications shall be treated as a material representation of fact upon which reliance will be placed when the U.S. Department of Justice ("Department") determines to award the covered transaction, grant, or cooperative agreement.

1. LOBBYING

As required by 31 U.S.C. § 1352, as implemented by 28 C.F.R. Part 69, the Applicant certifies and assures (to the extent applicable) the following:
(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Applicant, 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, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Applicant's request for Federal funds is in excess of $100,000, and 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 Applicant shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities" in accordance with its (and any DOJ awarding agency's) instructions; and

(c) The Applicant shall require that the language of this certification be included in the award documents for all subgrants and procurement contracts (and their subcontracts) funded with Federal award funds and shall ensure that any certifications or lobbying disclosures required of recipients of such subgrants and procurement contracts (or their subcontractors) are made and filed in accordance with 31 U.S.C. § 1352.

spelling error - forgot the "t"

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

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EXHIBIT F

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Applicant certifies, with respect to

prospective participants in a primary tier "covered transaction," as defined at 2 C.F.R. § 2867.20(a), that neither it nor any of its principals—

(a) is presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) has within a three-year period preceding this application been convicted of a felony criminal violation under any Federal law, or been convicted or had a civil judgment rendered against it for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, tribal, or local) transaction or private agreement or transaction;

violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion or receiving stolen property, making false claims, or obstruction of justice, or commission of any offense indicating a lack of business integrity or business honesty that seriously and directly affects its (or its principals') present responsibility;

(c) is presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, tribal, or local) with commission of any of the offenses enumerated in paragraph (b) of this certification; and/or

(d) has within a three-year period preceding this application had one or more public transactions (Federal, State, tribal, or local) terminated for cause or default.

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Applicant or any of its principals was convicted, within a three-year period preceding this application, of a felony criminal violation under any Federal law, the Applicant also must disclose such felony criminal conviction in writing to the Department (for OJP Applicants, to OJP at Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov), unless such disclosure has already been made.

3. FEDERAL TAXES

A. If the Applicant is a corporation, it certifies either that (1) the corporation has no unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability, or (2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP Applicants, to OJP at

Initial MHP
Date 10/30/20

Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov).

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application.

4. DRUG-FREE WORKPLACE (GRANTEES OTHER THAN INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, as implemented at 28 C.F.R. Part 83, Subpart F, for grantees, as defined at 28 C.F.R. §§ 83.620 and 83.650:
A. The Applicant certifies and assures that it will, or will continue to, provide a drug-free workplace by—

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in its workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an on-going drug-free awareness program to inform employees about—

(1) The dangers of drug abuse in the workplace;

(2) The Applicant's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the award be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the award, the employee will—

(1) Abide by the terms of the statement; and

(2) Notify the employer in writing of the employee's conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

(e) Notifying the Department, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title of any such convicted employee to the Department, as follows:

Initial MAP
Date 10/30/20

EXHIBIT F

For COPS award recipients - COPS Office, 145 N Street, NE, Washington, DC, 20530;
For OJP and OVW award recipients - U.S. Department of Justice, Office of Justice Programs, ATTN: Control Desk, 810 7th Street, N.W., Washington, D.C. 20531.
Notice shall include the identification number(s) of each affected award;
(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency; and

(g)Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

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

Mark A. Pearson, Town Manager
Name and Title of Head of Agency

Signature

10/30/20
Date

Town of Pittsfield, 145 Main St. Pittsfield, NH 03863
Name and Address of Agency

Initial MAP
Date 10/30/20

DPW

EXHIBIT G

U.S. Department of Justice
Office on Violence Against Women

Acknowledgement of Notice of Statutory Requirement to Comply with the Confidentiality and Privacy Provisions of the Violence Against Women Act, as Amended

Under section 40002(b)(2) of the Violence Against Women Act, as amended (42 U.S.C. 13925(b)(2)), grantees and subgrantees with funding from the Office on Violence Against Women (OVW) are required to meet the following terms with regard to nondisclosure of confidential or private information and to document their compliance. By signature on this form, applicants for grants from OVW are acknowledging that that they have notice that, if awarded funds, they will be required to comply with this provision, and will mandate that subgrantees, if any, comply with this provision, and will create and maintain documentation of compliance, such as policies and procedures for release of victim information, and will mandate that subgrantees, if any, will do so as well.

(A) **In general**
In order to ensure the safety of adult, youth, and child victims of domestic violence, dating violence, sexual assault, or stalking, and their families, grantees and subgrantees under this subchapter shall protect the confidentiality and privacy of persons receiving services.

(B) **Nondisclosure**
Subject to subparagraphs (C) and (D), grantees and subgrantees shall not—
(i) disclose, reveal, or release any personally identifying information or individual information collected in connection with services requested, utilized, or denied through grantees' and subgrantees' programs, regardless of whether the information has been encoded, encrypted, hashed, or otherwise protected; or
(ii) disclose, reveal, or release individual client information without the informed, written, reasonably time-limited consent of the person (or in the case of an unemancipated minor, the minor and the parent or guardian or in the case of legal incapacity, a court-appointed guardian) about whom information is sought, whether for this program or any other Federal, State, tribal, or territorial grant program, except that consent for release may not be given by the abuser of the minor, incapacitated person, or the abuser of the other parent of the minor.

Initial: MAC
Date 10/30/20

PM

EXHIBIT G

If a minor or a person with a legally appointed guardian is permitted by law to receive services without the parent's or guardian's consent, the minor or person with a guardian may release information without additional consent.

(C) **Release**
If release of information described in subparagraph (B) is compelled by statutory or court mandate—
(i) grantees and subgrantees shall make reasonable attempts to provide notice to victims affected by the disclosure of information; and
(ii) grantees and subgrantees shall take steps necessary to protect the privacy and safety of the persons affected by the release of the information.

(D) **Information sharing**
(i) Grantees and subgrantees may share—
(I) nonpersonally identifying data in the aggregate regarding services to their clients and nonpersonally identifying demographic information in order to comply with Federal, State, tribal, or territorial reporting, evaluation, or data collection requirements;
(II) court-generated information and law enforcement-generated information contained in secure, governmental registries for protection order enforcement purposes; and
(III) law enforcement-generated and prosecution-generated information necessary for law enforcement and prosecution purposes.
(ii) In no circumstances may—
(I) an adult, youth, or child victim of domestic violence, dating violence, sexual assault, or stalking be required to provide a consent to release his or her personally identifying information as a condition of eligibility for the services provided by the grantee or subgrantee;
(II) any personally identifying information be shared in order to comply with Federal, tribal, or State reporting, evaluation, or data collection requirements, whether for this program or any other Federal, tribal, or State grant program.

(E) **Statutorily mandated reports of abuse or neglect**
Nothing in this section prohibits a grantee or subgrantee from reporting suspected abuse or neglect, as those terms are defined and specifically mandated by the State or tribe involved.

(F) **Oversight**
Nothing in this paragraph shall prevent the Attorney General from disclosing grant activities authorized in this Act to the chairman and ranking members of the Committee on the Judiciary of the House of Representatives and the Committee on the Judiciary of the Senate exercising Congressional oversight authority. All disclosures shall protect confidentiality and omit personally identifying information, including location information about individuals.

(G) **Confidentiality assessment and assurances**
Grantees and subgrantees must document their compliance with the confidentiality and privacy provisions required under this section.

Initial MH
Date 10/30/20

EXHIBIT G

As the duly authorized representative of the applicant, I hereby acknowledge that the applicant has received notice of that if awarded funding they will comply with the above statutory requirements. This acknowledgement shall be treated as a material representation of fact upon which the Department of Justice will rely if it determines to award the covered transaction, grant, or cooperative agreement.

Mark A. Pearson — Typed Name of Authorized Representative

Town Manager — Title

Telephone Number 603-382-1200

Signature of Authorized Representative

10/30/20 — Date Signed

Town of Plaistow — Agency Name

Public Reporting Burden Paperwork Reduction Act Notice. Under the Paperwork Reduction Act, a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. We try to create forms that are accurate, can be easily understood, and which impose the least possible burden on you to provide us with information. The estimated average time to complete and file this form is 60 minutes per form. If you have comments regarding the accuracy of this estimate, or suggestions for making this form simpler, you can write to the Office on Violence Against Women, U.S. Department of Justice, 145 N Street, NE, 10th Floor, Washington, DC 20530.

CERTIFICATE OF AUTHORITY

I, Chairman Francine Hart of the Town of Plaistow Board of Selectmen do hereby certify that:

(1) The Town of Plaistow Board of Selectmen voted on October 26, 2020 to accept funds and enter into a Grant Agreement with the New Hampshire Department of Justice;

(2) The Town of Plaistow Board of Selectmen further authorizes the Town Manager Mark A. Pearson and/or the Town of Plaistow Police Chief Douglas P. Mullin to execute any documents which may be necessary for this contract;

(3) This authorization has not been revoked, annulled, or amended in any manner whatsoever, and remains in full force and effect as of the date hereof;

(4) This authorization is valid from October 26, 2020 until October 26, 2021; and

(5) The following now occupies the office indicated above:

Town of Plaistow Board of Selectmen:

Francine Hart, Chairman
Greg Taillon, Vice-Chairman
Julian Kiszka
John A. Blinn, Sr.
Jay DeRoche

IN WITNESS WHEREOF, I have hereunto set my hand as the Chairman of the Town of Plaistow Board of Selectmen this 5 day of November 2020.

Francine Hart,
Chairman of the Board of Selectmen

STATE OF NEW HAMPSHIRE
COUNTY OF ROCKIINGHAM

On this the 5 day of November, 2020, before me Elizabeth J. Hossack, the undersigned officer, personally appeared Francine Hart, who acknowledged their self to be the Chairman of the Town of Plaistow Board of Selectmen, being authorized to do so, executed the foregoing instrument for the purpose therein contained.

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

ELIZABETH J. HOSSACK NOTARY PUBLIC STATE OF NEW HAMPSHIRE -MY- COMMISSION EXPIRES AUGUST 5, 2025

Justice of the Peace/Notary Public
Commission Expiration

Date: 08-05-2025

Primex³
NH Public Risk Management Exchange

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:	*Member Number:*	*Company Affording Coverage:*
Town of Plaistow 145 Main Street Plaistow, NH 03865	728	NH Public Risk Management Exchange - Primex³ 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	
X **General Liability (Occurrence Form)**	1/1/2021	1/1/2022	Each Occurrence	$5,000,000
Professional Liability (describe)			General Aggregate	$5,000,000
☐ Claims Made ☐ Occurrence			Fire Damage (Any one fire)	
			Med Exp (Any one person)	
Automobile Liability			Combined Single Limit (Each Accident)	
Deductible Comp and Coll:			Aggregate	
Any auto				
X **Workers' Compensation & Employers' Liability**	1/1/2021	1/1/2022	X Statutory	
			Each Accident	$2,000,000
			Disease – Each Employee	$2,000,000
			Disease – Policy Limit	
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
NH Department of Justice 33 Capitol St Concord, NH 03301		

Primex³ – NH Public Risk Management Exchange

By: *Mary Beth Purcell*

Date: 1/11/2021 mpurcell@nhprimex.org

Please direct inquires to:
Primex³ Claims/Coverage Services
603-225-2841 phone
603-228-3833 fax

PLAISTOW POLICE DEPARTMENT
PLAISTOW, NEW HAMPSHIRE

JOB DESCRIPTION	POSITION: VICTIM/WITNESS ADVOCATE	
	EFFECTIVE DATE: October 20, 2006	LAST REVISION:

NH State Standard:	
CALEA Standard:	

Objective: The objective of the Victim/Witness Advocate is to enhance the relationship between victims and/or witnesses, the police departments, the court system, and the Prosecution Office. This objective is achieved through information sharing and education about the court process to insure that all victims and witnesses are treated fairly and with dignity and respect.

Job Description: To reduce the emotional and financial impact of criminal victimization for victims of crimes and their families.

Accountability: Reports to the Chief of Police or his/her designee, but must maintain a close professional relationship with the Assistant County Attorney Prosecutor assigned to the Plaistow District Court.

Equipment Used: Computer, typewriter, telephone, copy and fax machines, calculator and recording devices.

Environment: Inside: 95% Outside: 5%

Essential Job Functions:

The following outlines the essential job functions of the Victim/Witness Advocate position. This position is regional and serves all Towns within the responsibility of the Plaistow District Court (Plaistow, Atkinson, Newton, Hampstead, and Danville). For this reason, other duties may be required or assigned upon the recommendation of the Prosecutor and/or the Police Chief of all the communities being served. The omission of specific duties or responsibilities does not exclude them from the position if the work is similar, related, or a logical assignment to the position:

16. Establishes and maintains case records and statistical data;

17. Maintains confidentiality regarding criminal records, case files, and other sensitive information; and

18. Performs other duties as may be required and assigned.

Physical Activity Requirements

Primary Physical Requirements

LIFT up to 10 lbs: Occasionally required.
LIFT 11 to 25 lbs: Rarely required.
LIFT 26 to 50 lbs: Not required.
LIFT over 50 lbs: Not required.

CARRY up to 10 lbs: Occasionally required.
CARRY 11 to 25 lbs: Rarely required.
CARRY 26 to 50 lbs: Not required.
CARRY over 50 lbs: Not required.

REACH above shoulder height: Occasionally required.
REACH at shoulder height: Frequently required.
REACH below shoulder height: Occasionally required.

PUSH/PULL: Not required.

Hand Manipulation

Grasping: Frequently required.
Handling: Frequently required.
Torquing: Not required.
Fingering: Frequently required.
Controls and Equipment: Computer, telephone, copy and fax machine, typewriter, recorder devices, and calculator

Other Physical Considerations

Twisting: Not required
Bending: Occasionally required.
Crawling: Not required.
Squatting: Rarely required.
Kneeling: Not required.
Crouching: Not required.
Climbing: Occasionally required.
Balancing: Not required.

Work Surface(s)

Standard office desk and chair. Carpeted and tile floors.

During an 8 Hour Day, Employee is Required to:

Sit	4 hours
Stand	2 hours
Walk	2 hours

Cognitive and Sensory Requirements:

Talking: Necessary for communicating with others.

Hearing: Necessary for receiving instructions and queries.

Sight: Necessary for doing job effectively and correctly.

Tasting & Smelling: Not required.

Job Description: Victim/Witness Advocate

Address: [redacted]

EDUCATION: **Bachelors of Art in Sociology** (August 2011-May 2015)
Minors: Criminal Justice Studies and Substance Abuse and Addiction
Keene State College, Keene, NH

RELATED EXPERIENCE:

Interim Direct Service Coordinator, Sexual Harassment and Rape Prevention Program (SHARPP), University of New Hampshire, Durham, NH (September 2016-Current)

- Provide direct service to survivors of domestic and sexual violence, and stalking. Direct services include legal, medical and University systems advocacy.
- Supervise all direct services and advocates, coordinate training events, recruit and facilitate the peer advocate class.
- Manage and staff the 24/7 advocacy support line and organize calendar that the advocates are scheduled on.
- Input data and update the client database for the New Hampshire Coalition for Domestic and Sexual Violence quarterly reports.
- Represent the SHARPP office at all direct service meeting on campus and for the state of New Hampshire, including the Seacoast Sexual Assault Response Team (SART).
- Created and maintained relationships with students, faculty, staff, parents and local law enforcement.

Transitional Housing Advocate, Alternative House, Lowell, MA (August 2016-Current)

- Provide direct services to clients and their children including crisis intervention, safety planning, counseling, advocacy, parenting support, information and referrals.
- Help maintain a supportive living environment and encourage guest's participation in shelter programming.
- Answer the crisis line calls and assist the advocates in the emergency shelter in times of crisis.

AmeriCorps Victim Advocate, Sexual Harassment and Rape Prevention Program (SHARPP), University of New Hampshire, Durham, NH (Full service year completed, September, 2015-September, 2016)

- Provided support, accompaniment and advocacy to meet the medical, legal, and emotional needs of survivors.
- Empowered survivors and helped them to gain power and control during a time of crisis.
- Assisted survivors through the criminal justice process, the Office of Community Standards process and the process of getting a protective order.
- Helped to provide awareness and prevention through educational programming and events on campus.
- Managed and volunteered on the 24/7 advocacy support line and updated the referral book for the on-call advocates.

Overnight Volunteer, Hundred Nights Cold Weather Shelter, Keene, NH (October 2013-March 2015)

- Participated with overnight shifts to help keep shelter and the guests organized and safe.
- Assisted guests with problems or crisis situations that arose including substance abuse and time management issues.
- Administered in-take forms with the overnight guests.

Social Services Intern, Pleasant Valley Nursing Center, Derry, NH (May 2013-August 2013)

- Shadowed social work personnel in care plan meetings for each resident.
- Organized events that focused on social interaction among residents and families.

ADDITIONAL EXPERIENCE:

Produce Clerk and Cashier, Market Basket, Plaistow, NH & Swanzey, NH (August 2009-September 2016)

LEADERSHIP:

Shout Out Against Sexual Assault (April 2011-April 2015)

- Co-Chair: Organized and facilitated an event where survivors would share their experiences to bring awareness about sexual violence and to let the survivors get the chance to find their voice.

Keene State College Sexual Assault and Violence Education (SAVE) Committee (August 2012-May 2015)

- Committee Member: Brought awareness to the campus and raised money for the Monadnock Center for Violence Prevention. These events include Wear Purple for Domestic Violence, the Silent Witness Project, the Clothes Line Project, Walk-A-Mile in Her Shoes, Take Back the Night and other events around sexual violence, domestic violence and stalking awareness.

CERTIFICATES AND TRAINING:

Children Exposed to Domestic Violence presented by Linda Douglas and Samantha Goodwin (July 2016)
Partnering for a Future Without Violence Conference New Hampshire Attorney General's Conference (June 2016)
Governors Conference on Volunteerism at New Hampshire Technical Institute (May 2016)
Social Justice Educator Training at the University of New Hampshire (January 2016)
New Hampshire Coalition Against Domestic and Sexual Violence Advocate Training completed 45 hours (September 2015)
Domestic Violence, Trauma, Mental Health and Substance Abuse Workshop presented by Terri Pease (October 2014)

TOWN OF PLAISTOW,
NEW HAMPSHIRE

ANNUAL FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2019

TOWN OF PLAISTOW, NEW HAMPSHIRE

ANNUAL FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

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PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX 603-224-1380

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen
Town of Plaistow
Plaistow, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Town of Plaistow as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Town'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 misstatement, 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 aggregate remaining fund information of the Town of Plaistow, as of December 31, 2019, and the respective changes in financial position and, the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note 2-C to the financial statements, in fiscal year 2019 the Town adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information - Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Management's Discussion and Analysis,
- Schedule of the Town's Proportionate Share of Net Pension Liability,

- Schedule of Town Contributions – Pensions,
- Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefits Liability,
- Schedule of Town Contributions – Other Postemployment Benefits,
- Schedule of Changes in the Town's Total Other Postemployment Benefits Liability and Related Ratios, and
- Notes to the Required Supplementary Information

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.

Other Information – Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Plaistow's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Plodzik & Sanderson
Professional Association

April 16, 2020

Town of Plaistow, New Hampshire
Management's Discussion and Analysis

Presented herewith please find the Management Discussion & Analysis for the Town of Plaistow, New Hampshire for the year ending December 31, 2019. The responsibility for accuracy of the data, the completeness and fairness of this document (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in all material respects. This report and its content have been designed to fairly present the Town's financial position, including the result of operations of all the funds of the Town. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the Town's financial activities have been included.

The Town's management is responsible for establishing accounting and internal control structures designed to ensure that the physical, data, informational, intellectual, and human resource assets of the Town are protected from loss, theft and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). Management also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurances that these objectives are attained.

Effective January 1, 2019 the Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*, was implemented. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes. Under this Statement private purpose trust funds will be reported the same, however, agency funds as they were reported in 2018 will now be reported as custodial funds since the Town does not control the assets or the activity. In addition, the school tax liability that was previously reported in the general fund at year end will now be reported as a custodial fund in the fiduciary activities since the Town is collecting the money on behalf of the School District and has no control over how that money is to be spent. By moving this liability to a custodial fund, a corresponding amount of cash and investments was also moved in order to fund the liability. Further discussion of this Statement can be found in the Notes to the Financial Statements at Note 2-C Accounting Changes and Note 19 Prior Period Adjustments.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial statements presented herein include all the activities of the Town of Plaistow, New Hampshire using the integrated approach as prescribed by GASB Statement 34.

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements include three components:

1. Government-wide financial statements;
2. Fund financial statements, and
3. Notes to basic financial statements

This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to most private-sector business.

The statement of net position presents information on all the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The statement of activities presents information showing how the Town's net position changed during the most recent year. All the current year's revenue and expenses are considered regardless of when cash is received or paid.

The government-wide financial statements can be found on pages 11-12 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The fund financial statements, focus on the individual parts of the Town government, and report the Town's operations in more detail than the government-wide statements. The Town's funds are divided into two categories: governmental funds and fiduciary funds.

Governmental Funds: Most of the basic services provided by the Town are financed through governmental funds. Unlike the government-wide financial statements, the governmental fund financial statements are reported using the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted into cash. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. The basic governmental fund financial statements can be found on pages 13-16.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented here with similar information presented in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between the governmental activities statement of net position and statement of activities.

The Town of Plaistow maintains fifteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and Westville Road Capital Project Fund which are considered to be the Town's only major funds. Data from the other governmental funds are combined into a single, aggregate presentation.

Fiduciary Funds: These funds are used to account for resources held for the benefit of parties outside the Town government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the Town's own programs. The Town's fiduciary funds on pages 18-19 which include the private-purpose trust funds and agency funds.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. These notes to the basic financial statements begin on page 20.

Required Supplementary Information

The basic financial statements and accompanying notes are followed by a section of required supplementary information. This section includes the following:

- Schedule of the Town's Proportionate Share of Net Pension Liability
- Schedule of Town Contributions – Pensions
- Schedule of the Town's Proportionate Share of Net Other Postemployment Benefits Liability
- Schedule of Town Contributions – Other Postemployment Benefits
- Schedule of Changes in the Town's Total Other Postemployment Benefits Liability and Related Ratios

These schedules are Exhibits F, G, H, I and J after the note section in the report. These Schedules are also accompanied by Notes to the Required Supplementary Information.

Other Supplementary Information

Other supplementary information includes combining and individual fund financial schedules for the governmental funds.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Position

Net position of the Town of Plaistow as of December 31, 2019 and 2018 are as follows:

	2019	2018 (As restated)	Increase (Decrease)
Current assets	$ 8,086,541	$ 7,428,334	$ 658,207
Capital assets, net	22,486,088	21,501,015	985,073
Total assets	30,572,629	28,929,349	1,643,280
Total deferred outflows of resources	714,669	1,093,772	(379,103)
Long-term liabilities outstanding	15,255,745	16,069,380	(813,635)
Other liabilities	977,741	470,041	507,700
Total liabilities	16,233,486	16,539,421	(305,935)
Total deferred inflows of resources	593,718	726,294	(132,576)
Net Position:			
Net investment in capital assets	15,193,256	13,857,426	1,335,830
Restricted	937,660	1,048,680	(111,020)
Unrestricted	(1,670,822)	(2,148,700)	477,878
Total net position	$ 14,460,094	$ 12,757,406	$ 1,702,688

Statement of Activities

Changes in net position for the years ending December 31, 2019 and 2018 are as follows:

Statement of Activities

Summary of Changes in Net Position
Governmental Activities

	2019	2018 (As restated)	Increase (Decrease)
Revenues:			
Program Revenues			
Charges for services	$ 551,211	$ 315,278	$ 235,933
Operating grants and contributions	766,819	782,066	(15,247)
Capital grants and contributions	929,421	-	929,421
General revenues:			
Property taxes	6,712,006	6,071,479	640,527
Other taxes	76,058	98,107	(22,049)
Motor vehicle permit fees	1,825,514	1,846,988	(21,474)
Licenses and other fees	281,850	196,305	85,545
Grants and contributions not restricted to specific programs	475,247	450,994	24,253
Miscellaneous	816,572	584,623	231,949
Total revenues	$ 12,434,698	$ 10,345,840	$ 2,088,858
Expenses:			
General government	3,697,779	3,712,367	(14,588)
Public safety	3,570,363	3,355,345	215,018
Highways and streets	906,253	903,818	2,435
Sanitation	744,683	679,624	65,059
Water distribution and treatment	472,252	89,798	382,454
Health and welfare	143,596	171,956	(28,360)
Culture and recreation	959,342	945,855	13,487
Conservation	6,228	10,131	(3,903)
Interest on long-term debt	231,514	243,624	(12,110)
Total expenses	10,732,010	10,112,518	619,492
Change in net position	1,702,688	233,322	1,469,366
Net effect of prior year restatement		101,181	(101,181)
Net position, beginning	12,757,406	12,422,903	334,503
Net position, ending	$ 14,460,094	$ 12,757,406	$ 1,702,688

The Town's net position increased by $1,702,688.

The Town's expenses cover a range of services. The largest expenses were for general government and public safety, which accounted for 67.72% of total expenses.

FINANCIAL ANALYSIS OF THE TOWN'S FUNDS

As noted earlier, the Town's uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the calendar year.

General Fund

The general fund is the main operating fund of the Town. At the end of the current year, the general fund fund balances totaled $4,804,251. This includes an unassigned amount of $2,472,312. The total General Fund fund balance increased $232,475 from the December 31, 2018 amount.

Other Governmental Funds

The total fund balance of $2,131,324 in the other governmental funds is restricted for the purposes of the individually established fund. The largest portion of this total represents the balance in the Water Fund ($621,720), Public Safety Complex Capital Project Fund ($373,982) Conservation Fund ($359,894), Permanent Fund ($163,557) and the Impact Fees Fund ($266,718).

GENERAL FUND BUDGETARY HIGHLIGHTS

Budgetary information for the major governmental fund (the General Fund) can be found in the report at Exhibit D on page 17.

The actual budgetary revenues exceeded the budget for estimated revenues by $91,957. The Town received $11,374 more in taxes, $17,364 more in licenses and permits, $2,028 less in intergovernmental, $6,218 less in charges for services and $71,465 more from miscellaneous sources.

The actual budgetary expenditures were less than the budgeted appropriations by $332,859.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The Town considers a capital asset to be an asset whose cost exceeds $10,000 and has a useful life of greater than one year. Assets are depreciated using the straight-line method over the course of their useful life.

The Town's capital assets for its governmental activities as of December 31, 2019 is $30,088,371. Accumulated depreciation amounts to $7,602,283, leaving a net book value of $22,486,088. The capital assets include equipment, real property, infrastructure, and land. Infrastructure assets are items that are normally immovable and of value only to the Town. Additional information on the Town's capital assets can be found in Note 8 of the Notes to the Basic Financial Statements.

A summary of the Town's capital assets is as follows:

	2019	2018	Increase (Decrease)
Land	$ 3,815,932	$ 3,798,432	$ 17,500
Buildings and building improvements	10,644,654	11,110,138	(465,484)
Vehicles and equipment	1,846,981	2,137,592	(290,611)
Infrastructure	3,811,276	3,311,327	499,949
Construction in progress	2,367,245	1,143,526	1,223,719
Total	$ 22,486,088	$ 21,501,015	$ 985,073

Long-Term Obligations

At December 31, 2019, the Town had several outstanding capital leases used to finance Public Safety vehicles, as well as Highway and Town office equipment. Outstanding balances of all leases at December 31, 2019 totals $25,543. The leases will all mature by the end of 2020.

A summary of all long-term obligations outstanding is as follows:

	2019	2018	Increase (Decrease)
General obligation bond	$ 7,280,000	$ 7,560,000	$ (280,000)
Premium on bond	297,426	322,923	(25,497)
Capital leases	25,543	98,249	(72,706)
Compensated absences	148,872	269,479	(120,607)
Net other postemployment benefits	1,389,582	1,431,402	(41,820)
Net pension liability	6,114,322	6,387,327	(273,005)
Total	$ 15,255,745	$ 16,069,380	$ (813,635)

Additional information on the Town's long-term obligations can be found in Notes 12 & 13 of the Notes to the Basic Financial Statements.

ECONOMIC FACTORS

The Town of Plaistow continues to review and update our capital investment plan (CIP) to accommodate and anticipate the needs of the community and its continued operation based on continued growth. We are continuing to experience significant residential growth and commercial property development. In addition, the Town is moving forward with significant progress to bring potable water to Town which will lead to future development of commercial properties. Also, we have seen the development of several major residential locations which directly impacts our education and government services to be provided.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all of Plaistow citizens, taxpayers, customers, investors, and creditors. This financial report seeks to demonstrate the Town's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Town of Plaistow, New Hampshire, 145 Main Street, Plaistow, New Hampshire 03865.

BASIC FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF PLAISTOW, NEW HAMPSHIRE
Statement of Net Position
December 31, 2019

	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 2,349,188
Investments	3,485,792
Taxes receivables (net)	1,034,596
Account receivables	311,149
Intergovernmental receivable	775,296
Prepaid items	130,520
Capital assets:	
Land and construction in progress	6,183,177
Other capital assets, net of depreciation	16,302,911
Total assets	30,572,629
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	614,985
Amounts related to other postemployment benefits	99,684
Total deferred outflows of resources	714,669
LIABILITIES	
Accounts payable	223,227
Accrued salaries and benefits	138,718
Contracts payable	593,859
Accrued interest payable	290
Intergovernmental payable	21,647
Long-term liabilities:	
Due within one year	329,688
Due in more than one year	14,926,057
Total liabilities	16,233,486
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - property taxes	52,402
Amounts related to pensions	535,559
Amounts related to other postemployment benefits	5,757
Total deferred inflows of resources	593,718
NET POSITION	
Net investment in capital assets	15,193,256
Restricted	937,660
Unrestricted	(1,670,822)
Total net position	$ 14,460,094

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT B
TOWN OF PLAISTOW, NEW HAMPSHIRE
Statement of Activities
For the Fiscal Year Ended December 31, 2019

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Change In Net Position
General government	$ 3,697,779	$ 13,290	$ -	$ -	$ (3,684,489)
Public safety	3,570,363	320,545	203,978	-	(3,045,840)
Highways and streets	906,253	-	176,068	929,421	199,236
Sanitation	744,683	-	-	-	(744,683)
Water distribution and treatment	472,252	122,547	386,773	-	37,068
Health	123,572	-	-	-	(123,572)
Welfare	20,024	-	-	-	(20,024)
Culture and recreation	959,342	94,829	-	-	(864,513)
Conservation	6,228	-	-	-	(6,228)
Interest on long-term debt	231,514	-	-	-	(231,514)
Total governmental activities	$ 10,732,010	$ 551,211	$ 766,819	$ 929,421	(8,484,559)
General revenues:					
Taxes:					
Property					6,712,006
Other					76,058
Motor vehicle permit fees					1,825,514
Licenses and other fees					281,850
Grants and contributions not restricted to specific programs					475,247
Unrestricted investment earnings					181,026
Miscellaneous					635,546
Total general revenues					10,187,247
Change in net position					1,702,688
Net position, beginning, as restated (see Note 19)					12,757,406
Net position, ending					$ 14,460,094

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-1

TOWN OF PLAISTOW, NEW HAMPSHIRE

Governmental Funds

Balance Sheet

December 31, 2019

	General	Westville Road Capital Project	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 537,429	$ -	$ 1,811,759	$ 2,349,188
Investments	3,331,563	-	154,229	3,485,792
Taxes receivable (net)	1,034,596	-	-	1,034,596
Accounts receivable	137,160	-	173,989	311,149
Intergovernmental receivable	-	758,782	16,514	775,296
Interfund receivable	119,045	6,345	376	125,766
Prepaid items	256,023	-	-	256,023
Total assets	$ 5,415,816	$ 765,127	$ 2,156,867	$ 8,337,810
LIABILITIES				
Accounts payable	$ 222,477	$ -	$ 750	$ 223,227
Accrued salaries and benefits	138,718	-	-	138,718
Contracts payable	-	593,859	-	593,859
Intergovernmental payable	21,647	-	-	21,647
Interfund payable	376	100,597	24,793	125,766
Total liabilities	383,218	694,456	25,543	1,103,217
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - Property taxes	228,347	-	-	228,347
FUND BALANCES				
Nonspendable	256,023	-	129,616	385,639
Restricted	227,883	70,671	509,490	808,044
Committed	1,741,609	-	1,490,583	3,232,192
Assigned	106,424	-	1,635	108,059
Unassigned	2,472,312	-	-	2,472,312
Total fund balances	4,804,251	70,671	2,131,324	7,006,246
Total liabilities, deferred inflows of resources, and fund balances	$ 5,415,816	$ 765,127	$ 2,156,867	$ 8,337,810

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-2

TOWN OF PLAISTOW, NEW HAMPSHIRE

Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position

December 31, 2019

Amounts reported for governmental activities in the Statement of Net Position are different because:		
Total fund balances of governmental funds (Exhibit C-1)		$ 7,006,246
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.		
Cost	$30,088,371	
Less accumulated depreciation	(7,602,283)	
		22,486,088
Pension and other postemployment benefit (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	$ 614,985	
Deferred inflows of resources related to pensions	(535,559)	
Deferred outflows of resources related to OPEB	99,684	
Deferred inflows of resources related to OPEB	(5,757)	
		173,353
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	$ (125,766)	
Payables	125,766	
Property taxes are recognized on an accrual basis in the Statement of Net Position and on a modified accrual basis in the governmental funds.		
Deferred inflows of resources - property taxes		175,945
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(290)
Repayment of long-term liabilities and related interest not due until subsequent year as recorded in the governmental funds as prepaid items, but reduce the liability on the government-wide financial statements.		
Prepaid bond interest		(125,503)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Bond	$ 7,280,000	
Unamortized bond premium	297,426	
Capital leases	25,543	
Compensated absences	148,872	
Net pension liability	6,114,322	
Other postemployment benefits	1,389,582	
		(15,255,745)
Net position of governmental activities (Exhibit A)		$ 14,460,094

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-3

TOWN OF PLAISTOW, NEW HAMPSHIRE

Governmental Funds

Statement of Revenues, Expenditures, and Changes in Fund Balances

For the Fiscal Year Ended December 31, 2019

	General	Westville Road Capital Project	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	$6,775,045	$ -	$ 376	$ 6,775,421
Licenses and permits	2,107,364	-	-	2,107,364
Intergovernmental	838,733	929,421	403,333	2,171,487
Charges for services	108,782	-	442,429	551,211
Miscellaneous	745,720	-	70,852	816,572
Total revenues	10,575,644	929,421	916,990	12,422,055
EXPENDITURES				
Current:				
General government	3,578,582	-	15,268	3,593,850
Public safety	2,857,352	-	220,541	3,077,893
Highways and streets	1,025,772	-	-	1,025,772
Water distribution and treatment	-	-	440,219	440,219
Sanitation	744,683	-	-	744,683
Health	128,076	-	-	128,076
Welfare	20,024	-	-	20,024
Culture and recreation	883,845	-	10,158	894,003
Conservation	4,165	-	2,063	6,228
Debt service:				
Principal	280,000	-	-	280,000
Interest	265,062	-	-	265,062
Capital outlay	513,941	1,034,735	49,227	1,597,903
Total expenditures	10,301,502	1,034,735	737,476	12,073,713
Excess (deficiency) of revenues over (under) expenditures	274,142	(105,314)	179,514	348,342
OTHER FINANCING SOURCES (USES)				
Transfers in	-	29,167	12,500	41,667
Transfers out	(41,667)	-	-	(41,667)
Total other financing sources (uses)	(41,667)	29,167	12,500	-
Net change in fund balances	232,475	(76,147)	192,014	348,342
Fund balances, beginning, as restated (see Note 19)	4,571,776	146,818	1,939,310	6,657,904
Fund balances, ending	$4,804,251	$ 70,671	$ 2,131,324	$ 7,006,246

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-4
TOWN OF PLAISTOW, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds to the Statement of Activities
For the Fiscal Year Ended December 31, 2019

Net change in fund balances of governmental funds (Exhibit C-3)		$ 348,342
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Capitalized capital outlay expenditures exceeded depreciation expense in the current year, as follows:		
Capitalized capital outlay	$ 1,927,631	
Depreciation expense	(942,558)	
		985,073
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	$ (41,667)	
Transfers out	41,667	
		-
Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds.		
Change in deferred tax revenue		12,643
Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the		
Repayment of bond principal	$ 280,000	
Repayment of capital leases	72,706	
Amortization of bond premium	25,497	
		378,203
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.		
Decrease in accrued interest expense	$ 1,023	
Decrease in prepaid bond interest	7,028	
Decrease in compensated absences payable	120,607	
Net change in net pension liability, and deferred outflows and inflows of resources related to pensions	(114,794)	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	(35,437)	
		(21,573)
Changes in net position of governmental activities (Exhibit B)		$ 1,702,688

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT D

TOWN OF PLAISTOW, NEW HAMPSHIRE

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Non-GAAP Budgetary Basis)

General Fund

For the Fiscal Year Ended December 31, 2019

	Budgeted Amounts			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$6,776,314	$6,776,314	$6,787,688	$ 11,374
Licenses and permits	2,090,000	2,090,000	2,107,364	17,364
Intergovernmental	840,761	840,761	838,733	(2,028)
Charges for services	115,000	115,000	108,782	(6,218)
Miscellaneous	533,500	533,500	604,965	71,465
Total revenues	10,355,575	10,355,575	10,447,532	91,957
EXPENDITURES				
Current:				
General government	3,800,764	3,801,859	3,571,594	230,265
Public safety	2,977,046	2,976,095	2,909,832	66,263
Highways and streets	968,902	967,808	1,024,328	(56,520)
Sanitation	763,000	763,000	744,683	18,317
Health	128,391	129,341	130,576	(1,235)
Welfare	43,385	43,385	20,024	23,361
Culture and recreation	838,100	238,890	224,467	14,423
Conservation	9,650	9,650	4,165	5,485
Debt service:				
Principal	280,000	280,000	280,000	-
Interest	267,562	267,562	265,062	2,500
Capital outlay	432,500	420,000	390,000	30,000
Total expenditures	10,509,300	9,897,590	9,564,731	332,859
Excess (deficiency) of revenues over (under) expenditures	(153,725)	457,985	882,801	424,816
OTHER FINANCING SOURCES (USES)				
Transfers in	12,500	12,500	12,500	-
Transfers out	(352,942)	(964,652)	(964,652)	-
Bond/Note proceeds	30,000	30,000	-	(30,000)
Total other financing sources (uses)	(310,442)	(922,152)	(952,152)	(30,000)
Net change in fund balances	$ (464,167)	$ (464,167)	(69,351)	$394,816
Increase in nonspendable fund balance			(20,784)	
Unassigned fund balance, beginning, as restated (see Note 19)			2,738,392	
Unassigned fund balance, ending			$2,648,257	

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT E-1
TOWN OF PLAISTOW, NEW HAMPSHIRE
Fiduciary Funds
Statement of Fiduciary Net Position
December 31, 2019

	Private Purpose Trust Funds	All Custodial Funds
ASSETS		
Cash and cash equivalents	$ 19,073	$3,036,861
Investments	315,353	7,582,549
Total assets	334,426	10,619,410
LIABILITIES		
Intergovernmental payables:		
School	-	8,505,164
NET POSITION		
Restricted	$ 334,426	$2,114,246

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT E-2
TOWN OF PLAISTOW, NEW HAMPSHIRE
Fiduciary Funds
Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended December 31, 2019

	Private Purpose Trust Funds	All Custodial Funds
ADDITIONS		
Contributions	$ 32,125	$ 201,919
Investment earnings	5,856	14,207
Change in fair market value	14,476	24,555
Tax collections for other governments	-	18,220,487
Intergovernmental transfer in	278,367	1,732,577
Total additions	330,824	20,193,745
DEDUCTIONS		
Scholarships	2,250	-
Payments of taxes to other governments	-	18,220,487
Payments to other governments	-	35,000
Payments for escrow purposes	-	5,011
Total deductions	2,250	18,260,498
Change in net position	328,574	1,933,247
Net position, beginning, as restated (see Note 19)	5,852	180,999
Net position, ending	$ 334,426	$2,114,246

The Notes to the Basic Financial Statements are an integral part of this statement.

TOWN OF PLAISTOW, NEW HAMPSHIRE

NOTES TO THE BASIC FINANCIAL STATEMENTS

AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Plaistow, New Hampshire (the Town), have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

In 2019 the Town implemented GASB Statement No. 84, *Fiduciary Activities,* which changed the way fiduciary activities are recorded. See Note 2-C for further information on this pronouncement.

The more significant of the Town's accounting policies are described below.

1-A Reporting Entity

The Town of Plaistow is a municipal corporation governed by an elected 5-member Board of Selectmen and Town Manager. In evaluating how to define the Town for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The Town has no component units to include in its reporting entity.

1-B Basis of Accounting, and Measurement Focus

The accounts of the Town 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, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental 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.

Government-wide Financial Statements – The Town's government-wide financial statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of governmental activities for the Town accompanied by a total column. Fiduciary activities of the Town are not included in these statements.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. The types of transactions reported as program revenues for the Town are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated.

Governmental Fund Financial Statements – Include a balance sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major governmental funds and nonmajor funds aggregated. An accompanying statement is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements. The Town has presented all major funds that met those qualifications.

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement-based grants, which use a period of one year. Property taxes, licenses and permits, intergovernmental revenue, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The Town reports the following major governmental funds:

General Fund – is the Town's primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include property taxes, State grants and motor vehicle permit fees. The primary expenditures are for general government, public safety, highways and streets, sanitation, culture and recreation, debt service and capital outlay. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, guidance the library and expendable trust funds are consolidated in the general fund.

Westville Road Capital Project Fund – the Westville Road capital project fund accounts for the activity pertaining to the construction/renovation of the Westville Road Bridge.

Additionally, the Town reports the following fund types:

Special Revenue Funds – are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Capital Projects Funds – are used to account for the financial resources and activities relating to specific construction projects.

Permanent Fund – are held in the custody of the Trustees of Trust Funds and are used to account for resources held in trust for use by the Town. These can include legal trusts for which the interest on the corpus provides funds for the Town's cemetery operations.

All the governmental funds not meeting the criteria established for major funds are presented in the other governmental column.

Fiduciary Fund Financial Statements – Include a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. The Town's fiduciary funds are private purpose trust and custodial funds, which are custodial in nature. These funds are accounted for on a spending or "economic resources" measurement focus and the accrual basis of accounting.

The Town also reports the following fiduciary funds:

Private Purpose Trust Fund – are used to report trust arrangements, other than pension and investment trusts, under which principal and income benefit individuals, private organizations, or other governments.

Custodial Fund – are custodial in nature and do not belong to the primary government. A custodial fund is used to account for assets held on behalf of outside parties, including other governments.

1-C Cash and Cash Equivalents

The Town considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits and savings accounts. A cash pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and cash equivalents."

The treasurer is required to deposit such moneys in solvent banks in state or the Public Deposit Investment Pool pursuant to New Hampshire RSA 383:22. Funds may be deposited in banks outside of the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations to the State of New Hampshire in value at least equal to the amount of the deposit in each case.

1-D Investments

State statutes place certain limitations on the nature of deposits and investments available as follows:

New Hampshire law authorizes the Town to invest in the following type of obligations:

- Obligations of the United States government,
- The public deposit investment pool established pursuant to RSA 383:22,

- Savings bank deposits,
- Certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the State treasurer.

Any person who directly or indirectly receives any such funds or moneys for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

Fair Value Measurements of Investments – In accordance with GASB Statement No. 72, *Fair Value Measurement and Application*, except for investments measured using net asset value (NAV) as a practical expedient to estimate fair value, the Town categorizes the fair value measurements of its investments within the fair value hierarchy established by US GAAP. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows:

> **Level 1** – Inputs reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that the Town has the ability to access at the measurement date. Directly held marketable equity securities would be examples of Level 1 investments.
>
> **Level 2** – Inputs are other than quoted prices that are observable for the assets or liabilities, either directly or indirectly, including inputs in markets that are not considered to be active. Because they most often are priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency, certain directly held fixed income securities are categorized in Level 2.
>
> **Level 3** – Inputs are significant unobservable inputs.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. In certain instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, is the level in the fair value hierarchy based on the lowest level of input that is significant to the fair value measurement. Investments are reported at fair value. If an investment is held directly by the Town and an active market with quoted prices exists, such as for domestic equity securities, the market price of an identical security is used to report fair value and is classified in Level 1. Corporate fixed income securities and certain governmental securities utilize pricing that may involve estimation using similar securities or trade dates and are classified in Level 2. Fair values for shares in registered mutual funds and exchange-traded funds are based on published share prices and classified in Level 1.

In determining fair value, the Town utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible.

Investments in Certain External Investment Pools – In accordance with GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, the Town held investments with the New Hampshire Public Deposit Investment Pool (NHPDIP) are categorized as Level 2. The NHPDIP measures all of its investments at amortized cost. There are no redemption restrictions and shares may be redeemed by the Town in accordance with the NHPDIP's Information Statement.

1-E Receivables

Receivables recorded in the financial statements represent amounts due to the Town at December 31. They are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. They consist primarily of taxes, billing for charges, and other user fees.

1-F Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements, and expenses/expenditures as the items are used. Under the full accrual basis of accounting used for the government-wide financial statements, prepayments of debt are recognized as they occurred (see Note 7).

1-G Capital Assets

Capital assets include property, plant, and equipment, infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), and intangible assets (i.e. easements) which are reported in the government-wide financial statements. The accounting and reporting treatment applied to capital assets associated with a fund are determined by the fund's measurement focus. General capital assets are assets of the Town as a whole. When purchased, such assets are recorded as expenditures in a governmental fund and capitalized as assets in the government-wide Statement of Net Position.

Capital assets are defined by the Town as assets with an initial, individual cost of more than $10,000 and an estimated useful life in excess of one year. Such assets are carried at historical cost or estimated historical cost. When the cost of the capital assets cannot be determined from available records, estimated historical cost is used. Donated capital assets received on or prior to June 15, 2015 are recorded at their estimated fair value at the date of donation. Donated capital assets received after June 15, 2015 are recorded at acquisition value.

The costs of normal maintenance and repairs are charged to operations as incurred. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

Capital assets of the Town are depreciated using the straight-line method over the following estimated useful lives:

	Years
Capital Asset Classes:	
Buildings and building improvements	15 - 40
Vehicles and equipment	5 - 20
Infrastructure	20 - 60

1-H Interfund Activities

Interfund activities are reported as follows:

Interfund Receivables and Payables – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds." Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

Interfund Transfers – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

1-I Property Taxes

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year in accordance with RSA 76:15-a, *Semi-Annual Collection of Taxes in certain Towns and Cities*. Warrants for the year were issued on May 13, 2019 and October 23, 2019, and due on July 1, 2019 and December 1, 2019. Interest accrues at a rate of 12% (from January 1, 2019 through March 31, 2019) and 8% (after April 1, 2019) on bills outstanding after the due date and 18% (from January 1, 2019 through March 31, 2019) and 14% (after April 1, 2019) on tax liens outstanding. The Town placed a lien on all outstanding taxes from 2018 on April 24, 2019.

In connection with the setting of the tax rate, Town officials with the approval of the Department of Revenue Administration, establish and raise through taxation an amount for tax abatement and refunds, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any reserve for uncollectable at year end. The property taxes collected by the Town include taxes levied for the State of New Hampshire, Timberlane Regional School District, and Rockingham County, which are remitted to these entities as required by law.

The Town net assessed valuation as of April 1, 2019 utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	$ 1,150,756,902
For all other taxes	$ 1,181,910,822

The tax rates and amounts assessed for the year ended December 31, 2019 were as follows:

	Per $1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	$ 5.84	$ 6,904,348
School portion:		
State of New Hampshire	1.98	2,276,140
Local	12.53	14,805,108
County portion	0.96	1,139,239
Total	$ 21.31	$25,124,835

1-J Accounts Payable

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of December 31, 2019.

1-K Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until then.

Deferred inflows of resources, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year.

1-L Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position. Bond premiums are deferred and amortized over the life of the bonds using the effective interest rate method. Bonds payable are reported net of the bond premium. In the fund financial statements, governmental fund types recognize bonds premiums during the current period.

1-M Compensated Absences

The Town's policy allows certain employees to earn varying amounts of vacation and sick time based on the employee's length of employment. Upon separation from service, employees are paid in full for any accrued leave earned as set forth by the Town's personnel policy. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements.

1-N Defined Benefit Pension Plan

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* and GASB Statement No. 82 *Pension Issues – an amendment of GASB Statement No. 67, No. 68 and No. 73* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

1-O Postemployment Benefits Other Than Pensions

The Town maintains two separate other postemployment benefit plans (OPEB), as follows:

New Hampshire Retirement System Plan – For the purposes of measuring the total other postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position has been determined on the same basis as they are reported by the New Hampshire Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Single Employer Plan – For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information has been determined based on the Town's actuarial report. For this purpose, benefit payments are recognized when due and payable in accordance with benefit terms.

1-P Net Position/Fund Balances

Government-wide Statements – Equity is classified as net position and displayed in three components:

Net investment in capital assets – Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets.

Restricted net position – Results when constraints placed on net position use are either externally imposed by a third party (statutory, bond covenant, or granting agency) or are imposed by law through constitutional provisions or enabling legislation. The Town typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a further project.

Unrestricted net position – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

Fund Balance Classifications – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government's fund balances are more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable – Amounts that cannot be spent because they are either (a) not in spendable form (such as prepaid items, inventory or tax-deeded property subject to resale); or (b) are legally or contractually required to be maintained intact.

Restricted – Amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (Town Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – Amounts that are constrained by the Town's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Selectmen and Town Manager through the budgetary process.

Unassigned – Amounts that are available for any purpose. Positive amounts are reported only in the general fund.

Minimum balance – The Town shall maintain a minimum unassigned fund balance of 7% of the Town's annual budget as defined by policy.

Target balance – The Town shall strive to achieve and maintain an unassigned fund balance of at least 7% of the Town's annual budget as defined by policy.

Plan for target balance – The unassigned fund balance target shall be maintained by conservatively estimating revenues and giving consideration when analyzing use of fund balance to mitigating variations related to larger one-time revenues anticipated that are related to general operations (such as an unusually high receipts for land use change tax, income from sale of Town assets or some other similar source) which is not anticipated to be maintained at the same level in future years. In addition, assets made available by reductions in liabilities related to resolution of legal matters, abatement litigation, or other similar circumstances shall be directed toward efforts to reach or maintain the target balance of capital purposes.

Unassigned fund balance uses – When preparing initial revenue estimates for the upcoming budget year (early winter near close of current fiscal year), the Board of Selectmen shall make estimates of unassigned fund balance available to reduce property taxes conservatively based on preliminary assessment of the Town's financial condition. When preparing for the setting of the tax rate in the fall, use of unassigned fund balance shall be reassessed by the Town Manager to determine conformance with this policy. This review shall consider financial statements and reports issued for the previous fiscal cycle, the Town's annual budget based on budgets and appropriations (operations) of the Town, State and local education, and county purposes for that tax year) to confirm and if necessary, modify, the Selectmen's initial estimate.

Emergency use of unassigned funds – Unassigned fund balance may be appropriated for emergency purposes, as deemed necessary by the Board of Selectmen, even if such use decreases the fund balance below the targeted percentage. Emergency purposes do not include the offsetting of property taxes related to increasing continuing appropriations (operations) of the Town, school, or county or mismanagement of funds. The budget Committee must be informed and concur in the usage for emergency purposes.

Use of additional unassigned fund balance may be considered by the Board of Selectmen and/or the Budget Committee during the budget setting process, when an annual budget includes an unusually large capital expenditure not financed from other reserves, long term borrowing or leasing if deemed prudent by the governing body to mitigate the capital expenditures impact on tax rate stability. A warrant article will be written and then voted on by the Town in March in order to approve the usage of unassigned fund monies for these purposes.

When multiple net position/fund balance classifications are available for use, it is the government's policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

1-Q Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses during the period reported. These estimates include assessing the collectability of accounts receivable, and the useful lives of capital assets, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the general fund, as well as the nonmajor water suppression fund. Except as reconciled below, the budget was adopted on a basis consistent with U.S. generally accepted accounting principles (GAAP).

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2019, none of the beginning general fund unassigned fund balance was applied for this purpose and $464,167 was voted from unassigned fund balance as a transfer to fund current year appropriations.

2-B Budgetary Reconciliation to GAAP Basis

While the Town reports financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual is presented for each major governmental fund which had a budget. Differences between the budgetary basis and GAAP basis of accounting for the general fund are as follows:

Revenues and other financing sources:	
Per Exhibit D (budgetary basis)	$ 10,460,032
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record revenue of the blended funds	140,755
To eliminate and recognize transfers between blended funds	(12,500)
Change in deferred tax revenue relating to 60-day revenue recognition recognized as revenue on the GAAP basis, but not on the budgetary basis	(12,643)
Per Exhibit C-3 (GAAP basis)	$ 10,575,644
Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	$ 10,529,383
Adjustment:	
Basis differences:	
Encumbrances, beginning	238,972
Encumbrances, ending	(191,675)
GASB Statement No. 54:	
To record expenditures of the blended funds during the year	689,474
To eliminate and recognize transfers between blended funds	(922,985)
Per Exhibit C-3 (GAAP basis)	$ 10,343,169

2-C Accounting Change

Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*, was implemented during fiscal year 2019. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust of equivalent arrangement that meet specific criteria. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or other condition is required to be taken or met by the beneficiary to release the assets. Beginning net position for the fiduciary funds was restated to retroactively report the change in accounting principle, see Note 19.

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The Town's deposits are entirely covered by federal depository insurance (FDIC) or by collateral held by the Town's agent in the Town's name. The FDIC currently insures the first $250,000 of the Town's deposits at each financial institution, per case custodian. Deposit balances over $250,000 are insured by the collateral. As of year-end, the carrying amount of the Town's deposits was $5,405,122 and the bank balances totaled $5,643,185. Petty cash totaled $100.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	$2,349,188
Cash per Statement of Net Position - Fiduciary Fund (Exhibit E-1)	3,055,934
Total cash and cash equivalents	$5,405,122

NOTE 4 – INVESTMENTS

Note 1-D describes statutory requirements covering the investment of the Town funds. The Town holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the Town's mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Town has the following recurring fair value measurements and maturities as of December 31, 2019:

	Valuation Measurement Method	Reported Balance	Exempt from Disclosure
Investments type:			
Equity exchange traded funds	Level 1	$ 122,588	$ 122,588
Equity mutual funds	Level 1	546,838	546,838
Fixed income exchange traded funds	Level 2	23,757	23,757
Fixed income mutual funds	Level 2	3,001,190	3,001,190
New Hampshire Public Deposit Investr	Level 2	7,689,321	7,689,321
Total fair value		$ 11,383,694	$ 11,383,694

Interest Rate Risk – This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The Board of Selectmen seeks to attain market rates of return on its investments, consistent with constraints imposed by its safety objectives, cash flow considerations and state laws that restrict the placement of public funds. Capital reserve and

expenditure trust funds, which may be expensed in the near-term, have shorter time horizon and therefore, higher safety requirements, calling for a heavier allocation to income producing investments. Trust funds have a long or perpetual time horizon and the portfolio investment objective is to provide a total return (income plus capital appreciation) consistent with the purpose of that fund that exceeds the long-term rate of inflation.

Credit Risk – In selecting the most appropriate depositories, the Board of Selectmen analyze the credit worthiness of institutions and the Treasurer shall conduct a comprehensive review of the prospective depositories' credit characteristics and financial history. For capital reserves and expendable trusts, investments in corporate bonds shall be limited to those with a rating of investment grade. A mutual fund or exchange-traded fund with an investment objective consistent with holding investment grade bonds may be used. Trust fund investments are not restricted by any specified bond rating. The Town's investment pool had the following credit risk structure:

Investments Type	Reported Balance	Exempt from Disclosure
Equity exchange traded funds	$ 122,588	$ 122,588
Equity mutual funds	546,838	546,838
Fixed income exchange traded funds	23,757	23,757
Fixed income mutual funds	3,001,190	3,001,190
New Hampshire Public Deposit Investment Pool	7,689,321	7,689,321
Total	$ 11,383,694	$ 11,383,694

Custodial Credit Risk – This is the risk that in the event of the failure of the counterparty (e.g., broker/dealer) to honor a transaction, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Treasurer shall insure that prior to acceptance of any money for deposit or investment including repurchase agreements, the federally insured bank shall, at the time of such deposit or investment, have such funds secured by collateral having a value at least equal to the amount of such funds in excess of the applicable Federal Deposit Insurance limits for such deposit or investment. The Trustees of Trust funds investment policies do not directly address this risk.

Concentration of Credit Risk – The Board of Selectmen places no limit on the amount it may invest in any one issuer while the Trustees of Trust funds require that no single company will comprise more than 5% of the portfolio at the time of purchase. When a portfolio position has grown up to 10% of the target balance, the position will be reduced to prevent it from growing further, unless the Trustees have specifically authorized the continued holding of the position. The Town places no limit on the amount it may invest in any one issuer.

Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	$ 3,485,792
Investments per Statement of Net Position - Fiduciary Funds (Exhibit E-1)	7,897,902
Total investments	$ 11,383,694

NOTE 5 – TAXES RECEIVABLE

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of December 31, 2019 The amount has been reduced by an allowance for an estimated uncollectible amount of $476,453. Taxes receivable by year are as follows:

Property:	
Levy of 2019	$ 775,485
Unredeemed (under tax lien):	
Levy of 2018	141,944
Levy of 2017	88,359
Levies of 2016 and prior	502,678
Yield	2,207
Land use change	376
Less: allowance for estimated uncollectible taxes	(476,453)
Net taxes receivable	$ 1,034,596

NOTE 6 – OTHER RECEIVABLES

Receivables at December 31, 2019, consisted of accounts (billings for police details, water, and other user charges) and intergovernmental amounts arising from grants and reimbursements. Receivables are recorded on the Town's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

NOTE 7 – PREPAID ITEMS

Prepaid items at December 31, 2019 consisted of the following:

	Governmental Activities (Exhibit A)	Governmental Funds (Exhibit C-1)
Annual dues and licenses	$ 13,657	$ 13,657
Insurance	40,560	40,560
Interest on bond	- *	125,503
Miscellaneous	76,303	76,303
Total	$ 130,520	$ 256,023

*Recognized as an expense on full accrual basis of accounting.

NOTE 8 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019 is as follows:

	Balance, beginning	Additions	Deletions	Balance, ending
At cost:				
Not being depreciated:				
Land	$ 3,798,432	$ 17,500	$ -	$ 3,815,932
Construction in progress	1,143,526	1,677,494	(453,775)	2,367,245
Total capital assets not being depreciated	4,941,958	1,694,994	(453,775)	6,183,177
Being depreciated:				
Buildings and building improvements	14,447,472	16,528	-	14,464,000
Vehicles and equipment	4,408,283	24,683	-	4,432,966
Infrastructure	4,363,027	645,201	-	5,008,228
Total capital assets being depreciated	23,218,782	686,412	-	23,905,194
Total all capital assets	28,160,740	2,381,406	(453,775)	30,088,371
Less accumulated depreciation:				
Buildings and building improvements	(3,337,334)	(482,012)	-	(3,819,346)
Vehicles and equipment	(2,270,691)	(315,294)	-	(2,585,985)
Infrastructure	(1,051,700)	(145,252)	-	(1,196,952)
Total accumulated depreciation	(6,659,725)	(942,558)	-	(7,602,283)
Net book value, capital assets being depreciated	16,559,057	(256,146)	-	16,302,911
Net book value, all governmental activities capital assets	$21,501,015	$1,438,848	$(453,775)	$22,486,088

Depreciation expense was charged to functions of the Town based on their usage of the related assets. The amounts allocated to each function are as follows:

General government	$ 49,401
Public safety	601,455
Highways and streets	169,616
Water treatment and distribution	49,533
Culture and recreation	72,553
Total depreciation expense	$ 942,558

NOTE 9 – INTERFUND BALANCES AND TRANSFERS

Interfund Balances - The composition of interfund balances as of December 31, 2019 is as follows:

Receivable Fund	Payable Fund	Amount
General	Westville Road Project	$ 100,597
	Nonmajor	18,448
Westville Road Project	Nonmajor	6,345
Nonmajor	General	376
		$ 125,766

The outstanding balances among funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund Transfers - The composition of interfund transfers for the year ended December 31, 2019 is as follows:

	Transfers In:		
	Westville Road Project Fund	Nonmajor Fund	Total
Transfers out:			
General fund	$ 29,167	$ 12,500	$ 41,667

During the year, transfers are used to (1) move revenues from the fund with collection authority to the fund responsible for expenditure and (2) move general fund resources to provide an annual subsidy.

NOTE 10 – INTERGOVERNMENTAL PAYABLES

Amounts due to other governments of $8,526,811 at December 31, 2019 consist of the following:

	Governmental Fund	Fiduciary
	General	Funds
Miscellaneous withholdings due to State and Federal Governments	$ 21,647	$ -
Taxes due to the Timberlane Regional School District	-	8,505,164
Total intergovernmental payables due	$ 21,647	$ 8,505,164

NOTE 11 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources at December 31, 2019 are as follows:

	Government-wide
Amounts related to pensions, see Note 14	$ 614,985
Amounts related to OPEB, see Note 15	99,684
	$ 714,669

Deferred inflows of resources at December 31, 2019 are as follows:

	Government-wide	General Fund
Property taxes not collected within 60 days of the fiscal year-end	$ -	$175,945
Property taxes collected in advance of commitment	52,402	52,402
Amounts related to pensions, see Note 14	535,559	-
Amounts related to OPEB, see Note 15	5,757	-
Total deferred inflows of resources	$ 593,718	$228,347

NOTE 12 – CAPITAL LEASES

The Town has entered into capital lease agreements under which the related equipment will become the property of the Town when all the terms of the lease agreements are met.

	Standard Interest Rate	Present Value of Remaining Payments as of December 31, 2019
Capital lease obligations:		
Tractor loader	3.55%	$ 5,451
Ford F150 truck	6.20%	5,812
Town hall server	7.33%	14,280
Total capital lease obligations		$ 25,543

Leased equipment under the capital leases, included in capital assets, is as follows:

	Governmental Activities
Equipment:	
Tractor loader	$ 20,694
Ford F150 truck	27,458
Town hall server	59,119
Total equipment	107,271
Less: accumulated depreciation	44,005
Total capital lease equipment	$ 63,266

The annual requirements to amortize the capital leases payable as of December 31, 2019, including interest payments, are as follows:

Fiscal Year Ending December 31,	Governmental Activities
2020	$ 26,405
Less: interest	862
Present value of remaining payments	$ 25,543

Amortization of lease equipment under capital assets is included with depreciation expense.

NOTE 13 – LONG-TERM LIABILITIES

Changes in the Town's long-term liabilities consisted of the following for the year ended December 31, 2019:

	Balance January 1, 2019	Additions	Reductions	Balance December 31, 2019	Current
Bond payable:					
General obligation bond	$ 7,560,000	$ -	$(280,000)	$ 7,280,000	$280,000
Premium	322,923	-	(25,497)	297,426	24,145
Total bond payable	7,882,923	-	(305,497)	7,577,426	304,145
Capital leases	98,249	-	(72,706)	25,543	25,543
Compensated absences	269,479	-	(120,607)	148,872	-
Net pension liability	6,387,327	-	(273,005)	6,114,322	-
Net other postemployment benefits	1,431,402	22,501	(64,321)	1,389,582	-
Total long-term liabilities	$ 16,069,380	$ 22,501	$(836,136)	$ 15,255,745	$329,688

The long-term bond is comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at December 31, 2019
General obligation bond payable:					
Public safety complex	$8,119,600	2016	2045	2.86	$ 7,280,000
Bond premium					297,426
Total					$ 7,577,426

The annual requirements to amortize the general obligation bond outstanding as of December 31, 2019, including interest payments, are as follows:

Fiscal Year Ending December 31,	Principal	Interest	Total
2020	$ 280,000	$ 251,006	$ 531,006
2021	280,000	236,950	516,950
2022	280,000	222,894	502,894
2023	280,000	208,838	488,838
2024	280,000	197,582	477,582
2025-2029	1,400,000	816,270	2,216,270
2030-2034	1,400,000	600,320	2,000,320
2035-2039	1,400,000	380,520	1,780,520
2040-2044	1,400,000	169,120	1,569,120
2045	280,000	8,456	288,456
Totals	$7,280,000	$3,091,956	$10,371,956

All debt is general obligation debt of the Town, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

Bonds/Notes Authorized and Unissued – Bonds and notes authorized and unissued as of December 31, 2019 were as follows:

Per Town Meeting Vote of	Purpose	Unissued Amount
March 12, 2019	Asset management study	$ 30,000

NOTE 14 – DEFINED BENEFIT PENSION PLAN

Plan Description – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers a cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time State employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

Benefits Provided – The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II. All assets are held in a single trust and available to pay retirement benefits to all members.

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC) multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the member attains 52.5 years of age by ¼ of 1% or age 60.

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

Contributions - The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. Group I (employee and teacher) members are required to contribute 7% of earnable compensation and Group II (police and fire) members contribute 11.55% and 11.80% respectively. For fiscal year 2019, the Town contributed 25.33% for police, 27.79% for fire and 11.08% for other employees through June 30, 2019. From July 1, 2019 through December 31, 2019 the Town contributed 24.77% for police, 26.43% for fire and 10.88% for other employees. The contribution requirement for the fiscal year 2019 was $244,563, which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At December 31, 2019 the Town reported a liability of $6,114,322 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2019, the Town's proportion was 0.12707315% which was a decrease of 0.00557604% from its proportion measured as of June 30, 2018.

For the year ended December 31, 2019, the Town recognized pension expense of $651,294. At December 31, 2019 the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	$ 117,237	$354,138
Changes in assumptions	219,379	-
Net difference between projected and actual investment earnings on pension plan investments	-	49,945
Differences between expected and actual experience	33,807	131,476
Contributions subsequent to the measurement date	244,563	-
Total	$ 614,986	$535,559

The $244,563 reported as deferred outflows of resources related to pensions results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending December 31,	
2020	$ 145,545
2021	(187,602)
2022	(94,060)
2023	(29,019)
2024	-
Thereafter	-
Totals	$(165,136)

Actuarial Assumptions – The collective total pension liability was based on the following assumptions:

Inflation:	2.5%
Salary increases:	5.6% average, including inflation
Wage inflation	3.25% (3.00% for teachers)
Investment rate of return:	7.25% net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females, with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on last experience study.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

Long-term Rates of Return – The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

Following is a table presenting target allocations and geometric real rates of return for each asset class:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2019
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.00%
Total international equity	20.00%	
Core Bonds	4.50%	0.50%
Short Duration	2.50%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	1.80%
Absolute Return Fixed Income	7.00%	1.14%
Total fixed income	25.00%	
Private equity	5.00%	6.25%
Private debt	5.00%	4.25%
Opportunistic	5.00%	2.15%
Total alternative investments	15.00%	
Real estate	10.00%	3.25%
Total	100.00%	

Discount Rate – The discount rate used to measure the collective total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following table presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.25% as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2019	$8,187,328	$ 6,114,322	$4,400,997

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

NOTE 15 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

15-A New Hampshire Retirement System (NHRS)

Plan Description – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system which administers a cost-sharing multiple-employer other postemployment benefit (OPEB) plan. For additional system information, please refer to the 2019 Comprehensive Annual Financial Report, which can be found on the system's website at www.nhrs.org.

Benefits Provide - Benefit amounts and eligibility requirements for the OPEB Plan are set by State law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal year 2019 were as follows:

> For qualified retirees not eligible for Medicare, the amounts were $375.56 for a single-person plan and $751.12 for a two-person plan.
>
> For those qualified retirees eligible for Medicare, the amounts were $236.84 for a single-person plan and $473.68 for a two-person plan.

Contributions – The OPEB Plan is funded by allocating to the 401(h) subtrust the lessor of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2018, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2019, the Town contributed 4.10% for police and fire, and 0.30% for other employees through June 30, 2019. From July 1, 2019 through December 31, 2019 the Town contributed 3.66% for police and fire, and 0.29% for other employees. The contribution requirement for the fiscal year 2019 was $26,990, which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – At December 31, 2019, the Town reported a liability of $635,868 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The Town's proportion of the net OPEB liability was based on a projection of the Town's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2019, the Town's proportion was 0.14387780% which was an decrease of 0.00905335% from its proportion measured as of June 30, 2018.

For the year ended December 31, 2019, the Town recognized OPEB expense of $58,104. At December 31, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	$ 95	$ 3,936
Net difference between projected and actual investment earnings on OPEB plan investments	-	715
Differences between expected and actual experience	-	1,106
Contributions subsequent to the measurement date	26,990	-
Total	$ 27,085	$ 5,757

The $26,990 reported as deferred outflows of resources related to OPEB results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending December 31,	
2020	$ (5,422)
2021	(472)
2022	49
2023	184
2024	-
Thereafter	-
Totals	$ (5,661)

Actuarial Assumptions – The collective total OPEB liability was based on the following actuarial assumptions:

Inflation:	2.5 %
Wage inflation:	3.25 % (3.00%) for teachers
Salary increases:	5.6 % average, including inflation
Investment rate of return:	7.25 % net of OPEB plan investment expense, including inflation for determining solvency contributions

Mortality rates were based on the RP-2014 healthy annuitant and employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on last experience study.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

Long-term Rates of Return – The long-term expected rate of return on OPEB plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

Following is a table presenting target allocations and geometric real rates of return for each asset class:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2018
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.00%
Total international equity	20.00%	
Core Bonds	4.50%	0.50%
Short Duration	2.50%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	1.80%
Absolute Return Fixed Income	7.00%	1.14%
Total fixed income	25.00%	
Private equity	5.00%	6.25%
Private debt	5.00%	4.25%
Opportunistic	5.00%	2.15%
Total alternative investments	15.00%	
Real estate	10.00%	3.25%
Total	100.00%	

Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2019 was 7.25%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and 100-A:53. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

Sensitivity of the Town's Proportionate Share of the OPEB Liability to Changes in the Discount Rate – The following table presents the Town's proportionate share of the OPEB liability calculated using the discount rate of 7.25% as well as what the Town's proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2019	$ 689,696	$ 635,868	$ 589,095

Sensitivity of the Town's Proportionate Share of the OPEB Liability to Changes in the Healthcare Cost Trend Assumption – GASB No. 75 requires the sensitivity of the OPEB liability to the healthcare cost trend assumption. Since the medical subsidy benefits are fixed stipends, there is no sensitivity to changes in the healthcare cost trend assumption.

OPEB Plan Fiduciary Net Position – Detailed information about the OPEB plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit OPEB Plan financial report.

15-B Town of Plaistow Retiree Health Benefit Program

Plan Description – GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions,* requires governments to account for other postemployment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their postemployment benefits, rather than when they use their postemployment benefit. The postemployment benefit liability is recognized on the Statement of Net Position over time.

Benefits Provided – The Town provides postemployment healthcare benefits for certain eligible retirees. The Town provides medical benefits to its eligible retirees.

Employees Covered by Benefit Terms – At January 1, 2018 the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	3
Active employees	44
Total participants covered by OPEB plan	47

Total OPEB Liability – The Town's total OPEB liability of $753,714 was measured as of December 31, 2019, and was determined by an actuarial valuation as of January 1, 2018.

Actuarial Assumptions and Other Inputs – The total OPEB liability of $753,714 in the January 1, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate:	3.50%
Healthcare Cost Trend Rates:	
Current Year Trend	19.00%
Second Year Trend	9.50%
Decrement	0.50%
Ultimate Trend	5.00%
Year Ultimate Trend is Reached	2028
Salary Increases:	3.00%

Changes in the Total OPEB Liability

	December 31,	
	2018	2019
OPEB liability beginning of year	$677,543	$731,213
Changes for the year:		
Service cost	27,593	31,269
Interest	27,110	25,001
Assumption changes and difference between actual and expected experience	31,594	-
Benefit payments	(32,627)	(33,769)
OPEB liability end of year	$731,213	$753,714

Sensitivity of the Town's OPEB Liability to Changes in the Discount Rate – The January 1, 2018 actuarial valuation was prepared using a discount rate of 3.50%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to $687,811 or by (8.74%). If the discount rate were 1% lower than what was used the OPEB liability would increase to $783,877 or by 4.00%.

	Discount Rate		
	1% Decrease	Baseline 3.50%	1% Increase
Total OPEB Liability	$ 783,877	$ 753,714	$ 687,811

Sensitivity of the Town's OPEB Liability to Changes in the Healthcare Cost Trend Rates – The January 1, 2018 actuarial valuation was prepared using an initial trend rate of 19.00%. If the trend rate were 1% higher than what was used the OPEB liability would increase to $847,520 or by 12.45%. If the trend rate were 1% lower than what was used the OPEB liability would increase to $647,489 or by (14.09%).

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 19.00%	1% Increase
Total OPEB Liability	$ 647,489	$ 753,714	$ 847,520

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – For the year ended December 31, 2019, the Town recognized OPEB expense of $68,766. At December 31, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources
Changes in assumptions	$ 41,634
Differences between expected and actual experience	30,965
Total	$ 72,599

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending December 31,	
2020	$ 12,496
2021	12,496
2022	12,496
2023	12,496
2024	12,496
Thereafter	10,119
Totals	$ 72,599

NOTE 16 – COMMITMENTS/ENCUMBRANCES

The Town has active construction projects as of December 31, 2019. At year-end the Town's commitments with contractors for specific projects are as follows:

Capital Project Program	Spent to Date	Remaining Commitment
Westville Road Bridge	$ 945,679	$ 29,901

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at December 31, 2019 and are as follows:

General fund:	
General government	$ 16,792
Public safety	52,480
Highways and streets	34,652
Health	2,500
Capital outlay	85,251
Total encumbrances	$191,675

NOTE 17 – NET POSITION

Net position reported on the Statement of Net Position and Statement of Fiduciary Net position at December 31, 2019 include the following:

	Government-wide Financial Statements	
	Governmental Activities	Fiduciary Funds
Net investment in capital assets:		
Net book value, all capital assets	$ 22,486,088	$ -
Less:		
General obligation bond payable	(7,280,000)	-
Unamortized bond premiums	(297,426)	-
Capital leases payable	(25,543)	-
Amount of debt related to unspent proceeds	310,137	-
Total net investment in capital assets	15,193,256	-
Restricted net position:		
Permanent fund principal	129,616	-
Permanent fund income	33,941	-
Library	227,883	-
Capital Projects	444,653	-
Special revenue funds	101,567	-
Private purpose trust funds	-	334,426
Individuals, organizations and other governments	-	2,114,246
Total restricted net position	937,660	2,448,672
Unrestricted	(1,670,822)	-
Total net position	$ 14,460,094	$2,448,672

NOTE 18 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at December 31, 2019 include the following:

	General Fund	Westville Road Capital Project Fund	Nonmajor Funds	Total Governmental Funds
Nonspendable:				
Prepaid items	$ 256,023	$ -	$ -	$ 256,023
Permanent fund - principal balance	-	-	129,616	129,616
Total nonspendable fund balance	256,023	-	129,616	385,639

(Continued)

Governmental fund balances continued:

	General Fund	Westville Road Capital Project Fund	Nonmajor Funds	Total Governmental Funds
Restricted:				
Library	227,883	-	-	227,883
Capital projects	-	70,671	373,982	444,653
Police	-	-	37,880	37,880
Grants	-	-	3,100	3,100
Cable TV	-	-	60,587	60,587
Permanent fund - income balance	-	-	33,941	33,941
Total restricted fund balance	227,883	70,671	509,490	808,044
Committed:				
Expendable trust	1,656,358	-	-	1,656,358
Encumbrances	85,251	-	-	85,251
Water	-	-	621,720	621,720
Conservation commission	-	-	359,894	359,894
Impact fees	-	-	266,718	266,718
Outside details	-	-	199,545	199,545
Recreation revolving	-	-	38,031	38,031
Cemetery maintenance	-	-	4,675	4,675
Total committed fund balance	1,741,609	-	1,490,583	3,232,192
Assigned:				
Encumbrances	106,424	-	-	106,424
Other special revenue	-	-	1,635	1,635
Total assigned fund balance	106,424	-	1,635	108,059
Unassigned	2,472,312	-	-	2,472,312
Total governmental fund balances	$ 4,804,251	$ 70,671	$ 2,131,324	$ 7,006,246

NOTE 19 – PRIOR PERIOD ADJUSTMENTS

Net position/fund balance at January 1, 2019 was restated to give retroactive effect to the following prior period adjustments:

	Government-wide Statements	Modified Accrual Exhibit C-3 General Fund	Budgetary Basis Schedule 3 (Unassigned) Major Fund	Fiduciary Funds
To restate for overstatement of tax credits	$ 101,181	$ 101,181	$ 101,181	$ -
To restate for the cumulative changes related to implementation of GASB Statement No. 84	-	-	-	180,999
Net position/fund balance, as previously reported	12,656,225	4,470,595	2,637,211	-
Net position/fund balance, as restated	$ 12,757,406	$ 4,571,776	$ 2,738,392	$ 180,999

NOTE 20 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2019, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex^3) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex[3]) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from January 1, 2019 to December 31, 2019 by Primex[3], which retained $1,000,000 of each workers' compensation loss, $500,000 of each liability loss, and $200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex[3] to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In 2019 the Town paid $136,748 and $65,721 respectively, to Primex for property, liability and worker's compensation. At this time, Primex[3] foresees no likelihood of any additional assessment for this or any prior year. The Town continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 21 – CONTINGENT LIABILITIES

The Town participates in various federal grant programs, the principal of which are subject to program compliance audits pursuant to the Single Audit Act as amended. Accordingly, the government's compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the government anticipates such amounts, if any, will be immaterial.

NOTE 22 – TAX ABATEMENTS

Governmental Accounting Standards Board Statement No. 77, *Tax Abatement Disclosures*, defines tax abatements as a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments. No tax abatement programs requiring financial statement disclosure were identified.

NOTE 23 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date, but arose after the date. Management has evaluated subsequent events through April 16, 2020, the date the December 31, 2019 financial statements were available to be issued, the following warrant articles were approved by the voters at the March 10, 2020 annual Town election:

Warrant Article P-20-04: Authorized the use of $350,000 General Fund unassigned fund balance to construct a salt shed with solar panels.

Warrant Article P-20-05: Authorized the use of $80,000 General Fund unassigned fund balance for unanticipated expenditures.

Warrant Article P-20-06: Authorized the use of $90,000 General Fund unassigned fund balance for the repair of Pollard Road culvert.

Warrant Article P-20-16: Authorized the use of $150,000 General Fund unassigned fund balance for the permitting, Design, and engineering process for the Plaistow Landfill closure.

COVID-19: On March 11, 2020, the World Health Organization declared, the outbreak of a coronavirus (COVID-19), a pandemic. As a result, economic uncertainties have arisen which are likely to negatively impact any investments held by the Town which are measured at fair value. Other financial impact could occur though such potential impact is unknown at this time.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT F

TOWN OF PLAISTOW, NEW HAMPSHIRE

Schedule of the Town's Proportionate Share of Net Pension Liability

New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan

For the Fiscal Year Ended December 31, 2019

	December 31,						
	2013	2014	2015	2016	2017	2018	2019
Town's:							
Proportion of the net pension liability	0.14158146%	0.13552761%	0.12818969%	0.13141651%	0.13609418%	0.13264919%	0.12707315%
Proportionate share of the net pension liability	$ 6,093,361	$ 5,087,146	$ 5,078,269	$ 7,176,738	$ 6,693,102	$ 6,387,327	$ 6,114,322
Covered payroll	$ 2,686,031	$ 2,649,750	$ 2,578,181	$ 2,590,231	$ 2,852,730	$ 2,925,358	$ 2,840,419
Proportionate share of the net pension liability as a percentage of its covered payroll	226.85%	191.99%	196.97%	277.07%	234.62%	218.34%	215.26%
Plan fiduciary net position as a percentage of the total pension liability	59.81%	66.32%	65.47%	58.30%	62.66%	64.73%	65.59%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

EXHIBIT G

TOWN OF PLAISTOW, NEW HAMPSHIRE

Schedule of Town Contributions - Pensions

New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan

For the Fiscal Year Ended December 31, 2019

	December 31,						
	2013	2014	2015	2016	2017	2018	2019
Contractually required contribution	$ 352,048	$ 439,683	$ 430,061	$ 483,271	$ 498,572	$ 560,652	$ 552,999
Contributions in relation to the contractually required contributions	352,048	439,683	430,061	483,271	498,572	560,652	552,999
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Town's covered payroll	$ 2,686,031	$2,649,750	$2,578,181	$ 2.590,231	$ 2,852,730	$ 2,925,358	$ 2,840,419
Contributions as a percentage of covered pay	13.11%	16.59%	16.68%	18.66%	17.48%	19.17%	19.47%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

TOWN OF PLAISTOW, NEW HAMPSHIRE

NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION – PENSION LIABILITY

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

Schedule of the Town's Proportionate Share of Net Pension Liability and Schedule of Town Contributions - Pensions

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits F and G represent the actuarial determined costs associated with the Town's pension plan at December 31, 2019. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2019:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	21 years beginning July 1, 2018 (30 years beginning July 1, 2009)
Asset Valuation Method	5-year smooth market for funding purposes
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	3.13% per year
Investment Rate of Return	7.25% per year, net of investment expenses, including inflation
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.
Other Information:	
Notes	Contribution rates for fiscal year 2019 were determined based on the benefit changes adopted under House Bill No. 2 as amended by 011-2513-CofC.

EXHIBIT H

TOWN OF PLAISTOW, NEW HAMPSHIRE

Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefit Plan Liability

New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan

For the Fiscal Year Ended December 31, 2019

	December 31,			
	2016	2017	2018	2019
Town's proportion of the net OPEB liability	0.10166401%	0.10290014%	0.15293115%	0.14387780%
Town's proportionate share of the net OPEB liability (asset)	$ 492,161	$ 470,494	$ 700,189	$ 635,868
Town's covered payroll	$ 2,590,231	$ 2,852,730	$ 2,925,358	$ 2,840,419
Town's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	19.00%	16.49%	23.94%	22.39%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%

The Notes to the Required Supplementary Information -- Other Postemployment Benefit Liability is an integral part of this schedule.

EXHIBIT I

TOWN OF PLAISTOW, NEW HAMPSHIRE

Schedule of Town Contributions - Other Postemployment Benefits

New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan

For the Fiscal Year Ended December 31, 2019

	December 31,			
	2016	2017	2018	2019
Contractually required contribution	$ 59,073	$ 60,989	$ 67,646	$ 66,190
Contributions in relation to the contractually required contribution	59,073	60,989	67,646	66,190
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Town's covered payroll	$2,590,231	$2,852,730	$2,925,358	$2,840,419
Contributions as a percentage of covered payroll	2.28%	2.14%	2.31%	2.33%

The Notes to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.

EXHIBIT J

TOWN OF PLAISTOW, NEW HAMPSHIRE

Schedule of Changes in the Town's Total Other Postemployment Benefits Liability and Related Ratios

Retiree Health Benefit Program

For the Fiscal Year Ended December 31, 2019

	December 31,	
	2018	2019
OPEB liability, beginning of year	$ 677,543	$ 731,213
Changes for the year:		
Service cost	27,593	31,269
Interest	27,110	25,001
Assumption changes and difference between actual and expected experience	31,594	-
Benefit payments	(32,627)	(33,769)
OPEB liability, end of year	$ 731,213	$ 753,714
Covered payroll	$3,649,307	$3,800,602
Total OPEB liability as a percentage of covered payroll	20.04%	19.83%

The Notes to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.

TOWN OF PLAISTOW, NEW HAMPSHIRE

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION – OTHER POSTEMPLOYMENT BENEFIT LIABILITY

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

Schedule of the Town's Proportionate Share of Net Other Postemployment Benefits Liability and Schedule of Town Contributions – Other Postemployment Benefits

As required by GASB Statement No. 75, Exhibits H and I represent the actuarial determined costs associated with the Town's other postemployment benefits at December 31, 2019. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

There were no changes to benefit terms or assumptions in the current actuarial valuation report.

Methods and Assumptions:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	Not applicable under statutory funding
Asset Valuation Method	5-year smooth market: 20% corridor
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	3.13% per year
Investment Rate of Return	7.25% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions.
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

Schedule of Changes in Town's Total Other Postemployment Benefits Liability and Related Ratios

As required by GASB Statement No. 75, Exhibit J represents the actuarial determined costs associated with the Town's other postemployment benefits at December 31, 2019. The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

COMBINING AND INDIVIDUAL FUND SCHEDULES

SCHEDULE I
TOWN OF PLAISTOW, NEW HAMPSHIRE
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2019

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	$ 6,696,314	$ 6,712,006	$ 15,692
Yield	-	568	568
Interest and penalties on taxes	80,000	75,114	(4,886)
Total from taxes	6,776,314	6,787,688	11,374
Licenses, permits, and fees:			
Business licenses, permits, and fees	5,000	5,370	370
Motor vehicle permit fees	1,825,000	1,825,514	514
Building permits	185,000	198,397	13,397
Other	75,000	78,083	3,083
Total from licenses, permits, and fees	2,090,000	2,107,364	17,364
Intergovernmental:			
State:			
Meals and rooms distribution	393,416	393,416	-
Highway block grant	159,793	159,554	(239)
Other	122,052	123,531	1,479
Federal:			
Other	32,000	29,909	(2,091)
Other	133,500	132,323	(1,177)
Total from intergovernmental	840,761	838,733	(2,028)
Charges for services:			
Income from departments	115,000	108,782	(6,218)
Miscellaneous:			
Sale of municipal property	127,500	132,050	4,550
Interest on investments	115,000	127,264	12,264
Other	291,000	345,651	54,651
Total from miscellaneous	533,500	604,965	71,465
Other financing sources:			
Transfers in	12,500	12,500	-
Bond/Note proceeds	30,000	-	(30,000)
Total other financing sources	42,500	12,500	(30,000)
Total revenues and other financing sources	10,398,075	$ 10,460,032	$ 61,957
Amounts voted from fund balance	464,167		
Total revenues, other financing sources, and use of fund balance	$ 10,862,242		

SCHEDULE 2
TOWN OF PLAISTOW, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2019

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	$ -	$ 274,514	$ 321,253	$ -	$ (46,739)
Election and registration	-	131,384	120,009	-	11,375
Financial administration	-	385,917	418,258	-	(32,341)
Legal	-	55,000	86,855	-	(31,855)
Personnel administration	-	2,156,282	1,845,702	-	310,580
Planning and zoning	23,780	101,244	116,218	7,250	1,556
General government buildings	-	281,178	315,044	9,542	(43,408)
Cemeteries	-	9,000	5,642	-	3,358
Insurance, not otherwise allocated	-	120,858	120,858	-	-
Advertising and regional associations	-	25,205	24,411	-	794
Other	-	261,277	204,332	-	56,945
Total general government	23,780	3,801,859	3,578,582	16,792	230,265
Public safety:					
Police	-	2,128,247	2,003,589	52,480	72,178
Fire	-	692,842	707,406	-	(14,564)
Building inspection	-	131,006	136,305	-	(5,299)
Emergency management	-	24,000	10,052	-	13,948
Total public safety	-	2,976,095	2,857,352	52,480	66,263
Highways and streets:					
Administration	-	318,308	330,432	-	(12,124)
Highways and streets	-	542,000	545,821	34,652	(38,473)
Street lighting	-	107,500	113,423	-	(5,923)
Total highways and streets	-	967,808	989,676	34,652	(56,520)
Sanitation:					
Solid waste collection	-	710,000	707,309	-	2,691
Solid waste disposal	-	53,000	37,374	-	15,626
Total sanitation	-	763,000	744,683	-	18,317
Health:					
Administration	-	86,029	85,325	2,500	(1,796)
Pest control	-	950	391	-	559
Health agencies	-	42,362	42,360	-	2
Total health	-	129,341	128,076	2,500	(1,235)
Welfare:					
Administration and direct assistance	-	43,385	20,024	-	23,361
Culture and recreation:					
Parks and recreation	-	221,890	208,044	-	13,846
Patriotic purposes	-	500	536	-	(36)
Other	6,000	16,500	21,887	-	613
Total culture and recreation	6,000	238,890	230,467	-	14,423
Conservation	-	9,650	4,165	-	5,485
Debt service:					
Principal of long-term debt	-	280,000	280,000	-	-
Interest on long-term debt	-	265,062	265,062	-	-
Interest on tax anticipation notes	-	2,500	-	-	2,500
Total debt service	-	547,562	545,062	-	2,500

(Continued)

SCHEDULE 2 (Continued)
TOWN OF PLAISTOW, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2019

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Capital outlay	209,192	420,000	513,941	85,251	30,000
Other financing uses:					
Transfers out	-	964,652	964,652	-	-
Total appropriations, expenditures, other financing uses, and encumbrances	$ 238,972	$ 10,862,242	$ 10,576,680	$ 191,675	$ 332,859

SCHEDULE 3
TOWN OF PLAISTOW, NEW HAMPSHIRE
Major General Fund
Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended December 31, 2019

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis), as restated (see Note 19)		$ 2,738,392
Changes:		
Amounts voted from fund balance		(464,167)
2019 Budget summary:		
Revenue surplus (Schedule 1)	$ 61,957	
Unexpended balance of appropriations (Schedule 2)	332,859	
2019 Budget surplus		394,816
Increase in nonspendable fund balance		(20,784)
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		2,648,257
Reconciliation on Non-GAAP Budgetary Basis to GAAP Basis		
To record deferred property taxes not collected within 60 days of the fiscal year-end, not recognized on a budgetary basis		(175,945)
Unassigned fund balance, ending, GAAP basis (Exhibit C-1)		$ 2,472,312

SCHEDULE 4
TOWN OF PLAISTOW, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2019

	Special Revenue Funds					
	Water	Conservation Commission	Police	Impact Fees	Outside Details	Rescue Vehicle and Emergency Equipment
ASSETS						
Cash and cash equivalents	$481,743	$ 359,518	$37,880	$273,063	$166,283	$ -
Investments	-	-	-	-	-	-
Accounts receivable	140,727	-	-	-	33,262	-
Intergovernmental receivable	-	-	-	-	-	-
Interfund receivable	-	376	-	-	-	-
Total assets	$622,470	$ 359,894	$37,880	$273,063	$199,545	$ -
LIABILITIES						
Accounts payable	$ 750	$ -	$ -	$ -	$ -	$ -
Interfund payable	-	-	-	6,345	-	-
Total liabilities	750	-	-	6,345	-	-
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	37,880	-	-	-
Committed	621,720	359,894	-	266,718	199,545	-
Assigned	-	-	-	-	-	-
Total fund balances	621,720	359,894	37,880	266,718	199,545	-
Total liabilities, deferred inflows of resources, and fund balances	$622,470	$ 359,894	$37,880	$273,063	$199,545	$ -

Special Revenue Funds					Capital Project Fund		
Recreation Revolving	Grants	Cable	Other Special Revenue	Cemetery Maintenance	Public Safety Complex	Permanent	Total
$ 38,031	$ -	$60,587	$1,635	$4,675	$379,016	$ 9,328	$1,811,759
-	-	-	-	-	-	154,229	154,229
-	-	-	-	-	-	-	173,989
-	16,514	-	-	-	-	-	16,514
-	-	-	-	-	-	-	376
$ 38,031	$ 16,514	$60,587	$1,635	$4,675	$379,016	$163,557	$2,156,867
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 750
-	13,414	-	-	-	5,034	-	24,793
-	13,414	-	-	-	5,034	-	25,543
-	-	-	-	-	-	129,616	129,616
-	3,100	60,587	-	-	373,982	33,941	509,490
38,031	-	-	-	4,675	-	-	1,490,583
-	-	-	1,635	-	-	-	1,635
38,031	3,100	60,587	1,635	4,675	373,982	163,557	2,131,324
$ 38,031	$ 16,514	$60,587	$1,635	$4,675	$379,016	$163,557	$2,156,867

SCHEDULE 5

TOWN OF PLAISTOW, NEW HAMPSHIRE

Nonmajor Governmental Funds

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances

For the Fiscal Year Ended December 31, 2019

	Special Revenue Funds					
	Water	Conservation Commission	Police	Impact Fees	Outside Details	Rescue Vehicle and Emergency Equipment
REVENUES						
Taxes	$ -	$ 376	$ -	$ -	$ -	$ -
Intergovernmental receivable	386,773	-	46	-	-	-
Charges for services	122,547	-	-	-	311,118	-
Miscellaneous	-	765	7,727	16,800	-	-
Total revenues	509,320	1,141	7,773	16,800	311,118	-
EXPENDITURES						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	28,058	-	192,480	3
Water distribution and treatment	440,219	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Conservation	-	2,063	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	440,219	2,063	28,058	-	192,480	3
Excess (deficiency) of revenues over (under) expenditures	69,101	(922)	(20,285)	16,800	118,638	(3)
OTHER FINANCING SOURCES						
Transfers in	12,500	-	-	-	-	-
Net change in fund balances	81,601	(922)	(20,285)	16,800	118,638	(3)
Fund balances, beginning	540,119	360,816	58,165	249,918	80,907	3
Fund balances, ending	$ 621,720	$ 359,894	$ 37,880	$ 266,718	$199,545	$ -

Special Revenue Funds					Capital Project Fund		
Recreation Revolving	Grants	Cable	Other Special Revenue	Cemetery Maintenance	Public Safety Complex	Permanent	Total
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 376
-	16,514	-	-	-	-	-	403,333
8,764	-	-	-	-	-	-	442,429
-	-	20,000	4	4,675	6,844	14,037	70,852
8,764	16,514	20,000	4	4,675	6,844	14,037	916,990
-	-	15,268	-	-	-	-	15,268
-	-	-	-	-	-	-	220,541
-	-	-	-	-	-	-	440,219
10,158	-	-	-	-	-	-	10,158
-	-	-	-	-	-	-	2,063
-	21,781	-	-	-	27,446	-	49,227
10,158	21,781	15,268	-	-	27,446	-	737,476
(1,394)	(5,267)	4,732	4	4,675	(20,602)	14,037	179,514
-	-	-	-	-	-	-	12,500
(1,394)	(5,267)	4,732	4	4,675	(20,602)	14,037	192,014
39,425	8,367	55,855	1,631	-	394,584	149,520	1,939,310
$ 38,031	$ 3,100	$ 60,587	$ 1,635	$ 4,675	$ 373,982	$ 163,557	$ 2,131,324

SCHEDULE 6
TOWN OF PLAISTOW, NEW HAMPSHIRE
Custodial Funds
Combining Schedule of Fiduciary Net Position
December 31, 2019

	Custodial Funds				
	Taxes	Trust Funds	Impact Fees	Escrows	Total
ASSETS					
Cash and cash equivalents	$2,675,386	$ 17,575	$ 6,333	$337,567	$ 3,036,861
Investments	5,829,778	1,752,771	-	-	7,582,549
Total assets	$8,505,164	$1,770,346	$ 6,333	$337,567	$10,619,410
LIABILITIES					
Intergovernmental payables:					
School	$8,505,164	$ -	$ -	$ -	$ 8,505,164
NET POSITION					
Restricted	-	1,770,346	6,333	337,567	2,114,246
Total liabilities and net position	$8,505,164	$1,770,346	$ 6,333	$337,567	$10,619,410

SCHEDULE 7

TOWN OF PLAISTOW, NEW HAMPSHIRE

Custodial Funds

Combining Schedule of Changes in Fiduciary Net Position

For the Fiscal Year Ended December 31, 2019

	Custodial Funds				
	Taxes	Trust Funds	Impact Fees	Escrows	Total
ADDITIONS					
Contributions	$ -	$ -	$ 17,496	$ 184,423	$ 201,919
Investment earnings	-	13,214	51	942	14,207
Change in fair market value	-	24,555	-	-	24,555
Tax collections for other governments	18,220,487	-	-	-	18,220,487
Intergovernmental sources	-	1,732,577	-	-	1,732,577
Total additions	18,220,487	1,770,346	17,547	185,365	20,193,745
DEDUCTIONS					
Payments of taxes to other governments	18,220,487	-	-	-	18,220,487
Payments to other governments	-	-	35,000	-	35,000
Payments for escrow purposes	-	-	-	5,011	5,011
Total deductions	18,220,487	-	35,000	5,011	18,260,498
Change in net position	-	1,770,346	(17,453)	180,354	1,933,247
Net position, beginning, as restated (see Note 19)	-	-	23,786	157,213	180,999
Net position, ending	$ -	$ 1,770,346	$ 6,333	$ 337,567	$ 2,114,246

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		1.2. State Agency Address	
New Hampshire Department of Justice		33 Capitol St. Concord, NH 03301	
1.3. Subrecipient Name		1.4. Subrecipient Address	
Bridges Domestic & Violence Support Services, Inc.		33 East Pearl St. Nashua, NH 03060	
1.5 Subrecipient Phone #	1.6. Account Number	1.7. Completion Date	1.8. Grant Limitation
603-889-0858	5017-072-500575	3/31/2022	$ 20,000
1.9. Grant Officer for State Agency		1.10. State Agency Telephone Number	
Kathleen B. Carr		603-271-1234	
"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	
Dawn Reams		Dawn Reams, Executive Director	
Subrecipient Signature 2 *If Applicable*		Name & Title of Subrecipient Signor 2 *If Applicable*	
1.13. Acknowledgment: State of New Hampshire, County of Hillsborough on 10/14/20, 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			
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: Takhmina Rakhmatova Assistant Attorney General, On: / / 11/2/2020			
1.17. Approval by Governor and Council (if applicable) By: On: / /			

JANE E. BIZEUR NOTARY PUBLIC NEW HAMPSHIRE MY COMMISSION EXPIRES 04/17/2024

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").

Subrecipient Initial(s): DR
Date: 10/14/20

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

8.3. 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.

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

Subrecipient Initial(s):

Date: 10/14/20

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 intend 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): [signature]

Date: 10/19/20

EXHIBIT A

-SCOPE OF SERVICES-

1. The Bridge's Domestic & Violence Support Services, Inc. as Subrecipient shall receive a grant from the New Hampshire Department of Justice (DOJ) for expenses incurred for services provided to victims of domestic and sexual violence, stalking and dating violence in compliance with the terms, conditions, specifications, and scope of work as outlined in the Subrecipient's application under Services, Training, Officers, Prosecutors for the Violence Against Women Act Formula Grant Program state solicitation.

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
   603-271-8091 or Travis.Teeboom@doj.nh.gov

10/14/20

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 the P-37.

   3a.The Subrecipient shall be awarded an amount not to exceed $20,000 of the total Grant Limitation upon Governor and Executive Council approval to 12/31/2021, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

   i. With sufficient reason, the Subrecipient may apply for an extension of the grant period for up to three months. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.
   ii. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Executive Council approval, nor after 12/31/2021, or 3/31/2022 if extension is granted.

10/4/20

EXHIBIT C

-SPECIAL PROVISIONS-

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

10/7/20

Violence Against Women Act
SPECIAL CONDITIONS
Grant # 2020-WF-AX-0021

1. **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 assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance also is a material requirement of this award.

By accepting this award on behalf of the subrecipient, the authorized subrecipient official accepts all material requirements of the award, and specifically adopts, as if personally executed by the authorized recipient official, all assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance.

Failure to comply with any one or more of these award requirements, whether a condition set out in full below, a condition incorporated by reference below, or an assurance or certification related to conduct during the award period may result in the Office on Violence Against Women ("OVW") or the NH Dept. of Justice ("NHDOJ") taking appropriate action with respect to the subrecipient and the award. Among other things, OVW or NHDOJ may withhold award funds, disallow costs, or suspend or terminate the award. DOJ, including OVW and NHDOJ, 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 34 U.S.C. 10271-10273), 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.

2. **Applicability of Part 200 Uniform Requirements and DOJ Grants Financial Guide**

The subrecipient agrees to comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by the Department of Justice (DOJ) in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements"), and the current edition of the DOJ Grants Financial Guide as posted on the OVW website, including any updated

10/4/20

version that may be posted during the period of performance. The recipient also agrees that all financial records pertinent to this award, including the general accounting ledger and all supporting documents, are subject to agency review throughout the life of the award, during the close-out process, and for three years after submission of the final Federal Financial Report (SF-425) or as long as the records are retained, whichever is longer, pursuant to 2 C.F.R. 200.333, 200.336.

3. **Requirement to report potentially duplicative funding**

If the subrecipient currently has other active awards of federal funds, or if the subrecipient receives any other award of federal funds during the period of performance for this award, the subrecipient promptly must determine whether funds from any of those other federal awards have been, are being, or are to be used (in whole or in part) for one or more of the identical cost items for which funds are provided under this award. If so, the subrecipient must promptly notify the NHDOJ Grants Management Unit in writing of the potential duplication, and, if so requested by the NHDOJ , must seek a budget modification or change-of-project-scope to eliminate any inappropriate duplication of funding.

4. **Requirements related to System for Award Management and unique entity identifiers**

The subrecipient must comply with applicable requirements regarding the System for Award Management (SAM), currently accessible at https://www.sam.gov. This includes applicable requirements regarding registration with SAM, as well as maintaining current information in SAM.

The subrecipient also must comply with applicable restrictions on subawards ("subgrants") to first-tier subrecipients (first-tier "subgrantees"), including restrictions on subawards to entities that do not acquire and provide the unique entity identifier required for SAM registration.

The details of the recipient's obligations related to SAM and to unique entity identifiers are posted on the OVW website at https://www.justice.gov/ovw/award-conditions (Award Condition: Requirements related to System for Award Management (SAM) and unique entity identifiers), and are incorporated by reference here.

5. **Employment eligibility verification for hiring under the award**

The subrecipient must ensure that, as part of the hiring process for any position within the United States that is or will be funded (in whole or in part) with award funds, the recipient (or any subrecipient at any tier) properly verifies the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. § 1324a(a)(1) and (2). The details of the recipient's obligations under this condition are posted on the OVW website at

https://www.justice.gov/ovw/award-conditions (Award Condition: Employment eligibility verification for hiring under award), and are incorporated by reference here.

6. **Requirement to report actual or imminent breach of personally identifiable information (PII)**

The recipient (and any subrecipient at any tier) must have written procedures in place to respond in the event of an actual or imminent breach (as defined in OMB M-17-12) if it (or a subrecipient)-- 1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of personally identifiable information (PII) (as defined in 2 C.F.R. 200.79) within the scope of an OVW grant-funded program or activity, or 2) uses or operates a Federal information system (as defined in OMB Circular A-130). The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to an OVW Program Manager no later than 24 hours after an occurrence of an actual breach, or the detection of an imminent breach.

In the event of an actual, or imminent, breach of Personally Identifiable Information of a U.S Department of Justice funded program or activity by a subrecipient, the subrecipient must have a procedure in place that indicates that the Grants Management Unit will be notified of the breach by the end of the business day (4:00 p.m EST) that the breach was reported. An e-mail will be sent to Grants@doj.nh.gov, which e-mails every staff member in the Grants Management Unit, notifying the Unit of the breach. The GMU Administrator, or designee, will respond to the subrecipient's e-mail notifying receipt of the notification by the end of the business day that it was received. If the subrecipient does not receive a confirmation e-mail from the GMU the subrecipient shall call the NH Department of Justice main number, (603)271-3658, and request to speak to the GMU and report the breach.

Subrecipients must have written procedures that document the process of notifying the GMU in the event of a PII breach. Written procedures will be verified during onsite monitoring's conducted by the GMU.

7. **Unreasonable restrictions on competition under the award; association with federal government.**

No recipient (or subrecipient, at any tier) may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by DOJ. The details of the recipient's obligations under this condition are posted on the OVW website at https://www.justice.gov/ovw/award-conditions (Award Condition: Unreasonable restrictions on competition under the award; association with federal government), and are incorporated by reference here.

8. **Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OVW 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 subrecipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award Condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OVW authority to terminate award)), and are incorporated by reference here.

9. **Determinations of suitability to interact with participating minors**

This condition applies to this award if it is indicated in the application for the award (as approved by DOJ) (or in the application for any subaward at any tier), the DOJ funding announcement (solicitation), or an associated federal statute that a purpose of some or all of the activities to be carried out under the award (whether by the recipient or a subrecipient at any tier) is to benefit a set of individuals under 18 years of age.

The recipient, and any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status. The details of this requirement are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

10. **Compliance with applicable rules regarding approval, planning, and reporting of conferences, meetings, trainings, and other events**

The recipient, and any subrecipient ("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 on the OVW website at https://www.justice.gov/ovw/conference-planning.

11. OVW Training Guiding Principles

The recipient understands and agrees that any training or training materials developed or delivered with funding provided under this award must adhere to the OVW Training Guiding Principles for Grantees and Subgrantees, available at https://www.justice.gov/ovw/resources-and-faqs-grantees#Discretionary.

12. Effect of failure to address audit issues

The subrecipient understands and agrees that the NHDOJ (and OJP or OVW, as appropriate) may withhold award funds, or may impose other related requirements, if (as determined by the NHDOJ) the subrecipient does not satisfactorily and promptly address outstanding issues from audits required by the Part 200 Uniform Requirements (or by the terms of this award), or other outstanding issues that arise in connection with audits, investigations, or reviews of DOJ awards.

13. Potential imposition of additional requirements

The subrecipient agrees to comply with any additional requirements that may be imposed by the NHDOJ (and OJP or OVW, as appropriate) during the period of performance for this award, if the subrecipient is designated as "high- risk" for purposes of the DOJ high-risk grantee list.

14. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 42

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 42, specifically including any applicable requirements in Subpart E of 28 C.F.R. Part 42 that relate to an equal employment opportunity program.

15. **Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 38**

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 38, specifically including any applicable requirements regarding written notice to program beneficiaries and prospective program beneficiaries.

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 recipient and subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations.

16. **Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 54**

The recipient, and any subrecipient ("subgrantee") 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."

17. **Restrictions on "lobbying" and policy development**

In general, as a matter of federal law, federal funds may not be used by the recipient, or any subrecipient ("subgrantee") at any tier, either directly or indirectly, in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government, in order to avoid violation of 18 U.S.C. § 1913. The recipient, or any subrecipient ("subgrantee") may, however, use federal funds to collaborate with and provide information to federal, state, local, tribal and territorial public officials and agencies to develop and implement policies and develop and promote state, local, or tribal legislation or model codes designed to reduce or eliminate domestic violence, dating violence, sexual assault, and stalking (as those terms are defined in 34 U.S.C. § 12291(a)) when such collaboration and provision of information is consistent with the activities otherwise authorized under this grant program.

Another federal law generally prohibits federal funds awarded by OVW from being used by the recipient, or any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them) with respect to the awarding of a federal grant or cooperative agreement, subgrant, contract, subcontract, or loan, or with respect to actions such as renewing, extending, or modifying any such award. See 31

U.S.C. § 1352. Certain exceptions to this law apply, including an exception that applies to Indian tribes and tribal organizations.

Should any question arise as to whether a particular use of federal funds by a recipient (or subrecipient) would or might fall within the scope of these prohibitions, the subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

18. **Compliance with general appropriations-law restrictions on the use of federal funds for this fiscal year**

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions, for each fiscal year, are set out at https://www.justice.gov/ovw/award-conditions (Award Condition: General appropriations-law restrictions on use of federal award funds), 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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

19. **Reporting Potential Fraud, Waste, and Abuse, and Similar Misconduct**

The recipient and any subrecipients ("subgrantees") must promptly refer to the DOJ Office of the Inspector General (OIG) any credible evidence that a principal, employee, agent, subrecipient, contractor, subcontractor, or other person has, in connection with funds under this award -- (1) submitted a claim that violates 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.

Potential fraud, waste, abuse, or misconduct involving or relating to funds under this award should be reported to the OIG by-- (1) online submission accessible via the OIG webpage at https://oig.justice.gov/hotline/contact-grants.htm (select "Submit Report Online"); (2) mail directed to: U.S. Department of Justice, Office of the Inspector General, Investigations Division, ATTN: Grantee Reporting, 950 Pennsylvania Ave., NW, Washington, DC 20530; (3) by facsimile directed to the DOJ OIG Fraud Detection Office (Attn: Grantee Reporting) at (202) 616-9881 (fax).

Additional information is available from the DOJ OIG website at http://www.usdoj.gov/oig.

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20. Restrictions and certifications regarding non-disclosure agreements and related matters

No recipient or subrecipient ("subgrantee") under this award, or entity that receives a procurement contract or subcontract 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.

1. In accepting this award, the subrecipient--

a. 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

b. 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.

2. If the subrecipient does or is authorized under this award to make subawards ("subgrants"), procurement contracts, or both--

a. it represents that--

(1) it has determined that no other entity that the subrecipient'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

(2) it has made appropriate inquiry, or otherwise has an adequate factual basis, to support this representation; and

b. 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.

21. Compliance with 41 U.S.C. 4712 (including prohibitions on reprisal; notice to employees)

The recipient (and any 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 NHDOJ or (OJP or OVW, as appropriate) for guidance.

22. Encouragement of policies to ban text messaging while driving

Pursuant to Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," 74 Fed. Reg. 51225 (October 1, 2009), DOJ encourages recipients and subrecipients ("subgrantees") to adopt and enforce policies banning employees from text messaging while driving any vehicle during the course of performing work funded by this award, and to establish workplace safety policies and conduct education, awareness, and other outreach to decrease crashes caused by distracted drivers.

23. Requirement to disclose whether recipient is designated high risk by a federal grant-making agency outside of DOJ.

If the recipient is designated high risk by a federal grant-making agency outside of DOJ, currently or at any time during the course of the period of performance under this award, the subrecipient must disclose that fact and certain related information to OVW by email to OVW.GFMD@usdoj.gov. For purposes of this disclosure, high risk includes any status under which a federal awarding agency

provides additional oversight due to the recipient's past performance, or other programmatic or financial concerns with the recipient.

The recipient's disclosure must include the following: (1) the federal awarding agency that currently designates the recipient high risk; (2) the date the recipient was designated high risk; (3) the high-risk point of contact at that federal awarding agency (name, phone number, and email address); and (4) the reasons for the high-risk status, as set out by the federal awarding agency.

24. Availability of general terms and conditions on OVW website

The subrecipient agrees to follow the applicable set of general terms and conditions that are available at https://www.justice.gov/ovw/award-conditions. These do not supersede any specific conditions in this award document.

25. Compliance with statutory and regulatory requirements

The subrecipient agrees to comply with all relevant statutory and regulatory requirements, which may include, among other relevant authorities, the Violence Against Women Act of 1994, P.L. 103-322, the Violence Against Women Act of 2000, P.L. 106-386, the Violence Against Women and Department of Justice Reauthorization Act of 2005, P.L. 109-162, the Violence Against Women Reauthorization Act of 2013, P.L. 113-4, the Omnibus Crime Control and Safe Streets Act of 1968, 34 U.S.C. §§ 10101 et seq., and OVW's implementing regulations at 28 C.F.R. Part 90.

26. Compliance with solicitation requirements

The subrecipient agrees that it must be in compliance with requirements outlined in the solicitation under which the approved application was submitted, the applicable Solicitation Companion Guide, and any program-specific frequently asked questions (FAQs) on the OVW website (https://www.justice.gov/ovw/resources-and-faqs-grantees). The program solicitation, Companion Guide, and any program specific FAQs are hereby incorporated by reference into this award.

27. VAWA 2013 nondiscrimination condition

The subrecipient acknowledges that 34 U.S.C. § 12291(b)(13) prohibits subrecipients of OVW awards from excluding, denying benefits to, or discriminating against any person on the basis of actual or perceived race, color, religion, national origin, sex, gender identity, sexual orientation, or disability in any program or activity funded in whole or in part by OVW. Subrecipients may provide sex-segregated or sex-specific programming if doing so is necessary to the essential operations of the

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program, so long as the subrecipient provides comparable services to those who cannot be provided with the sex-segregated or sex-specific programming. The subrecipient agrees that it will comply with this provision. The subrecipient also agrees to ensure that any subrecipients ("subgrantees") at any tier will comply with this provision.

28. Misuse of award funds

The subrecipient understands and agrees that misuse of award funds may result in a range of penalties, including suspension of current and future funds, suspension or debarment from federal grants, recoupment of monies provided under an award, and civil and/or criminal penalties.

29. Limitation on use of funds to approved activities

The subrecipient agrees that grant funds will be used only for the purposes described in the subrecipient's application, unless the NHDOJ Grants Management Unit determines that any of these activities are out of scope or unallowable. The subrecipient must not undertake any work or activities that are not described in the subrecipient's application, award documents, or approved budget, and must not use staff, equipment, or other goods or services paid for with grant funds for such work or activities, without prior written approval by the NHDOJ.

30. Non-supplantation

The subrecipient agrees that grant funds will be used to supplement, not supplant, non-federal funds that would otherwise be available for the activities under this grant.

31. Confidentiality and information sharing

The subrecipient agrees to comply with the provisions of 34 U.S.C. § 12291(b)(2), nondisclosure of confidential or private information, which includes creating and maintaining documentation of compliance, such as policies and procedures for release of victim information. The subrecipient also agrees to comply with the regulations implementing this provision at 28 CFR 90.4(b) and "Frequently Asked Questions (FAQs) on the VAWA Confidentiality Provision (34 U.S.C. § 12291(b)(2))" on the OVW website at https://www.justice.gov/ovw/resources-and-faqs-grantees. The subrecipient also agrees to ensure that all subrecipients ("subgrantees") at any tier meet these requirements.

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32. **Activities that compromise victim safety and recovery or undermine offender accountability**

The subrecipient agrees that grant funds will not support activities that compromise victim safety and recovery or undermine offender accountability, such as: procedures or policies that exclude victims from receiving safe shelter, advocacy services, counseling, and other assistance based on their actual or perceived sex, age, immigration status, race, religion, sexual orientation, gender identity, mental health condition, physical health condition, criminal record, work in the sex industry, or the age and/or sex of their children; procedures or policies that compromise the confidentiality of information and privacy of persons receiving OVW-funded services; procedures or policies that impose requirements on victims in order to receive services (e.g., seek an order of protection, receive counseling, participate in couples' counseling or mediation, report to law enforcement, seek civil or criminal remedies, etc.); procedures or policies that fail to ensure service providers conduct safety planning with victims; project design and budgets that fail to account for the access needs of participants with disabilities and participants who have limited English proficiency or are Deaf or hard of hearing; or any other activities outlined in the solicitation or companion guide under which the application was submitted.

33. **Policy for response to workplace-related incidents of sexual misconduct, domestic violence, and dating violence**

The recipient, and any subrecipient at any tier, must have a policy, or issue a policy within 270 days of the award date, to address workplace-related incidents of sexual misconduct, domestic violence, and dating violence involving an employee, volunteer, consultant, or contractor. The details of this requirement are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award Condition: Policy for response to workplace-related sexual misconduct, domestic violence, and dating violence), and are incorporated by reference here.

34. **Termination or suspension for cause**

The Director of OVW or the NHDOJ, upon a finding that there has been substantial failure by the subrecipient to comply with applicable laws, regulations, and/or the terms and conditions of the award or relevant solicitation, will terminate or suspend until satisfied that there is no longer such failure, all or part of the award, in accordance with the provisions of 28 C.F.R. Part 18, as applicable mutatis mutandis.

35. **Performance progress reports and final report submission**

The subrecipient agrees to provide OVW with specific information regarding subawards ("subgrants") made under this award. The subrecipient agrees to submit an annual report that includes: a) an

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assessment of whether stated goals and objectives were achieved; b) information on the effectiveness of activities carried out with grant funds, including the number of persons served and the number of persons seeking services who could not be served; c) information on each subaward made; and d) such other information as OVW may prescribe. Subrecipients are required to submit this report after the end of each calendar year but no later than March 15th each year. Recipients and subrecipients must use the designated forms and/or systems made available by OVW for performance reporting, which identify the information that recipients and subrecipients must collect and report as a condition of receiving funding under this award.

36. Subrecipient program income

Program income, as defined by 2 C.F.R. 200.80, means gross income earned by a non-federal entity that is directly generated by a supported activity or earned as a result of the federal award during the period of performance. Without prior approval, program income must be deducted from total allowable costs to determine the net allowable costs. In order to add program income to a subaward, subrecipients must seek approval from the NHDOJ prior to generating any program income. Any program income added to a subaward must be used to support activities that were approved in the budget and follow the conditions of the subaward agreement. Any program income approved by the NHDOJ Grants Management Unit must be reported by the subrecipient to the NHDOJ Grants Management Unit so that it is reported on the quarterly Federal Financial Report (SF-425) in accordance with the addition alternative. If the program income amount changes (increases or decreases) during the project period, the subrecipient must provide approval by the end of the project period. Failure to comply with these requirements may result in audit findings for both the recipient and the subrecipient.

37. Subrecipient product monitoring

The subrecipient agrees to be monitored to ensure that materials and products (written, visual, or sound) developed with OVW formula grant program funding fall within the scope of the grant program and do not compromise victim safety.

38. Publications disclaimer for STOP Formula subrecipients

The subrecipient agrees that all materials and publications (written, web-based, audio-visual, or any other format) resulting from subaward activities shall contain the following statement: "This project was supported by Subgrant No._____awarded by the state administering office for the Office on Violence Against Women, U.S. Department of Justice's STOP Formula Grant Program. The opinions, findings, conclusions, and recommendations expressed in this publication/program/exhibition are

those of the author(s) and do not necessarily reflect the views of the state or the U.S. Department of Justice."

39. Copyrighted works

Pursuant to 2 C.F.R. 200.315(b), the recipient may copyright any work that is subject to copyright and was developed, or for which ownership was acquired, under this award. OVW reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use the work, in whole or in part (including in the creation of derivative works), for federal purposes, and to authorize others to do so.

OVW also reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use, in whole or in part (including in the creation of derivative works), any work developed by a subrecipient ("subgrantee") of this award, for federal purposes, and to authorize others to do so.

In addition, the recipient (or subrecipient, contractor, or subcontractor of this award at any tier) must obtain advance written approval from the OVW program manager assigned to this award, and must comply with all conditions specified by the program manager in connection with that approval, before: 1) using award funds to purchase ownership of, or a license to use, a copyrighted work; or 2) incorporating any copyrighted work, or portion thereof, into a new work developed under this award.

It is the responsibility of the recipient (and of each subrecipient, contractor, or subcontractor as applicable) to ensure that this condition is included in any subaward, contract, or subcontract under this award.

40. Consultant compensation rates

The subrecipient acknowledges that consultants paid with award funds generally may not be paid at a rate in excess of $81.25 per hour, not to exceed $650 per day. To exceed this specified maximum rate, recipients must submit to OVW a detailed justification and have such justification approved by OVW, prior to obligation or expenditure of such funds.

Issuance of this award or approval of the award budget alone does not indicate approval of any consultant rate in excess of $81.25 per hour, not to exceed $650 per day. Although prior approval is not required for consultant rates below this specified maximum rate, subrecipients are required to maintain documentation to support all daily or hourly consultant rates.

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41. **Required SAM and FAPIIS reporting**

The subrecipient must comply with any and all applicable requirements regarding reporting of information on civil, criminal, and administrative proceedings connected with (or connected to the performance of) either this OVW award or any other grant, cooperative agreement, or procurement contract from the federal government. Under certain circumstances, recipients of OVW awards are required to report information about such proceedings, through the federal System for Award Management (known as "SAM"), to the designated federal integrity and performance system (currently, "FAPIIS").

The details of recipient obligations regarding the required reporting (and updating) of information on certain civil, criminal, and administrative proceedings to FAPIIS within SAM are posted on the OVW web site at: https://www.justice.gov/ovw/award-conditions (Award Condition: Recipient Integrity and Performance Matters, including Recipient Reporting to FAPIIS), and are incorporated by reference here.

42. **Ongoing compliance with statutory certifications**

The subrecipient agrees that compliance with the statutory certification requirements is an ongoing responsibility during the award period and that, at a minimum, a hold may be placed on the subrecipient's funds for noncompliance with any of the requirements of 34 U.S.C. § 10449 (regarding rape exam payments), 34 U.S.C. § 10449(e) (regarding judicial notification), 34 U.S.C. § 10450 (regarding certain fees and costs), and 34 U.S.C. § 10451 (regarding polygraphing of sexual assault victims). Non-compliance with any of the foregoing may also result in termination or suspension of the grant or other remedial measures, in accordance with applicable laws and regulations.

43. **Requirements for subrecipients providing legal assistance**

The subrecipient agrees that the legal assistance eligibility requirements, as set forth below, are a continuing obligation on the part of the subrecipient. The legal assistance eligibility requirements are: (1) any person providing legal assistance through a program funded under this grant program (A) has demonstrated expertise in providing legal assistance to victims of domestic violence, dating violence, sexual assault, or stalking in the targeted population; or (B) (i) is partnered with an entity or person that has demonstrated expertise described in subparagraph (A); and (ii) has completed or will complete training in connection with domestic violence, dating violence, stalking, or sexual assault and related legal issues, including training on evidence-based risk factors for domestic and dating violence homicide;

(2) any training program conducted in satisfaction of the requirement of paragraph (1) has been or will be developed with input from and in collaboration with a state, local, territorial, or tribal domestic

violence, dating violence, sexual assault, or stalking victim service provider or coalition, as well as appropriate state, local, territorial, and tribal law enforcement officials; (3) any person or organization providing legal assistance through this grant program has informed and will continue to inform state, local, territorial, or tribal domestic violence, dating violence, stalking, or sexual assault programs and coalitions, as well as appropriate state and local law enforcement officials of their work; and (4) the recipient's organizational policies do not require mediation or counseling involving offenders and victims physically together, in cases where sexual assault, dating violence, domestic violence, or child sexual abuse is an issue. The recipient also agrees to ensure that any subrecipient ("subgrantee") at any tier will comply with this condition.

I have read and understand all 43 special provisions contained in this document:

Name and Title of Authorized Representative

[signature] 10-14-20

Signature Date

Bridges PO Box 217 Nashua, NH 03061-0217

Name and Address of Agency

EXHIBIT D

EEOP Reporting

I, Dawn Reams [*responsible official*], certify that Bridges [*recipient*] has completed the EEO reporting tool certification form at: **https://ojp.gov/about/ocr/faq_eeop.htm** on 6/3/20 [Date]

And that Dawn Reams [*responsible official*] has completed the EEOP training at https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm on: 2/14/20 [*date*]

I further certify that:

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

Signature: [signature] Date: 6/14/20

EXHIBIT E

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 Bridges (Applicant) certifies that any funds awarded through **grant number** 2021VAW18 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 Bridges (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: Dawn Reams, Executive Director

Signature: [signature] Date: 10/4/20

EXHIBIT F

NEW HAMPSHIRE DEPARTMENT OF JUSTICE

CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS

Applicants should refer to the regulations cited below to determine the certification to which they are required to attest. Applicants should also review the instructions for certification included in the regulations before completing this form. The certifications shall be treated as a material representation of fact upon which reliance will be placed when the U.S. Department of Justice ("Department") determines to award the covered transaction, grant, or cooperative agreement.

1. LOBBYING

As required by 31 U.S.C. § 1352, as implemented by 28 C.F.R. Part 69, the Applicant certifies and assures (to the extent applicable) the following:
(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Applicant, 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, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Applicant's request for Federal funds is in excess of $100,000, and 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 Applicant shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities" in accordance with its (and any DOJ awarding agency's) instructions; and

(c) The Applicant shall require that the language of this certification be included in the award documents for all subgrants and procurement contracts (and their subcontracts) funded with Federal award funds and shall ensure that any certifications or lobbying disclosures required of recipients of such subgrants and procurement contracts (or their subcontractors) are made and filed in accordance with 31 U.S.C. § 1352.

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

EXHIBIT F

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Applicant certifies, with respect to

prospective participants in a primary tier "covered transaction," as defined at 2 C.F.R. § 2867.20(a), that neither it nor any of its principals—

(a) is presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) has within a three-year period preceding this application been convicted of a felony criminal violation under any Federal law, or been convicted or had a civil judgment rendered against it for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, tribal, or local) transaction or private agreement or transaction;

violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion or receiving stolen property, making false claims, or obstruction of justice, or commission of any offense indicating a lack of business integrity or business honesty that seriously and directly affects its (or its principals') present responsibility;

(c) is presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, tribal, or local) with commission of any of the offenses enumerated in paragraph (b) of this certification; and/or

(d) has within a three-year period preceding this application had one or more public transactions (Federal, State, tribal, or local) terminated for cause or default.

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Applicant or any of its principals was convicted, within a three-year period preceding this application, of a felony criminal violation under any Federal law, the Applicant also must disclose such felony criminal conviction in writing to the Department (for OJP Applicants, to OJP at Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov), unless such disclosure has already been made.

3. FEDERAL TAXES

A. If the Applicant is a corporation, it certifies either that (1) the corporation has no unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability, or (2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP Applicants, to OJP at

EXHIBIT F

Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov).

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application.

4. DRUG-FREE WORKPLACE (GRANTEES OTHER THAN INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, as implemented at 28 C.F.R. Part 83, Subpart F, for grantees, as defined at 28 C.F.R. §§ 83.620 and 83.650:
A. The Applicant certifies and assures that it will, or will continue to, provide a drug-free workplace by—

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in its workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an on-going drug-free awareness program to inform employees about—

(1) The dangers of drug abuse in the workplace;

(2) The Applicant's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the award be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the award, the employee will—

(1) Abide by the terms of the statement; and

(2) Notify the employer in writing of the employee's conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

(e) Notifying the Department, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title of any such convicted employee to the Department, as follows:

EXHIBIT F

For COPS award recipients - COPS Office, 145 N Street, NE, Washington, DC, 20530;
For OJP and OVW award recipients - U.S. Department of Justice, Office of Justice Programs, ATTN: Control Desk, 810 7th Street, N.W., Washington, D.C. 20531.
Notice shall include the identification number(s) of each affected award;
(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency; and

(g)Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

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

Dawn Reams, Executive Director
Name and Title of Head of Agency

Signature

10/14/20
Date

Bridges PO Box 217 Nashua NH 03061-0217
Name and Address of Agency

10/14/20

EXHIBIT G

U.S. Department of Justice
Office on Violence Against Women

Acknowledgement of Notice of Statutory Requirement to Comply with the Confidentiality and Privacy Provisions of the Violence Against Women Act, as Amended

Under section 40002(b)(2) of the Violence Against Women Act, as amended (42 U.S.C. 13925(b)(2)), grantees and subgrantees with funding from the Office on Violence Against Women (OVW) are required to meet the following terms with regard to nondisclosure of confidential or private information and to document their compliance. By signature on this form, applicants for grants from OVW are acknowledging that that they have notice that, if awarded funds, they will be required to comply with this provision, and will mandate that subgrantees, if any, comply with this provision, and will create and maintain documentation of compliance, such as policies and procedures for release of victim information, and will mandate that subgrantees, if any, will do so as well.

(A) **In general**
In order to ensure the safety of adult, youth, and child victims of domestic violence, dating violence, sexual assault, or stalking, and their families, grantees and subgrantees under this subchapter shall protect the confidentiality and privacy of persons receiving services.

(B) **Nondisclosure**
Subject to subparagraphs (C) and (D), grantees and subgrantees shall not—
(i) disclose, reveal, or release any personally identifying information or individual information collected in connection with services requested, utilized, or denied through grantees' and subgrantees' programs, regardless of whether the information has been encoded, encrypted, hashed, or otherwise protected; or
(ii) disclose, reveal, or release individual client information without the informed, written, reasonably time-limited consent of the person (or in the case of an unemancipated minor, the minor and the parent or guardian or in the case of legal incapacity, a court-appointed guardian) about whom information is sought, whether for this program or any other Federal, State, tribal, or territorial grant program, except that consent for release may not be given by the abuser of the minor, incapacitated person, or the abuser of the other parent of the minor.

EXHIBIT G

If a minor or a person with a legally appointed guardian is permitted by law to receive services without the parent's or guardian's consent, the minor or person with a guardian may release information without additional consent.

(C) **Release**
If release of information described in subparagraph (B) is compelled by statutory or court mandate—
(i) grantees and subgrantees shall make reasonable attempts to provide notice to victims affected by the disclosure of information; and
(ii) grantees and subgrantees shall take steps necessary to protect the privacy and safety of the persons affected by the release of the information.

(D) **Information sharing**
(i) Grantees and subgrantees may share—
(I) nonpersonally identifying data in the aggregate regarding services to their clients and nonpersonally identifying demographic information in order to comply with Federal, State, tribal, or territorial reporting, evaluation, or data collection requirements;
(II) court-generated information and law enforcement-generated information contained in secure, governmental registries for protection order enforcement purposes; and
(III) law enforcement-generated and prosecution-generated information necessary for law enforcement and prosecution purposes.
(ii) In no circumstances may—
(I) an adult, youth, or child victim of domestic violence, dating violence, sexual assault, or stalking be required to provide a consent to release his or her personally identifying information as a condition of eligibility for the services provided by the grantee or subgrantee;
(II) any personally identifying information be shared in order to comply with Federal, tribal, or State reporting, evaluation, or data collection requirements, whether for this program or any other Federal, tribal, or State grant program.

(E) **Statutorily mandated reports of abuse or neglect**
Nothing in this section prohibits a grantee or subgrantee from reporting suspected abuse or neglect, as those terms are defined and specifically mandated by the State or tribe involved.

(F) **Oversight**
Nothing in this paragraph shall prevent the Attorney General from disclosing grant activities authorized in this Act to the chairman and ranking members of the Committee on the Judiciary of the House of Representatives and the Committee on the Judiciary of the Senate exercising Congressional oversight authority. All disclosures shall protect confidentiality and omit personally identifying information, including location information about individuals.

(G) **Confidentiality assessment and assurances**
Grantees and subgrantees must document their compliance with the confidentiality and privacy provisions required under this section.

10/14/20

EXHIBIT G

As the duly authorized representative of the applicant, I hereby acknowledge that the applicant has received notice of that if awarded funding they will comply with the above statutory requirements. This acknowledgement shall be treated as a material representation of fact upon which the Department of Justice will rely if it determines to award the covered transaction, grant, or cooperative agreement.

Dawn Reams , Executive Director

Typed Name of Authorized Representative | Title

Telephone Number 603-889-0858

[signature] 10/14/20

Signature of Authorized Representative | Date Signed

BRIDGES

Agency Name

Public Reporting Burden Paperwork Reduction Act Notice. Under the Paperwork Reduction Act, a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. We try to create forms that are accurate, can be easily understood, and which impose the least possible burden on you to provide us with information. The estimated average time to complete and file this form is 60 minutes per form. If you have comments regarding the accuracy of this estimate, or suggestions for making this form simpler, you can write to the Office on Violence Against Women, U.S. Department of Justice, 145 N Street, NE, 10th Floor, Washington, DC 20530.

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 BRIDGES: DOMESTIC & SEXUAL VIOLENCE SUPPORT SERVICES INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on February 23, 1977. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **64803**

Certificate Number: **0004985089**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 25th day of August A.D. 2020.

William M. Gardner
Secretary of State

Bridges: Domestic & Sexual Violence Support Since 1979

CERTIFICATE OF AUTHORITY

bridges
domestic & sexual violence support

I, Beth Hurd hereby certify that I am duly elected Clerk/Secretary of Bridges: Domestic & Sexual Violence Support Services, Inc. I hereby certify the following is a true copy of a vote taken at a meeting of the board of directors/shareholders, duly called and held on September 24, 2020 at which a quorum of the directors was present and voting.

VOTED: That Dawn Reams, Executive Director is duly authorized to enter into contracts or agreements on behalf of Bridges: Domestic & Sexual Violence Support Services, Inc. with the State of New Hampshire and any of its agencies or departments and further authorized to execute any documents which may in her judgment be desirable or necessary to effect the purpose of this vote.

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

DATED: October 14, 2020 ATTEST: Beth Hurd, Board Secretary

Beth Hurd, Board Secretary
Signature and title of authorized representative

Nashua Office
PO Box 217
33 East Pearl Street
Nashua, NH 03061
603.889.0858

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

www.bridgesnh.org

24 hour support line
603.883.3044

United Way

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 1/8/2021

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

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

PRODUCER
Eaton & Berube Insurance Agency, Inc.
11 Concord Street
Nashua NH 03061

CONTACT NAME: Cathy Beauregard
PHONE (A/C, No, Ext): 603-689-7229 **FAX (A/C, No):** 603-886-4230
E-MAIL ADDRESS: cbeauregard@eatonberube.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : The Hanover Insurance Companies	22292
INSURER B : Markel/FirstComp Underwriters Group	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED BRIDO
Bridges Domestic & Sexual Violence
Support Services Inc
PO Box 217
Nashua NH 03064

COVERAGES **CERTIFICATE NUMBER:** 1522336228 **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	COMMERCIAL GENERAL LIABILITY			ZHV7133446	12/30/2020	12/30/2021	EACH OCCURRENCE	$ 1,000,000
	[ ] CLAIMS-MADE [X] OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 100,000
	[X] 1,000						MED EXP (Any one person)	$ 10,000
							PERSONAL & ADV INJURY	$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$ 2,000,000
	[ ] POLICY [ ] PRO-JECT [ ] LOC						PRODUCTS - COMP/OP AGG	$ Included
	[ ] OTHER:							$
A	AUTOMOBILE LIABILITY	N		ZHV7133446	12/30/2020	12/30/2021	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
	[ ] ANY AUTO						BODILY INJURY (Per person)	$
	[ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	[X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
	[ ] UMBRELLA LIAB [ ] OCCUR						EACH OCCURRENCE	$
	[ ] EXCESS LIAB [ ] CLAIMS-MADE						AGGREGATE	$
	[ ] DED [ ] RETENTION $							$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY	N/A		MWC0067669-07	8/21/2020	8/21/2021	[X] PER STATUTE [ ] OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N [N]						E.L. EACH ACCIDENT	$ 100,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$ 100,000
							E.L. DISEASE - POLICY LIMIT	$ 500,000
A	Abuse & Molestation Liability	N	N	ZHV7133446	12/30/2020	12/30/2021	Each Incident Aggregate	$100,000 $300,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Workers Compensation Information: No Excluded Officers; Coverage for NH.

CERTIFICATE HOLDER

The state of New Hampshire
Dept. of Justice
33 Capitol Street
Concord NH 03301

CANCELLATION

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

AUTHORIZED REPRESENTATIVE
Marc L Berube

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IRS Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248452924
Dec. 27, 2007 LTR 4168C E0
02-0330733 000000 00 000
00015502
BODC: TE

BRIDGES DOMESTIC & SEXUAL VIOLENCE
SUPPORT SERVICES INC
33 E PEARL ST
NASHUA NH 03060-3407331

010107

Employer Identification Number: 02-0330733
Person to Contact: Maggie Webster
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Dec. 18, 2007, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in June 1977, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

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

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

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

Sincerely yours,

Michele M. Sullivan

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I

Cultural Outreach Advocate - Job Description

Job Classification: Non-Exempt, Full-time Position (37.5 hours)

Pre-service qualifications: Relevant employment experience, college degree or course work. Effective communication skills and desire to work on the topics of domestic violence, sexual assault, and stalking. Ability to intervene in crisis situations and ability to maintain client confidentiality. Successful completion of thirty-five (35) hours of agency training. A valid driver's license and automobile insurance are required.

Supervision: The Cultural Outreach Advocate will report directly to the Direct Service Program Coordinator.

Responsibilities: The Cultural Outreach Advocate coordinates cultural outreach efforts and programming consistent with the Bridges: Domestic & Sexual Violence Support program philosophy on domestic and sexual violence, and cultural competency. The advocate will be responsible to identify current populations that are currently being underserved. The Cultural Outreach Advocate also provides crisis intervention to victims/survivors of domestic and sexual violence.

1. Identify and target specific populations in greatest need of improved services and increased outreach.
2. Develop strategies for meeting the needs of these underserved populations given the agency's staffing abilities and resources.
3. Meet with other community groups/agencies representing marginalized groups to prevent, educate, and increase awareness of domestic and sexual violence and services available.
4. Identifying barriers that underserved populations experience when accessing Bridges: Domestic & Sexual Violence Support services.
5. Coordinate interpretation and translation services.
6. Provide training to community partners on DV/SA and cultural issues.
7. Increase number of languages in which our printed material is available.

8. Assist in improving services/increase resources to support underserved populations in shelter setting.
9. Enhance agency's work specifically related to anti-racism and cultural competency.
10. Respond to clients in crisis. Identify problems, explore options, and support clients in making their own decisions.
11. Offer emotional support, assistance, advocacy, referral information, and follow-up as needed.
12. Facilitation and development of support groups.
13. Document all direct service activities. Record client statistical data, including referrals, if any, and maintain related agency documentation.
14. Advocate with clients in courts, police stations, hospitals and other agencies, as determined by the client involved. Provide limited transportation to clients.
15. Collaborate with other staff to enhance direct service delivery as assigned.
16. Adhere to expectations consistent with Bridge's definition of cultural competence. These expectations seek to clarify the knowledge, attitudes, skills and practices that would need to provide culturally and linguistic competent services to the diverse populations of the Greater Nashua area.
17. Participate in back-up rotation.
18. Participate in biweekly supervisory meetings, and weekly agency staff meetings.
19. Promote the agency's mission.
20. Participate in agency fundraising efforts.
21. Other duties as assigned.

Fahmina Zaman

KEY SKILLS

- Languages: English (native speaker), French (Limited proficiency: speaking, reading, writing), Bengali (Elementary proficiency: speaking)

-Social Media Platforms: Facebook, Twitter, Instagram, LinkedIn

-Programs: Microsoft Suite, Google Drive, Dropbox, Salesforce (Beginner), Zoom (admin)

RELATED EXPERIENCE & ACTIVITIES

Facilitator

Sticky Rice Project's Empowered Facilitation: Boston, MA August 2018-present

-Plan curriculum and implement "train the trainer" program to train Asian American young adults, who are experienced in community activism, to aid their facilitation skills pertaining to empowerment and activism; affiliated with Asian American Resource Workshop (AARW)

Member

UMass Lowell Young Alumni Council: Lowell, MA July 2017-present

-Represents UMass Lowell young alumni during quarterly meetings
-Admissions Subcommittee: speak to incoming and prospective students via college fair and welcome day
-Events subcommittee: YA and senior networking night, young alumni after work meet-ups group
-Young Alumni Representative at college fair, welcome day, homecoming and days of giving
-Help plan and attend UMass Lowell alumni and current student events; liaison between alumni and current student

Cohort Member

Activist Training Institute (ATI): Dorchester, MA May 2017-present

-Attend monthly training meetings for Asian American young adults interested in social justice, advocacy and community organizing work via Asian American Resource workshop (AARW), 2017-2018 cohort
-Continued activism via ATI alumni and AARW

Advocate/Member

Lowell Refugee and Immigrant Support Coalition (RISC): Lowell, MA January 2017-December 2017

-Community member advocating for culturally appropriate resources, services and the rights of refugees and immigrants

ESOL/Post Resettlement Services Volunteer

International Institute of New England: Lowell, MA June 2015-July 2016

-Assisting ESOL teachers in support of adult refugee clients; teaching American English: reading comprehension, writing and speaking; personal and group tutoring
-Assist clients to retrieve public assistance (SNAP, TAFDC etc.), health care (Mass Health)
-Trained on U.S Department of State Affidavit of Relationship forms and N-400 Naturalization form; Citizenship clinic volunteer
-Completed master's project on community outreach and resources for the Institute

WORK EXPERIENCES

Cultural Outreach Advocate

Bridges- Domestic and Sexual Violence Support: Nashua, NH January 2020-Present

-Providing direct service and crisis counseling for survivors of domestic and/or sexual violence while being trauma-informed and culturally competent
-Outreach and advocacy to clients who identify within underserved populations (people of color, immigrant, refugee, LGBTQ, etc.)
-Building relationships and partnerships with community organizations, advocates and stakeholders
-Hospital, court and police advocacy for survivors
-Assist in 24-hour support line coverage
-Social media contributor, including Bridges' Facebook and Zoom administrator for Bridges' social media virtual events

Community Associate
Lyft: Boston, MA July 2018-May 2019

-Provide customer service and app support to Lyft drivers and passengers in the Boston region
-Implement driver and staff related projects in order to better the Lyft platform, community and driver experience - Introduced "Ascend" Asian American identity employee resource group (ERG) to Boston region
-Beta tested Lyft app and assisted in Canadian French language app translation for launch
-Event planning: assistance with Driver of the Year Awards and local International Women's Day Initiative

Operations and Communications Specialist, Fellowship Admissions
Education Pioneers: Boston, MA January 2018-June 2018
-Communicate with candidates to provide accurate, timely information for a user-friendly experience
-Assist in interview scheduling for fellowship candidates
-Support regional group interview event planning, and logistics for seamless, efficient meetings
-Administer candidate travel reimbursements for regional group interviews

Education and Outreach Coordinator
The Center for Hope and Healing: Lowell, MA July 2016-August 2017

-Outreach and education to community members, partners and organizations
-Building and maintaining partnerships with organizations in service area
-Work with organizations serving youth and underserved populations (people of color, refugees, immigrants, LGBTQ etc.) on appropriate programming, e.g.,: healthy relationships, sexual violence prevention, sexual harassment, bystander intervention
-Provide 24-hour hotline and medical support
-Social media outreach via Facebook page, Twitter as well as "Take Back the Night" Facebook page and Twitter

Graduate Fellow- First Year Resident Educator (FYRE)
UMass Lowell Office of Residence Life: Lowell, MA June 2014-July 2015

-Academic case manager- one on one meetings with first year students on academic retention
-Liaison between students and university departments
-Supervised Resident Advisors on academic related programming
-Handled building specific budgets for RA and FYRE related programming
-Social media posts via Facebook page and Twitter handle

Student Assistant
UMass Lowell International Students and Scholars Office: Lowell, MA September 2013-May 2014

-Providing support and assisting international students getting acclimated to life at UMass Lowell
-Filing/processing paperwork and experience working with SEVIS
-Learned about the application and visa process for international students

Resident Advisor
UMass Lowell Office of Residence Life: Lowell, MA January 2012-May 2014

-Serve as role model for first-year students and upperclassmen
-Ensure safety of floor residents
-Enforced Residence Hall guidelines and UMass Lowell Student Code of Conduct
-Promoted community by hosting community-appropriate programs based on Residential Curriculum
-Solved roommate conflicts via conflict mediation

AWARDS/CERTIFICATES

Certificate of Basic Mediation Skills Training
University of Massachusetts: Lowell, MA August 2015

-Completion of 30 hours of basic mediation skills training in accordance with the Massachusetts Confidentiality Statute (MGL ch233 sec 23C) and Rule 8(C)(I) of the MA Supreme Judicial Court's Uniform Rules on Dispute Resolution

Graduate Certificate in Domestic Violence Prevention
University of Massachusetts: Lowell, MA August 2015

-Completion of graduate certificate alongside master's course work; related coursework: Introduction to Community Social Psychology, Victimology, Intimate Partner Violence, Research Methods

EDUCATION

-B.A. Political Science; Minors: Sociology and French May 2014
University of Massachusetts: Lowell, MA
-M.A. Peace and Conflict Studies December 2015
University of Massachusetts: Lowell, MA

Bridges: Domestic and Sexual Violence Support 2020 Board of Directors		
Officers President Sarah Hanninen Joined March 2016 Term expires: 11/21	Home Address [redacted]	Work Address Fidelity Investments One Spartan Way Ts3c Merrimack, NH 03054 603-791-6558 sarah.hanninen@fmr.com
Vice President Carolanne Donovan Joined May 2016 Term expires: 11/21	[redacted]	Wedü 20 Market St Ste 102 Manchester, NH 03101 603.647.9338 Carolanne@wedu.com
Secretary Beth Hurd Joined 10/12 Term expires: 8/21	[redacted]	Merrimack County Savings Bank Concord, NH bhurd@themerrimack.com
Treasurer Heather Tebbetts Joined June 2017 Term Expires 6/22	[redacted] heather.tebbetts@libertyutilities.com	Liberty Utilities 15 Buttrick Road Londondery, NH 03053 (603) 216-3563
Members Elizabeth Karagosian Joined March 2014 Term expires: 3/21	[redacted]	SNHMC 8 Prospect St. Nashua, NH 03060 603-577-2500 elizabeth.karagosian@snhhs.org
Joyce Kelley Joined December 2019 Term expires: 12/22	[redacted]	TD Bank 10 Gusabel Ave. Nashua, NH 03063 joyce.kelley@td.com 603-577-5144
Deputy Chief James Testaverde Joined January 2016 Term expires: 1/21	[redacted]	NPD 0 Panther Dr. Nashua, NH 03060 TestaverdeJ@nashuapd.com 603-594-3526
Christian Urrutia Joined June 2017 Term Expires 6/21	[redacted]	Cooley, LLP 1114 Avenue of the Americas NY,NY 10036 212 479-6680 500 Boylston Street Boston, MA 02116
Chief Joe Hoebeke Joined 12/2019 Term Expires 12/2022	[redacted] jhoebeke@hollisnh.org	Chief Hollis Police Department 9 Silver Lake Rd. Hollis, NH 03049 jhoebeke@hollisnh.org
Kevin Petrillo Joined 2/2020	[redacted]	Consultant
Ali Sickles Joined 3/20	[redacted] Ali@ShowcasePerformingArts.com	Showcase Dance and Performing Arts Center & Showcase Spirit 5 Executive Dr. Hudson, NH 03051

bridges

domestic & sexual violence support

BRIDGES: DOMESTIC AND SEXUAL VIOLENCE SUPPORT SERVICES

Financial Statements
For the Year Ended June 30, 2019

(With Independent Auditors' Report Thereon)

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Andover, MA
Greenfield, MA
Ellsworth, ME

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Bridges: Domestic and Sexual Violence
Support Services

Report on the Financial Statements

We have audited the accompanying financial statements of Bridges: Domestic and Sexual Violence Support Services, which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the 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 opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Bridges: Domestic and Sexual Violence Support Services as of June 30, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

The financial statements of Bridges: Domestic and Sexual Violence Support Services for the year ended June 30, 2018 were audited by another auditor, whose report dated December 20, 2018 expressed an unmodified audit opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2018 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Melanson Heath

February 20, 2020

BRIDGES: DOMESTIC AND SEXUAL VIOLENCE SUPPORT SERVICES

Statement of Financial Position

June 30, 2019
(with comparative totals as of June 30, 2018)

	2019			
	Without Donor Restrictions	With Donor Restrictions	2019 Total	2018 Total
ASSETS				
Current Assets:				
Cash and cash equivalents	$ 262,517	$ 7,785	$ 270,302	$ 190,173
Grants and contributions receivable, current	273,256	100,000	373,256	256,256
Prepaid expenses	34,141	-	34,141	29,623
Total Current Assets	569,914	107,785	677,699	476,052
Grants and Contributions Receivable, Net of Current	-	37,921	37,921	36,105
Investments	87,448	172,905	260,353	249,533
Property and Equipment, Net	938,001	-	938,001	420,983
Security Deposits	953	-	953	825
Total Assets	$ 1,596,316	$ 318,611	$ 1,914,927	$ 1,183,498
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Current portion of notes payable	$ 33,101	$ -	$ 33,101	$ 44,346
Current portion of capital lease payable	2,699	-	2,699	3,328
Accounts payable	62,690	-	62,690	14,605
Accrued payroll and related liabilities	30,616	-	30,616	28,124
Deferred revenue	5,000	-	5,000	1,000
Total Current Liabilities	134,106	-	134,106	91,403
Notes Payable, Net of Current	337,460	-	337,460	71,905
Capital Lease Payable, Net of Current	9,696		9,696	657
Total Liabilities	481,262	-	481,262	163,965
Net Assets:				
Without donor restrictions:				
Undesignated	1,115,054	-	1,115,054	799,182
With donor restrictions:				
Purpose restrictions	-	107,785	107,785	14,391
Time restrictions	-	37,921	37,921	36,105
Perpetual endowment	-	172,905	172,905	169,855
Total Net Assets	1,115,054	318,611	1,433,665	1,019,533
Total Liabilities and Net Assets	$ 1,596,316	$ 318,611	$ 1,914,927	$ 1,183,498

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

BRIDGES: DOMESTIC AND SEXUAL VIOLENCE SUPPORT SERVICES

Statement of Activities

For the Year Ended June 30, 2019
(with comparative totals for the year ended June 30, 2018)

	2019			
	Without Donor Restrictions	With Donor Restrictions	2019 Total	2018 Total
SUPPORT AND REVENUE				
Support:				
Grants, contributions, and sponsorships	$ 928,148	$ 393,140	$ 1,321,288	$ 871,883
Special events:				
Gross special events revenue	342,996	1,125	344,121	302,715
Less direct expenses	(39,709)	-	(39,709)	(28,967)
Net special events revenue	303,287	1,125	304,412	273,748
Investment Income	5,199	-	5,199	21,431
Other Revenue	6,064	-	6,064	2,544
Loss on Disposal of Assets	(77,684)	-	(77,684)	-
Net Assets Released from Restriction	296,005	(296,005)	-	-
Total Support and Revenue	1,461,019	98,260	1,559,279	1,169,606
EXPENSES				
Program Services:				
Direct services	437,613	-	437,613	408,841
Shelter services	293,095	-	293,095	247,226
Educational services	70,576	-	70,576	69,578
Domestic violence program	25,101	-	25,101	31,469
Total Program Services	826,385	-	826,385	757,114
Supporting Services:				
General and administration	214,905	-	214,905	222,808
Fundraising and development	103,857	-	103,857	120,440
Total Supporting Services	318,762	-	318,762	343,248
Total Expenses	1,145,147	-	1,145,147	1,100,362
Change in Net Assets	315,872	98,260	414,132	69,244
Net Assets, Beginning of Year	799,182	220,351	1,019,533	950,289
Net Assets, End of Year	$ 1,115,054	$ 318,611	$ 1,433,665	$ 1,019,533

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

BRIDGES: DOMESTIC AND SEXUAL VIOLENCE SUPPORT SERVICES

Statement of Functional Expenses

For the Year Ended June 30, 2019
(with comparative totals for the year ended June 30, 2018)

	2019								
	Program Services					Supporting Services			
	Direct Services	Shelter Services	Educational Services	Domestic Violence Program	Total Program	Management and General	Fundraising and Development	2019 Total	2018 Total
Personnel expense:									
Salaries and wages	$ 268,332	85,982	34,125	$ 17,120	$ 405,559	$ 113,316	52,102	$ 570,977	$ 517,449
Employee benefits	60,501	13,564	26,066	-	100,131	46,772	15,583	162,486	166,381
Payroll taxes	20,006	6,433	2,263	1,321	30,023	8,067	3,887	41,977	43,662
Advertising	-	200	-	-	200	-	-	200	600
Conferences, conventions, meetings	1,483	2,204	120	-	3,807	127	11	3,945	2,405
Contracted and professional services	21,067	16,015	260	260	37,602	11,707	8,366	57,675	39,469
Depreciation	14,524	19,590	1,987	1,987	38,088	4,608	1,589	44,285	50,331
Fundraising	-	-	-	-	-	-	39,709	39,709	74,588
Insurance	6,118	2,860	877	877	10,732	2,034	702	13,468	11,246
Interest expense	2,753	2,529	407	407	6,096	943	407	7,446	4,220
Membership dues	1,255	458	124	124	1,961	514	899	3,374	3,454
Miscellaneous	476	702	28	28	1,234	217	147	1,598	2,490
Occupancy	10,409	15,583	1,369	1,369	28,730	15,175	3,110	47,015	49,080
Office expense	2,100	1,163	296	296	3,855	8,448	8,033	20,336	13,481
Postage	1,591	626	209	209	2,635	484	572	3,691	2,676
Printing and publication	1,547	720	1,434	219	3,920	507	8,213	12,640	3,199
Shelter expense	7,044	12,007	-	-	19,051	-	-	19,051	21,238
Telephone	13,507	2,512	295	295	16,609	683	236	17,528	18,726
Transitional housing assistance	-	108,556	-	-	108,556	-	-	108,556	97,344
Travel	4,900	1,391	716	589	7,596	1,303	-	8,899	7,250
Total expenses by function	437,613	293,095	70,576	25,101	826,385	214,905	143,566	1,184,856	1,129,329
Less expenses included on the Statement of Activities:									
Direct expenses related to special events	-	-	-	-	-	-	(39,709)	(39,709)	(28,967)
Total reported on the Statement of Activities	$ 437,613	$ 293,095	$ 70,576	$ 25,101	$ 826,385	$ 214,905	$ 103,857	$ 1,145,147	$ 1,100,362

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

BRIDGES: DOMESTIC AND SEXUAL VIOLENCE SUPPORT SERVICES

Statement of Cash Flows

For the Year Ended June 30, 2019
(with comparative totals for the year ended June 30, 2018)

	2019	2018
Cash Flows from Operating Activities:		
Change in net assets	$ 414,132	$ 69,244
Adjustments to reconcile change in net assets to net cash from (used for) operating activities:		
Depreciation	44,285	50,331
Unrealized (gain) loss on investments	3,443	(9,829)
Loss on disposal of property and equipment	77,684	-
Debt forgiveness	(3,985)	-
Contributions restricted to endowment	(3,050)	(1,275)
Bad debt	-	12,988
(Increase) decrease in		
Grants and contributions receivable	(118,816)	(90,994)
Prepaid expenses	(4,518)	(56)
Increase (decrease) in		
Accounts payable and accrued expenses	50,577	4,660
Deferred revenue	4,000	-
Net Cash Provided By Operating Activities	463,752	35,069
Cash Flows from Investing Activities:		
Reinvested interest and dividends	(15,490)	(10,067)
Purchases of property and equipment	(339,287)	(4,415)
Change in security deposits	(128)	7,185
Net Cash Used By Investing Activities	(354,905)	(7,297)
Cash Flows from Financing Activities:		
Principal payments on notes payable	(25,690)	(25,477)
Principal payments on capital leases	(3,528)	(3,090)
Collections for endowment	500	1,275
Net Cash Used By Financing Activities	(28,718)	(27,292)
Net Change in Cash and Cash Equivalents	80,129	480
Cash and Cash Equivalents, Beginning of Year	190,173	189,693
Cash and Cash Equivalents, End of Year	$ 270,302	$ 190,173
Supplemental Disclosures:		
Interest paid	$ 7,446	$ 4,220
Noncash financing	$ 294,700	$ -

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

BRIDGES: DOMESTIC AND SEXUAL VIOLENCE SUPPORT SERVICES

Notes to Financial Statements
For the Year Ended June 30, 2019

1. Organization

Bridges: Domestic and Sexual Violence Support Services (the Organization) is a New Hampshire nonprofit, voluntary health and welfare agency, which provides crisis support, shelter services and public educational programs in the Greater Nashua area. Programs include:

- ***Direct Services*** – provided to victims/survivors of domestic and/or sexual violence. Direct services include crisis advocacy and referrals to community partners, therapists, legal services, housing, medical services, and others. Crisis advocacy is provided twenty-four hours by telephone, in-person at the Organization's offices, or at courts, police stations, hospitals, child advocacy centers, or other safe public locations. Court, police, and medical advocacy includes providing support with the restraining order process, the criminal process, divorce and custody processes, victim's compensation applications to help in obtaining legal assistance, and education about domestic and sexual violence and issues that victims/survivors face. Peer facilitated support groups for domestic violence, sexual assault and child support groups for domestic violence.
- ***Shelter Service*** – provides safe, emergency housing in a confidential location for up to five women and seven children. In addition to crisis advocacy services being provided, there are also support groups specific to shelter clients, goal planning, assistance with obtaining services for the women and their children in regards to medical, educational, and legal services, risk assessment and safety planning, and financial and transportation assistance when needed. The Organization also provides transitional housing to women and children who have been affected by domestic violence and are ineligible for other transitional housing programs in the area.
- ***Educational Services*** – provided to schools, community organizations, and civic organizations. School based programs include bullying, sexual harassment, teen dating violence, sexual assault, and healthy relationships. Community and civic education and outreach programs include the above, as well as, domestic violence and domestic violence in the workplace. All education and outreach programs are provided free of charge.

2. Significant Accounting Policies

Change in Accounting Principle

On August 18, 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment

return. ASU 2016-14 has been implemented in fiscal year 2019 and the presentation in these financial statements has been adjusted accordingly.

Comparative Financial Information

The accompanying financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the audited financial statements for the year ended June 30, 2018, from which the summarized information was derived.

Cash and Cash Equivalents

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

Grants and Contributions Receivable

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

Investments

The Organization carries investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the Statement of Financial Position. Unrealized gains and losses are included in the change in net assets in the accompanying Statement of Activities.

Property and Equipment

Property and equipment additions are recorded at cost, if purchased, and at fair value at the date of donation, if donated. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from 5 to 30 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation is removed, and any resulting gain or loss is included in the Statement of Activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed.

The carrying values of property and equipment are reviewed for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment in fiscal years 2019 or 2018.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity while permitting the Organization to expend the income generated by the assets in accordance with the provisions of additional donor-imposed stipulations or a Board approved spending policy. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Revenue and Revenue Recognition

Revenue is recognized when earned. Program service fees and payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed or expenditures are incurred, respectively.

Accounting for Contributions

Contributions are recognized when received. All contributions are reported as increases in net assets without donor restrictions unless use of the contributed assets is specifically restricted by the donor. Amounts received that are restricted by the donor to use in future periods or for specific purposes are reported as increases in net assets with donor restrictions. Unconditional promises with payments due in future years have an implied restriction to be used in the year the payment is due and, therefore, are reported as net assets with donor restrictions until payment is due unless the contribution is clearly intended to support activities of the current year. Conditional promises to give, such as matching grants, are not recognized until they become unconditional, that is, until all conditions on which they depend are substantially met.

Donated Services and In-Kind Contributions

The Organization periodically receives contributions in a form other than cash. Contributed property and equipment is recognized as an asset at its estimated fair value at the date of the gift, provided that the value of the asset and its estimated useful life meets the Organization's capitalization policy. Donated goods are recorded as contributions at the date of gift and as expenses when the donated items are placed into service or distributed. Generally Accepted Accounting Principles allow recognition of contributed services if (a) the services create or enhance nonfinancial assets or (b) the services would have been purchased if not provided by contribution, require specialized skills, and are provided by individuals possessing those skills.

Advertising Costs

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

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the Statement of Activities. The Statement of Functional Expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Income Taxes

The Organization has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Internal Revenue Code (IRC) Section 501(a) as an organization described in IRC Section 501(c)(3), qualifies for charitable contribution deductions, and has been determined not to be a private foundation. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Organization is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose. In fiscal years 2019 and 2018, the Organization was not subject to unrelated business income tax and did not file an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

Estimates

The preparation of financial statements in conformity with Generally Accepted Accounting Principles requires estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates, and those differences could be material.

Financial Instruments and Credit Risk

Deposit concentration risk is managed by placing cash with financial institutions believed to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, no losses have been experienced in any of these accounts. Credit risk associated with receivables is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from Board members, organizations, and individuals supportive of the Organization's mission. Investment performance is monitored by the Board. Although the fair values of investments are subject to fluctuation on a year-to-year basis, the Board believes that the investment policies and guidelines are prudent for the long-term welfare of the Organization.

Fair Value Measurements and Disclosures

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

Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities that are accessible at the measurement date.

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and market-corroborated inputs.

Level 3 – Unobservable inputs for the asset or liability. In these situations, inputs are developed using the best information available in the circumstances.

In some cases, the inputs used to measure the fair value of an asset or a liability might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to

the asset or liability. The categorization of an asset within the hierarchy is based upon the pricing transparency of the asset and does not necessarily correspond to the assessment of the quality, risk, or liquidity profile of the asset or liability.

When available, the Organization measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. However, Level 1 inputs are not available for certain assets and liabilities that the Organization is required to measure at fair value (for example, unconditional contributions receivable and in-kind contributions).

The primary uses of fair value measures in the Organization's financial statements are initial measurement of noncash gifts and unconditional promises to give, and recurring measurement of investments, line of credit, and notes payable. The carrying amounts of cash and cash equivalents, receivables, prepaid expenses, accounts payable, accrued payroll and related liabilities, and deferred revenue approximate fair value due to their short-term nature. The carrying amount of contributions receivable due in more than one year is based on the discounted net present value of the expected future cash receipts, and approximates fair value.

New Accounting Standards to be Adopted in the Future

Revenue from Contracts with Customers

In May 2014, the FASB issued ASU 2014-09, *Revenue from Contracts with Customers*. The ASU's core principle is that an organization will recognize revenue when it transfers promised goods or services to customers in an amount that reflects the consideration to which the organization expects to be entitled in exchange for those goods or services. This standard also includes expanded disclosure requirements that result in an entity providing users of financial statements with comprehensive information about the nature, amount, timing, and uncertainty of revenue and cash flows arising from the entity's contracts with customers. This standard will be effective for the Organization for the year ending June 30, 2020. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

Leases

In February 2016, the FASB issued ASU 2016-02, *Leases*. The ASU requires all leases with lease terms more than 12 months to be capitalized as a right of use asset and lease liability on the balance sheet at the date of lease commencement. Leases will be classified as either finance leases or operating leases. This distinction will be relevant for the pattern of expense recognition in the income statement. This ASU will be effective for the Organization for the year ending June 30, 2022. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

Contributions Received and Contributions Made

In June 2018, the FASB issued ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made.* The purpose of this amendment, due to diversity

in practice, is to clarify the definition of an exchange transaction as well as the criteria for evaluating whether contributions are unconditional or conditional. This standard will be effective for the Organization for the year ending June 30, 2020. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

3. Liquidity and Availability

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

Financial assets at year end:	2019	2018
Cash and cash equivalents	$ 270,302	$ 190,173
Grants and contributions receivable	411,177	292,361
Investments	260,353	249,533
Total financial assets	941,832	732,067
Less amounts not available to be used within one year:		
Perpetual endowment	172,905	169,855
Receivables in excess of one year	37,921	36,105
	210,826	205,960
Financial assets available to meet general expenditures over the next year	$ 731,006	$ 526,107

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. In addition to financial assets available to meet general expenditures over the next twelve months, the Organization anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources.

As part of its liquidity management plan, the Organization also has a $25,000 line of credit available to meet cash flow needs.

4. Grants and Contributions Receivable

Grants and contributions receivable consist of unconditional promises to give and are expected to be collected as follows at June 30:

	2019			2018		
	Receivable	Allowance and Discount	Net	Receivable	Allowance and Discount	Net
Within one year	$ 373,256	$ -	$ 373,256	$ 256,256	$ -	$ 256,256
One to five years	54,580	(16,659)	37,921	51,709	(15,604)	36,105
Total	$ 427,836	$ (16,659)	$ 411,177	$ 307,965	$ (15,604)	$ 292,361

5. Investments

Investments are comprised of the following at June 30:

	2019		
Investment Type	Cost	Fair Value	Unrealized
Mutual funds	$ 130,779	$ 242,062	$ 111,283
ETPs	16,760	18,291	1,531
Total	$ 147,539	$ 260,353	$ 112,814

	2018		
Investment Type	Cost	Fair Value	Unrealized
Mutual funds	$ 165,850	$ 195,398	$ 29,548
ETPs	42,909	54,135	11,226
Total	$ 208,759	$ 249,533	$ 40,774

As discussed in Note 2 to these financial statements, the Organization is required to report its fair value measurements in one of three levels, which are based on the ability to observe in the marketplace the inputs to the Organization's valuation techniques. Level 1, the most observable level of inputs, is for investments measured at quoted prices in active markets for identical investments. The Organization's investments are Level 1.

6. Endowment

Donor restricted net assets at June 30, 2019 and 2018, include an endowment fund established in 2012 to support the Organization's Milford location which provides support services including crisis intervention and advocacy, emergency shelter, and transitional housing to survivors of domestic violence, sexual assault, child abuse, sexual harassment, and stalking, as well as preventative educational services through its outreach program in the Souhegan Valley and

surrounding area. Contributions to the endowment fund are subject to donor restrictions that stipulate the original principal of the gift is to be held and invested by the Organization indefinitely and income for the fund is to be used for the Milford location.

The Organization has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of donor-restricted endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as perpetual endowment (1) the original value of the gifts donated to the endowment, (2) the original value of subsequent gifts to the endowment, and (3) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument. The remaining portion of the donor-restricted endowment is available to be appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by UPMIFA. In accordance with UPMIFA, 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.

The Organization has adopted investment policies for endowment assets that attempt to subject the fund to medium investment risk, with the objective of growth and income to support its Milford location. The Organization seeks to build endowment assets through additional contributions. The current policy does not allow the Organization's endowment fund to grow as a result of investment returns. The Organization generally allows the endowment fund's investment income to be reinvested until cash flow is needed to support the Milford location. This is consistent with the Organization's objectives to preserve and increase the principal value of the endowment fund through new gifts, while providing a dependable stream of income for the Milford location.

The composition of endowment assets for this fund and the changes in endowment net assets as of June 30, 2019 and 2018, are as follows:

Year ended June 30, 2019	With Donor Restrictions
Endowment net assets, beginning of year	$ 169,855
Investment return, net	7,906
Contributions	3,050
Net appreciation	(3,443)
Earnings used for Milford location	(4,463)
Endowment net assets, end of year	$ 172,905

Year ended June 30, 2018	With Donor Restrictions
Endowment net assets, beginning of year	$ 168,580
Investment return, net	11,250
Contributions	1,275
Net appreciation	9,829
Earnings used for Milford location	(21,079)
Endowment net assets, end of year	$ 169,855

7. Property, Equipment, and Depreciation

A summary of the major components of property and equipment is presented below:

	2019	2018
Land, buildings, and improvements	$ 1,247,777	$ 854,563
Shelter equipment	38,630	38,051
Office equipment	181,103	157,578
Subtotal	1,467,510	1,050,192
Less accumulated depreciation	(529,509)	(629,209)
Total	$ 938,001	$ 420,983

8. Line of Credit

At June 30, 2019, the Organization had a $25,000 line of credit available. Amounts borrowed on the credit line are payable on demand and carry an interest rate equal to the bank's index rate of Prime plus 0% (5.50% and 5.00% at June 30, 2019 and 2018, respectively). The credit line is secured by substantially all assets. There was no outstanding balance on the line of credit at June 20, 2019 or 2018.

The line of credit is categorized in the fair value hierarchy as Level 2.

9. Notes Payable

Notes payable as of June 30, 2019 and 2018 consisted of the following:

	2019	2018
Mortgage note, secured by real estate, payable in monthly installments of $523 including interest at 4.18%, with a balloon payment of the remaining balance, due August 2018	$ -	$ 26,516
Note payable, unsecured, payable in monthly installments of $152 including interest at 0%, due August 2022	5,789	7,618
Second mortgage note, secured by real estate, payable in monthly installments of $1,758 including interest at 4.75%, due February 2023	64,999	82,117
Mortgage note, secured by real estate, payable in monthly installments of $491 including interest at 5.44%, due September 2023	22,293	-
Mortgage note, secured by real estate, payable in monthly installments of $1,878 including interest at 5.09%, due May 2039	277,480	-
Total	370,561	116,251
Less amount due within one year	(33,101)	(44,346)
Notes payable, net of current	$ 337,460	71,905

Maturities of notes payable are as follows:

Fiscal Year	Amount
2020	$ 33,101
2021	34,735
2022	36,411
2023	23,080
2024	11,575
Thereafter	231,659
Total	$ 370,561

Notes payable are categorized in the fair value hierarchy as Level 2.

10. Capital Lease Payable

The Organization was obligated on a capital lease through September 2019. In July, 2018 the copier on the lease was damaged beyond repair, and the lease was terminated by the financing company with forgiveness of the remaining balance. A new copier and lease was obtained. The following capital lease obligations existed at June 30, 2019 and 2018:

	2019	2018
Capital lease, secured by equipment costing $14,700, payable in monthly installments of $294 including interest at 7.42%, due September 2019	-	3,985
Capital lease, secured by equipment costing $14,700, payable in monthly installments of $294 including interest at 7.42%, due July 2023	12,395	-
Total	12,395	3,985
Less amount due within one year	(2,699)	(3,328)
Long-term debt, net of current portion	$ 9,696	657

Minimum lease payments for the years ending June 30 are as follows:

Fiscal Year	Amount
2020	$ 3,528
2021	3,528
2022	3,528
2023	3,528
2024	294
Less imputed interest	(2,011)
Total	$ 12,395

The leased capitalized asset is included in office equipment at a cost of $14,700. Accumulated depreciation through June 30, 2019 and 2018, totaled $2,695 and $11,148, respectively.

11. Net Assets With Donor Restrictions

Net assets with donor restrictions were restricted for the following purposes at June 30:

	2019	2018
Subject to expenditure for specified purpose:		
Support group childcare	$ 996	$ 1,300
Computer and group supplies	430	-
Hospital advocates	-	1,945
Office building fund	105,354	5,354
Transitional housing furniture	-	3,292
Transitional housing beds	1,005	2,500
Subtotal	107,785	14,391
Subject to the passage of time	37,921	36,105
Perpetual endowment	172,905	169,855
Total	$ 318,611	$ 220,351

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by the passage of time.

12. Donated Services and In-Kind Contributions

The Organization receives contributions of services and property. These are reflected as support and expenses (except where capitalized) in the financial statements to the extent that the contributions create or enhance a financial asset or require a specialized skill. Certain donated services have not been recognized in the accompanying Statement of Activities because the criteria for recognition of such volunteer effort have not been satisfied. The Organization estimated the value of these donated services for June 30, 2019 and 2018 to be $143,866 and $109,763, of which $75,578 and $57,330, respectively, pertains to the crisis intervention help line.

13. Concentrations

A material part of the Organization's revenues is dependent upon government sources, the loss of which would have a materially adverse effect on the Organization. Two funding sources accounted for approximately 56% and 47% of the Organizations total funding for the years ended June 30, 2019 and 2018, respectively.

14. Functionalized Expenses

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The majority of expenses are direct costs charged to the applicable function. The primary expenses that are allocated are occupancy costs, including depreciation, which are allocated based on square footage and certain administrative salaries and related benefits that are allocated based on estimates of time and effort.

15. Operating Leases

The Organization leases facilities in Milford, New Hampshire in an agreement that expires on December 31, 2020. The Organization is responsible for all utilities, insurance and maintenance, except for the roof, exterior walls, and foundation. Rent expense was $12,000 for the years ended June 30, 2019 and 2018.

16. Reclassifications

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

17. Subsequent Events

Subsequent events have been evaluated through February 20, 2020, the date the financial statements were available to be issued.

1.

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 St. Concord, NH 03301	
1.3. Subrecipient Name NH Pro Bono Referral System		1.4. Subrecipient Address 2 Pillsbury Street, Suite 300, Concord, NH 03301	
1.5 Subrecipient Phone # 603-715-3221	1.6. Account Number 5017-072-500575	1.7. Completion Date 3/31/2022	1.8. Grant Limitation $ 40,000
1.9. Grant Officer for State Agency Kathleen B. Carr		1.10. State Agency Telephone Number 603-271-1234	
"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 Virginia Martin		1.12. Name & Title of Subrecipient Signor 1 Virginia Martin, Director	
Subrecipient Signature 2 *If Applicable*		Name & Title of Subrecipient Signor 2 *If Applicable*	
1.13. Acknowledgment: State of New Hampshire, County of Merrimack on 10/23/20, 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 Allison R Borowy (Seal)			
1.13.2. Name & Title of Notary Public or Justice of the Peace ALLISON R. BOROWY NOTARY PUBLIC State of New Hampshire My Commission Expires September 11, 2024			
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: Takhmina Rakhmatova Assistant Attorney General, On: / / 12/28/2020			
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").

Subrecipient Initial(s): VM

Date: 10/23/20

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

8.3. 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.

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

Subrecipient Initial(s): VM

Date: 10/23/20

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 intend 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): VM

Date: 10/23/20

2.

EXHIBIT A

-SCOPE OF SERVICES-

1. The NH Pro Bono Referral System as Subrecipient shall receive a grant from the New Hampshire Department of Justice (DOJ) for expenses incurred for services provided to victims of domestic and sexual violence, stalking and dating violence in compliance with the terms, conditions, specifications, and scope of work as outlined in the Subrecipient's application under Services, Training, Officers, Prosecutors for the Violence Against Women Act Formula Grant Program state solicitation.

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
   603-271-8091 or Travis.Teeboom@doj.nh.gov

Initial VM
Date 10/23/20

3.

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 the P-37.

   3a.The Subrecipient shall be awarded an amount not to exceed $40,000 of the total Grant Limitation upon Governor and Executive Council approval to 12/31/2021, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

   i. With sufficient reason, the Subrecipient may apply for an extension of the grant period for up to three months. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.
   ii. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Executive Council approval, nor after 12/31/2021, or 3/31/2022 if extension is granted.

Initial VM
Date 10/23/20

4.

EXHIBIT C

-SPECIAL PROVISIONS-

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

Initial
Date 10/23/20

Violence Against Women Act
SPECIAL CONDITIONS
Grant # 2020-WF-AX-0021

1. **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 assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance also is a material requirement of this award.

By accepting this award on behalf of the subrecipient, the authorized subrecipient official accepts all material requirements of the award, and specifically adopts, as if personally executed by the authorized recipient official, all assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance.

Failure to comply with any one or more of these award requirements, whether a condition set out in full below, a condition incorporated by reference below, or an assurance or certification related to conduct during the award period may result in the Office on Violence Against Women ("OVW") or the NH Dept. of Justice ("NHDOJ") taking appropriate action with respect to the subrecipient and the award. Among other things, OVW or NHDOJ may withhold award funds, disallow costs, or suspend or terminate the award. DOJ, including OVW and NHDOJ, 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 34 U.S.C. 10271-10273), 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.

2. **Applicability of Part 200 Uniform Requirements and DOJ Grants Financial Guide**

The subrecipient agrees to comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by the Department of Justice (DOJ) in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements"), and the current edition of the DOJ Grants Financial Guide as posted on the OVW website, including any updated

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version that may be posted during the period of performance. The recipient also agrees that all financial records pertinent to this award, including the general accounting ledger and all supporting documents, are subject to agency review throughout the life of the award, during the close-out process, and for three years after submission of the final Federal Financial Report (SF-425) or as long as the records are retained, whichever is longer, pursuant to 2 C.F.R. 200.333, 200.336.

3. **Requirement to report potentially duplicative funding**

If the subrecipient currently has other active awards of federal funds, or if the subrecipient receives any other award of federal funds during the period of performance for this award, the subrecipient promptly must determine whether funds from any of those other federal awards have been, are being, or are to be used (in whole or in part) for one or more of the identical cost items for which funds are provided under this award. If so, the subrecipient must promptly notify the NHDOJ Grants Management Unit in writing of the potential duplication, and, if so requested by the NHDOJ , must seek a budget modification or change-of-project-scope to eliminate any inappropriate duplication of funding.

4. **Requirements related to System for Award Management and unique entity identifiers**

The subrecipient must comply with applicable requirements regarding the System for Award Management (SAM), currently accessible at https://www.sam.gov. This includes applicable requirements regarding registration with SAM, as well as maintaining current information in SAM.

The subrecipient also must comply with applicable restrictions on subawards ("subgrants") to first-tier subrecipients (first-tier "subgrantees"), including restrictions on subawards to entities that do not acquire and provide the unique entity identifier required for SAM registration.

The details of the recipient's obligations related to SAM and to unique entity identifiers are posted on the OVW website at https://www.justice.gov/ovw/award-conditions (Award Condition: Requirements related to System for Award Management (SAM) and unique entity identifiers), and are incorporated by reference here.

5. **Employment eligibility verification for hiring under the award**

The subrecipient must ensure that, as part of the hiring process for any position within the United States that is or will be funded (in whole or in part) with award funds, the recipient (or any subrecipient at any tier) properly verifies the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. § 1324a(a)(1) and (2). The details of the recipient's obligations under this condition are posted on the OVW website at

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https://www.justice.gov/ovw/award-conditions (Award Condition: Employment eligibility verification for hiring under award), and are incorporated by reference here.

6. **Requirement to report actual or imminent breach of personally identifiable information (PII)**

The recipient (and any subrecipient at any tier) must have written procedures in place to respond in the event of an actual or imminent breach (as defined in OMB M-17-12) if it (or a subrecipient)-- 1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of personally identifiable information (PII) (as defined in 2 C.F.R. 200.79) within the scope of an OVW grant-funded program or activity, or 2) uses or operates a Federal information system (as defined in OMB Circular A-130). The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to an OVW Program Manager no later than 24 hours after an occurrence of an actual breach, or the detection of an imminent breach.

In the event of an actual, or imminent, breach of Personally Identifiable Information of a U.S Department of Justice funded program or activity by a subrecipient, the subrecipient must have a procedure in place that indicates that the Grants Management Unit will be notified of the breach by the end of the business day (4:00 p.m EST) that the breach was reported. An e-mail will be sent to Grants@doj.nh.gov, which e-mails every staff member in the Grants Management Unit, notifying the Unit of the breach. The GMU Administrator, or designee, will respond to the subrecipient's e-mail notifying receipt of the notification by the end of the business day that it was received. If the subrecipient does not receive a confirmation e-mail from the GMU the subrecipient shall call the NH Department of Justice main number, (603)271-3658, and request to speak to the GMU and report the breach.

Subrecipients must have written procedures that document the process of notifying the GMU in the event of a PII breach. Written procedures will be verified during onsite monitoring's conducted by the GMU.

7. **Unreasonable restrictions on competition under the award; association with federal government.**

No recipient (or subrecipient, at any tier) may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by DOJ. The details of the recipient's obligations under this condition are posted on the OVW website at https://www.justice.gov/ovw/award-conditions (Award Condition: Unreasonable restrictions on competition under the award; association with federal government), and are incorporated by reference here.

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8. **Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OVW 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 subrecipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award Condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OVW authority to terminate award)), and are incorporated by reference here.

9. **Determinations of suitability to interact with participating minors**

This condition applies to this award if it is indicated in the application for the award (as approved by DOJ) (or in the application for any subaward at any tier), the DOJ funding announcement (solicitation), or an associated federal statute that a purpose of some or all of the activities to be carried out under the award (whether by the recipient or a subrecipient at any tier) is to benefit a set of individuals under 18 years of age.

The recipient, and any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status. The details of this requirement are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

10. **Compliance with applicable rules regarding approval, planning, and reporting of conferences, meetings, trainings, and other events**

The recipient, and any subrecipient ("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.

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Information on the pertinent DOJ definition of conferences and the rules applicable to this award appears on the OVW website at https://www.justice.gov/ovw/conference-planning.

11. **OVW Training Guiding Principles**

The recipient understands and agrees that any training or training materials developed or delivered with funding provided under this award must adhere to the OVW Training Guiding Principles for Grantees and Subgrantees, available at https://www.justice.gov/ovw/resources-and-faqs-grantees#Discretionary.

12. **Effect of failure to address audit issues**

The subrecipient understands and agrees that the NHDOJ (and OJP or OVW, as appropriate) may withhold award funds, or may impose other related requirements, if (as determined by the NHDOJ) the subrecipient does not satisfactorily and promptly address outstanding issues from audits required by the Part 200 Uniform Requirements (or by the terms of this award), or other outstanding issues that arise in connection with audits, investigations, or reviews of DOJ awards.

13. **Potential imposition of additional requirements**

The subrecipient agrees to comply with any additional requirements that may be imposed by the NHDOJ (and OJP or OVW, as appropriate) during the period of performance for this award, if the subrecipient is designated as "high- risk" for purposes of the DOJ high-risk grantee list.

14. **Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 42**

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 42, specifically including any applicable requirements in Subpart E of 28 C.F.R. Part 42 that relate to an equal employment opportunity program.

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15. **Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 38**

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 38, specifically including any applicable requirements regarding written notice to program beneficiaries and prospective program beneficiaries.

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 recipient and subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations.

16. **Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 54**

The recipient, and any subrecipient ("subgrantee") 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."

17. **Restrictions on "lobbying" and policy development**

In general, as a matter of federal law, federal funds may not be used by the recipient, or any subrecipient ("subgrantee") at any tier, either directly or indirectly, in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government, in order to avoid violation of 18 U.S.C. § 1913. The recipient, or any subrecipient ("subgrantee") may, however, use federal funds to collaborate with and provide information to federal, state, local, tribal and territorial public officials and agencies to develop and implement policies and develop and promote state, local, or tribal legislation or model codes designed to reduce or eliminate domestic violence, dating violence, sexual assault, and stalking (as those terms are defined in 34 U.S.C. § 12291(a)) when such collaboration and provision of information is consistent with the activities otherwise authorized under this grant program.

Another federal law generally prohibits federal funds awarded by OVW from being used by the recipient, or any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them) with respect to the awarding of a federal grant or cooperative agreement, subgrant, contract, subcontract, or loan, or with respect to actions such as renewing, extending, or modifying any such award. See 31

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U.S.C. § 1352. Certain exceptions to this law apply, including an exception that applies to Indian tribes and tribal organizations.

Should any question arise as to whether a particular use of federal funds by a recipient (or subrecipient) would or might fall within the scope of these prohibitions, the subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

18. **Compliance with general appropriations-law restrictions on the use of federal funds for this fiscal year**

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions, for each fiscal year, are set out at https://www.justice.gov/ovw/award-conditions (Award Condition: General appropriations-law restrictions on use of federal award funds), 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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

19. **Reporting Potential Fraud, Waste, and Abuse, and Similar Misconduct**

The recipient and any subrecipients ("subgrantees") must promptly refer to the DOJ Office of the Inspector General (OIG) any credible evidence that a principal, employee, agent, subrecipient, contractor, subcontractor, or other person has, in connection with funds under this award -- (1) submitted a claim that violates 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.

Potential fraud, waste, abuse, or misconduct involving or relating to funds under this award should be reported to the OIG by-- (1) online submission accessible via the OIG webpage at https://oig.justice.gov/hotline/contact-grants.htm (select "Submit Report Online"); (2) mail directed to: U.S. Department of Justice, Office of the Inspector General, Investigations Division, ATTN: Grantee Reporting, 950 Pennsylvania Ave., NW, Washington, DC 20530; (3) by facsimile directed to the DOJ OIG Fraud Detection Office (Attn: Grantee Reporting) at (202) 616-9881 (fax).

Additional information is available from the DOJ OIG website at http://www.usdoj.gov/oig.

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20. Restrictions and certifications regarding non-disclosure agreements and related matters

No recipient or subrecipient ("subgrantee") under this award, or entity that receives a procurement contract or subcontract 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.

1. In accepting this award, the subrecipient--

a. 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

b. 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.

2. If the subrecipient does or is authorized under this award to make subawards ("subgrants"), procurement contracts, or both--

a. it represents that--

(1) it has determined that no other entity that the subrecipient'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

(2) it has made appropriate inquiry, or otherwise has an adequate factual basis, to support this representation; and

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b. 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.

21. **Compliance with 41 U.S.C. 4712 (including prohibitions on reprisal; notice to employees)**

The recipient (and any 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 NHDOJ or (OJP or OVW, as appropriate) for guidance.

22. **Encouragement of policies to ban text messaging while driving**

Pursuant to Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," 74 Fed. Reg. 51225 (October 1, 2009), DOJ encourages recipients and subrecipients ("subgrantees") to adopt and enforce policies banning employees from text messaging while driving any vehicle during the course of performing work funded by this award, and to establish workplace safety policies and conduct education, awareness, and other outreach to decrease crashes caused by distracted drivers.

23. **Requirement to disclose whether recipient is designated high risk by a federal grant-making agency outside of DOJ.**

If the recipient is designated high risk by a federal grant-making agency outside of DOJ, currently or at any time during the course of the period of performance under this award, the subrecipient must disclose that fact and certain related information to OVW by email to OVW.GFMD@usdoj.gov. For purposes of this disclosure, high risk includes any status under which a federal awarding agency

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provides additional oversight due to the recipient's past performance, or other programmatic or financial concerns with the recipient.

The recipient's disclosure must include the following: (1) the federal awarding agency that currently designates the recipient high risk; (2) the date the recipient was designated high risk; (3) the high-risk point of contact at that federal awarding agency (name, phone number, and email address); and (4) the reasons for the high-risk status, as set out by the federal awarding agency.

24. Availability of general terms and conditions on OVW website

The subrecipient agrees to follow the applicable set of general terms and conditions that are available at https://www.justice.gov/ovw/award-conditions. These do not supersede any specific conditions in this award document.

25. Compliance with statutory and regulatory requirements

The subrecipient agrees to comply with all relevant statutory and regulatory requirements, which may include, among other relevant authorities, the Violence Against Women Act of 1994, P.L. 103-322, the Violence Against Women Act of 2000, P.L. 106-386, the Violence Against Women and Department of Justice Reauthorization Act of 2005, P.L. 109-162, the Violence Against Women Reauthorization Act of 2013, P.L. 113-4, the Omnibus Crime Control and Safe Streets Act of 1968, 34 U.S.C. §§ 10101 et seq., and OVW's implementing regulations at 28 C.F.R. Part 90.

26. Compliance with solicitation requirements

The subrecipient agrees that it must be in compliance with requirements outlined in the solicitation under which the approved application was submitted, the applicable Solicitation Companion Guide, and any program-specific frequently asked questions (FAQs) on the OVW website (https://www.justice.gov/ovw/resources-and-faqs-grantees). The program solicitation, Companion Guide, and any program specific FAQs are hereby incorporated by reference into this award.

27. VAWA 2013 nondiscrimination condition

The subrecipient acknowledges that 34 U.S.C. § 12291(b)(13) prohibits subrecipients of OVW awards from excluding, denying benefits to, or discriminating against any person on the basis of actual or perceived race, color, religion, national origin, sex, gender identity, sexual orientation, or disability in any program or activity funded in whole or in part by OVW. Subrecipients may provide sex-segregated or sex-specific programming if doing so is necessary to the essential operations of the

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program, so long as the subrecipient provides comparable services to those who cannot be provided with the sex-segregated or sex-specific programming. The subrecipient agrees that it will comply with this provision. The subrecipient also agrees to ensure that any subrecipients ("subgrantees") at any tier will comply with this provision.

28. **Misuse of award funds**

The subrecipient understands and agrees that misuse of award funds may result in a range of penalties, including suspension of current and future funds, suspension or debarment from federal grants, recoupment of monies provided under an award, and civil and/or criminal penalties.

29. **Limitation on use of funds to approved activities**

The subrecipient agrees that grant funds will be used only for the purposes described in the subrecipient's application, unless the NHDOJ Grants Management Unit determines that any of these activities are out of scope or unallowable. The subrecipient must not undertake any work or activities that are not described in the subrecipient's application, award documents, or approved budget, and must not use staff, equipment, or other goods or services paid for with grant funds for such work or activities, without prior written approval by the NHDOJ.

30. **Non-supplantation**

The subrecipient agrees that grant funds will be used to supplement, not supplant, non-federal funds that would otherwise be available for the activities under this grant.

31. **Confidentiality and information sharing**

The subrecipient agrees to comply with the provisions of 34 U.S.C. § 12291(b)(2), nondisclosure of confidential or private information, which includes creating and maintaining documentation of compliance, such as policies and procedures for release of victim information. The subrecipient also agrees to comply with the regulations implementing this provision at 28 CFR 90.4(b) and "Frequently Asked Questions (FAQs) on the VAWA Confidentiality Provision (34 U.S.C. § 12291(b)(2))" on the OVW website at https://www.justice.gov/ovw/resources-and-faqs-grantees. The subrecipient also agrees to ensure that all subrecipients ("subgrantees") at any tier meet these requirements.

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32. **Activities that compromise victim safety and recovery or undermine offender accountability**

The subrecipient agrees that grant funds will not support activities that compromise victim safety and recovery or undermine offender accountability, such as: procedures or policies that exclude victims from receiving safe shelter, advocacy services, counseling, and other assistance based on their actual or perceived sex, age, immigration status, race, religion, sexual orientation, gender identity, mental health condition, physical health condition, criminal record, work in the sex industry, or the age and/or sex of their children; procedures or policies that compromise the confidentiality of information and privacy of persons receiving OVW-funded services; procedures or policies that impose requirements on victims in order to receive services (e.g., seek an order of protection, receive counseling, participate in couples' counseling or mediation, report to law enforcement, seek civil or criminal remedies, etc.); procedures or policies that fail to ensure service providers conduct safety planning with victims; project design and budgets that fail to account for the access needs of participants with disabilities and participants who have limited English proficiency or are Deaf or hard of hearing; or any other activities outlined in the solicitation or companion guide under which the application was submitted.

33. **Policy for response to workplace-related incidents of sexual misconduct, domestic violence, and dating violence**

The recipient, and any subrecipient at any tier, must have a policy, or issue a policy within 270 days of the award date, to address workplace-related incidents of sexual misconduct, domestic violence, and dating violence involving an employee, volunteer, consultant, or contractor. The details of this requirement are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award Condition: Policy for response to workplace-related sexual misconduct, domestic violence, and dating violence), and are incorporated by reference here.

34. **Termination or suspension for cause**

The Director of OVW or the NHDOJ, upon a finding that there has been substantial failure by the subrecipient to comply with applicable laws, regulations, and/or the terms and conditions of the award or relevant solicitation, will terminate or suspend until satisfied that there is no longer such failure, all or part of the award, in accordance with the provisions of 28 C.F.R. Part 18, as applicable mutatis mutandis.

35. **Performance progress reports and final report submission**

The subrecipient agrees to provide OVW with specific information regarding subawards ("subgrants") made under this award. The subrecipient agrees to submit an annual report that includes: a) an

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assessment of whether stated goals and objectives were achieved; b) information on the effectiveness of activities carried out with grant funds, including the number of persons served and the number of persons seeking services who could not be served; c) information on each subaward made; and d) such other information as OVW may prescribe. Subrecipients are required to submit this report after the end of each calendar year but no later than March 15th each year. Recipients and subrecipients must use the designated forms and/or systems made available by OVW for performance reporting, which identify the information that recipients and subrecipients must collect and report as a condition of receiving funding under this award.

36. Subrecipient program income

Program income, as defined by 2 C.F.R. 200.80, means gross income earned by a non-federal entity that is directly generated by a supported activity or earned as a result of the federal award during the period of performance. Without prior approval, program income must be deducted from total allowable costs to determine the net allowable costs. In order to add program income to a subaward, subrecipients must seek approval from the NHDOJ prior to generating any program income. Any program income added to a subaward must be used to support activities that were approved in the budget and follow the conditions of the subaward agreement. Any program income approved by the NHDOJ Grants Management Unit must be reported by the subrecipient to the NHDOJ Grants Management Unit so that it is reported on the quarterly Federal Financial Report (SF-425) in accordance with the addition alternative. If the program income amount changes (increases or decreases) during the project period, the subrecipient must provide approval by the end of the project period. Failure to comply with these requirements may result in audit findings for both the recipient and the subrecipient.

37. Subrecipient product monitoring

The subrecipient agrees to be monitored to ensure that materials and products (written, visual, or sound) developed with OVW formula grant program funding fall within the scope of the grant program and do not compromise victim safety.

38. Publications disclaimer for STOP Formula subrecipients

The subrecipient agrees that all materials and publications (written, web-based, audio-visual, or any other format) resulting from subaward activities shall contain the following statement: "This project was supported by Subgrant No._____awarded by the state administering office for the Office on Violence Against Women, U.S. Department of Justice's STOP Formula Grant Program. The opinions, findings, conclusions, and recommendations expressed in this publication/program/exhibition are

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those of the author(s) and do not necessarily reflect the views of the state or the U.S. Department of Justice."

39. **Copyrighted works**

Pursuant to 2 C.F.R. 200.315(b), the recipient may copyright any work that is subject to copyright and was developed, or for which ownership was acquired, under this award. OVW reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use the work, in whole or in part (including in the creation of derivative works), for federal purposes, and to authorize others to do so.

OVW also reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use, in whole or in part (including in the creation of derivative works), any work developed by a subrecipient ("subgrantee") of this award, for federal purposes, and to authorize others to do so.

In addition, the recipient (or subrecipient, contractor, or subcontractor of this award at any tier) must obtain advance written approval from the OVW program manager assigned to this award, and must comply with all conditions specified by the program manager in connection with that approval, before: 1) using award funds to purchase ownership of, or a license to use, a copyrighted work; or 2) incorporating any copyrighted work, or portion thereof, into a new work developed under this award.

It is the responsibility of the recipient (and of each subrecipient, contractor, or subcontractor as applicable) to ensure that this condition is included in any subaward, contract, or subcontract under this award.

40. **Consultant compensation rates**

The subrecipient acknowledges that consultants paid with award funds generally may not be paid at a rate in excess of $81.25 per hour, not to exceed $650 per day. To exceed this specified maximum rate, recipients must submit to OVW a detailed justification and have such justification approved by OVW, prior to obligation or expenditure of such funds.

Issuance of this award or approval of the award budget alone does not indicate approval of any consultant rate in excess of $81.25 per hour, not to exceed $650 per day. Although prior approval is not required for consultant rates below this specified maximum rate, subrecipients are required to maintain documentation to support all daily or hourly consultant rates.

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41. **Required SAM and FAPIIS reporting**

The subrecipient must comply with any and all applicable requirements regarding reporting of information on civil, criminal, and administrative proceedings connected with (or connected to the performance of) either this OVW award or any other grant, cooperative agreement, or procurement contract from the federal government. Under certain circumstances, recipients of OVW awards are required to report information about such proceedings, through the federal System for Award Management (known as "SAM"), to the designated federal integrity and performance system (currently, "FAPIIS").

The details of recipient obligations regarding the required reporting (and updating) of information on certain civil, criminal, and administrative proceedings to FAPIIS within SAM are posted on the OVW web site at: https://www.justice.gov/ovw/award-conditions (Award Condition: Recipient Integrity and Performance Matters, including Recipient Reporting to FAPIIS), and are incorporated by reference here.

42. **Ongoing compliance with statutory certifications**

The subrecipient agrees that compliance with the statutory certification requirements is an ongoing responsibility during the award period and that, at a minimum, a hold may be placed on the subrecipient's funds for noncompliance with any of the requirements of 34 U.S.C. § 10449 (regarding rape exam payments), 34 U.S.C. § 10449(e) (regarding judicial notification), 34 U.S.C. § 10450 (regarding certain fees and costs), and 34 U.S.C. § 10451 (regarding polygraphing of sexual assault victims). Non-compliance with any of the foregoing may also result in termination or suspension of the grant or other remedial measures, in accordance with applicable laws and regulations.

43. **Requirements for subrecipients providing legal assistance**

The subrecipient agrees that the legal assistance eligibility requirements, as set forth below, are a continuing obligation on the part of the subrecipient. The legal assistance eligibility requirements are: (1) any person providing legal assistance through a program funded under this grant program (A) has demonstrated expertise in providing legal assistance to victims of domestic violence, dating violence, sexual assault, or stalking in the targeted population; or (B) (i) is partnered with an entity or person that has demonstrated expertise described in subparagraph (A); and (ii) has completed or will complete training in connection with domestic violence, dating violence, stalking, or sexual assault and related legal issues, including training on evidence-based risk factors for domestic and dating violence homicide;

(2) any training program conducted in satisfaction of the requirement of paragraph (1) has been or will be developed with input from and in collaboration with a state, local, territorial, or tribal domestic

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violence, dating violence, sexual assault, or stalking victim service provider or coalition, as well as appropriate state, local, territorial, and tribal law enforcement officials; (3) any person or organization providing legal assistance through this grant program has informed and will continue to inform state, local, territorial, or tribal domestic violence, dating violence, stalking, or sexual assault programs and coalitions, as well as appropriate state and local law enforcement officials of their work; and (4) the recipient's organizational policies do not require mediation or counseling involving offenders and victims physically together, in cases where sexual assault, dating violence, domestic violence, or child sexual abuse is an issue. The recipient also agrees to ensure that any subrecipient ("subgrantee") at any tier will comply with this condition.

I have read and understand all 43 special provisions contained in this document:

Name and Title of Authorized Representative

Virginia Martin 10/23/20

Signature Date

NH Pro Bono Referral System 2 Pillsbury St, Suite 300, Concord, NH 03301

Name and Address of Agency

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Date 10/23/20

5.

EXHIBIT D

EEOP Reporting

I, Virginia Martin [*responsible official*], certify that NH Pro Bono Referral System [*recipient*] has completed the EEO reporting tool certification

form at: **https://ojp.gov/about/ocr/faq_eeop.htm** on 10/6/20 [Date]

And that Virginia Martin [*responsible official*] has completed the EEOP training at https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm on: 11/13/19 [*date*]

I further certify that:
NH Pro Bono Referral System [*recipient*] will comply with applicable federal civil rights laws that prohibit discrimination in employment and in the delivery of services.

Signature: Virginia Mart Date: 10/23/20

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Date 10/23/20

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: NH Pro Bono Referral System	
Address: 2 Pillsbry St., Suite 300, Concord, NH 03301	
Is agency a; ☐ Direct or ☒ Sub recipient of OJP, OVW or COPS funding?	Law Enforcement Agency? ☐ Yes ☐ No
DUNS Number: 150961865	Vendor Number (only if direct recipient)
Name and Title of Contact Person: Virginia Martin	
Telephone Number: 603-715-3221	E-Mail Address: gmartin@nhbar.org

Section A—Declaration Claiming Complete Exemption from the EEOP Requirement

Please check all the following boxes that apply:

☐ Less than fifty employees ☐ Indian Tribe ☐ Medical Institution
☒ Nonprofit Organization ☐ Educational Institution ☐ Receiving a single award(s) less than $25,000

I, Virginia Martin [*responsible official*], certify that NH Pro Bono Referral System [*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 NH Pro Bono Referral System [*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.

Virginia Martin, Director — Virginia Martin — 10/6/20

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, _____ [*responsible official*], certify that _____ [*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:

_____

[*organization*],

_____

[*address*].

Print or Type Name and Title — *Signature* — *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*

6.

EXHIBIT E

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 NH Pro Bono Referral System (Applicant) certifies that any funds awarded through grant number 2020VAW20 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 NH Pro Bono Referral System (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: Virginia Martin, Director

Signature: Virginia Martin Date: 10/23/20

Initial VM
Date 10/23/20

7.

EXHIBIT F

NEW HAMPSHIRE DEPARTMENT OF JUSTICE

CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS

Applicants should refer to the regulations cited below to determine the certification to which they are required to attest. Applicants should also review the instructions for certification included in the regulations before completing this form. The certifications shall be treated as a material representation of fact upon which reliance will be placed when the U.S. Department of Justice ("Department") determines to award the covered transaction, grant, or cooperative agreement.

1. LOBBYING

As required by 31 U.S.C. § 1352, as implemented by 28 C.F.R. Part 69, the Applicant certifies and assures (to the extent applicable) the following:
(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Applicant, 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, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Applicant's request for Federal funds is in excess of $100,000, and 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 Applicant shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities" in accordance with its (and any DOJ awarding agency's) instructions; and

(c) The Applicant shall require that the language of this certification be included in the award documents for all subgrants and procurement contracts (and their subcontracts) funded with Federal award funds and shall ensure that any certifications or lobbying disclosures required of recipients of such subgrants and procurement contracts (or their subcontractors) are made and filed in accordance with 31 U.S.C. § 1352.

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

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Date 10/23/20

EXHIBIT F

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Applicant certifies, with respect to

prospective participants in a primary tier "covered transaction," as defined at 2 C.F.R. § 2867.20(a), that neither it nor any of its principals—

(a) is presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) has within a three-year period preceding this application been convicted of a felony criminal violation under any Federal law, or been convicted or had a civil judgment rendered against it for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, tribal, or local) transaction or private agreement or transaction;

violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion or receiving stolen property, making false claims, or obstruction of justice, or commission of any offense indicating a lack of business integrity or business honesty that seriously and directly affects its (or its principals') present responsibility;

(c) is presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, tribal, or local) with commission of any of the offenses enumerated in paragraph (b) of this certification; and/or

(d) has within a three-year period preceding this application had one or more public transactions (Federal, State, tribal, or local) terminated for cause or default.

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Applicant or any of its principals was convicted, within a three-year period preceding this application, of a felony criminal violation under any Federal law, the Applicant also must disclose such felony criminal conviction in writing to the Department (for OJP Applicants, to OJP at Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov), unless such disclosure has already been made.

3. FEDERAL TAXES

A. If the Applicant is a corporation, it certifies either that (1) the corporation has no unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability, or (2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP Applicants, to OJP at

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Date 10/23/00

Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov).

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application.

4. DRUG-FREE WORKPLACE (GRANTEES OTHER THAN INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, as implemented at 28 C.F.R. Part 83, Subpart F, for grantees, as defined at 28 C.F.R. §§ 83.620 and 83.650:
A. The Applicant certifies and assures that it will, or will continue to, provide a drug-free workplace by—

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in its workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an on-going drug-free awareness program to inform employees about—

(1) The dangers of drug abuse in the workplace;

(2) The Applicant's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the award be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the award, the employee will—

(1) Abide by the terms of the statement; and

(2) Notify the employer in writing of the employee's conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

(e) Notifying the Department, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title of any such convicted employee to the Department, as follows:

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EXHIBIT F

For COPS award recipients - COPS Office, 145 N Street, NE, Washington, DC, 20530;
For OJP and OVW award recipients - U.S. Department of Justice, Office of Justice Programs, ATTN: Control Desk, 810 7th Street, N.W., Washington, D.C. 20531.
Notice shall include the identification number(s) of each affected award;
(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency; and

(g)Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

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

Virginia Martin Director
Name and Title of Head of Agency

Virginia Martin 10/23/20
Signature Date

NH Pro Bono Referral System, 2 Pillsbury St., Suite 300
Concord, NH 03301
Name and Address of Agency

Initial VM
Date 10/23/20

8.

EXHIBIT G

U.S. Department of Justice
Office on Violence Against Women

Acknowledgement of Notice of Statutory Requirement to Comply with the Confidentiality and Privacy Provisions of the Violence Against Women Act, as Amended

Under section 40002(b)(2) of the Violence Against Women Act, as amended (42 U.S.C. 13925(b)(2)), grantees and subgrantees with funding from the Office on Violence Against Women (OVW) are required to meet the following terms with regard to nondisclosure of confidential or private information and to document their compliance. By signature on this form, applicants for grants from OVW are acknowledging that that they have notice that, if awarded funds, they will be required to comply with this provision, and will mandate that subgrantees, if any, comply with this provision, and will create and maintain documentation of compliance, such as policies and procedures for release of victim information, and will mandate that subgrantees, if any, will do so as well.

(A) **In general**
In order to ensure the safety of adult, youth, and child victims of domestic violence, dating violence, sexual assault, or stalking, and their families, grantees and subgrantees under this subchapter shall protect the confidentiality and privacy of persons receiving services.

(B) **Nondisclosure**
Subject to subparagraphs (C) and (D), grantees and subgrantees shall not—
(i) disclose, reveal, or release any personally identifying information or individual information collected in connection with services requested, utilized, or denied through grantees' and subgrantees' programs, regardless of whether the information has been encoded, encrypted, hashed, or otherwise protected; or
(ii) disclose, reveal, or release individual client information without the informed, written, reasonably time-limited consent of the person (or in the case of an unemancipated minor, the minor and the parent or guardian or in the case of legal incapacity, a court-appointed guardian) about whom information is sought, whether for this program or any other Federal, State, tribal, or territorial grant program, except that consent for release may not be given by the abuser of the minor, incapacitated person, or the abuser of the other parent of the minor.

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EXHIBIT G

If a minor or a person with a legally appointed guardian is permitted by law to receive services without the parent's or guardian's consent, the minor or person with a guardian may release information without additional consent.

(C) **Release**
If release of information described in subparagraph (B) is compelled by statutory or court mandate—
(i) grantees and subgrantees shall make reasonable attempts to provide notice to victims affected by the disclosure of information; and
(ii) grantees and subgrantees shall take steps necessary to protect the privacy and safety of the persons affected by the release of the information.

(D) **Information sharing**
(i) Grantees and subgrantees may share—
(I) nonpersonally identifying data in the aggregate regarding services to their clients and nonpersonally identifying demographic information in order to comply with Federal, State, tribal, or territorial reporting, evaluation, or data collection requirements;
(II) court-generated information and law enforcement-generated information contained in secure, governmental registries for protection order enforcement purposes; and
(III) law enforcement-generated and prosecution-generated information necessary for law enforcement and prosecution purposes.
(ii) In no circumstances may—
(I) an adult, youth, or child victim of domestic violence, dating violence, sexual assault, or stalking be required to provide a consent to release his or her personally identifying information as a condition of eligibility for the services provided by the grantee or subgrantee;
(II) any personally identifying information be shared in order to comply with Federal, tribal, or State reporting, evaluation, or data collection requirements, whether for this program or any other Federal, tribal, or State grant program.

(E) **Statutorily mandated reports of abuse or neglect**
Nothing in this section prohibits a grantee or subgrantee from reporting suspected abuse or neglect, as those terms are defined and specifically mandated by the State or tribe involved.

(F) **Oversight**
Nothing in this paragraph shall prevent the Attorney General from disclosing grant activities authorized in this Act to the chairman and ranking members of the Committee on the Judiciary of the House of Representatives and the Committee on the Judiciary of the Senate exercising Congressional oversight authority. All disclosures shall protect confidentiality and omit personally identifying information, including location information about individuals.

(G) **Confidentiality assessment and assurances**
Grantees and subgrantees must document their compliance with the confidentiality and privacy provisions required under this section.

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EXHIBIT G

As the duly authorized representative of the applicant, I hereby acknowledge that the applicant has received notice of that if awarded funding they will comply with the above statutory requirements. This acknowledgement shall be treated as a material representation of fact upon which the Department of Justice will rely if it determines to award the covered transaction, grant, or cooperative agreement.

Virginia Martin — Director
Typed Name of Authorized Representative — Title

Telephone Number 603-715-3221

Virginia Martin — 10/23/20
Signature of Authorized Representative — Date Signed

NH Pro Bono Referral System
Agency Name

Public Reporting Burden Paperwork Reduction Act Notice. Under the Paperwork Reduction Act, a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. We try to create forms that are accurate, can be easily understood, and which impose the least possible burden on you to provide us with information. The estimated average time to complete and file this form is 60 minutes per form. If you have comments regarding the accuracy of this estimate, or suggestions for making this form simpler, you can write to the Office on Violence Against Women, U.S. Department of Justice, 145 N Street, NE, 10th Floor, Washington, DC 20530.

Initial VM
Date 10/23/20

NH Pro Bono Referral System DRAFT Policy Regarding Reporting Breaches of Personally Identifiable Information (PII) Regarding VAWA and VOCA Cases

September 2020

This policy relates to the actual or imminent breach of Personally Identifiable Information (PII) maintained by the Pro Bono Referral System related to VAWA and VOCA cases:

> Any occurrence/imminent appearance of a breach involving Personally Identifiable Information shall be reported immediately to the Director of the Pro Bono Referral System or, in her absence, the Coordinator of the Domestic Violence Emergency Project. The Director or Coordinator shall then notify the New Hampshire Attorney General's Grants Management Unit of the reported breach by 4:00 p.m. the date the report is received. The Pro Bono Referral System will notify the Grants Management Unit, including OJP or OVW Program Manager by email of the breach or anticipated imminent breach and will also call the Grants Management Unit and request to speak with a GMU staff person, specifically OJP or OVW Program Manager to report the breach.

Questions regarding this policy should be referred to the NH Pro Bono Referral System Director.

Virginia Martin

Virginia Martin, Director

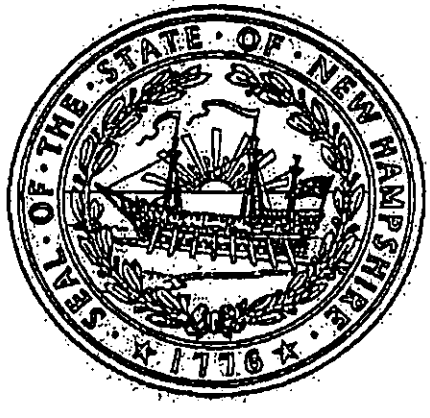
9.

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 NEW HAMPSHIRE PRO BONO REFERRAL SYSTEM is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on November 08, 2019. 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: 830910
Certificate Number : 0004616387



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 8th day of November A.D. 2019.

William M. Gardner
Secretary of State

10.

CERTIFICATE OF AUTHORITY

I, Brian Shaughnessy, Chair of the NH Pro Bono Referral System Governing Policy Board, do hereby certify that:

(1) The NH Pro Bono Referral System Governing Policy Board voted to accept VAWA STOP funds and enter into a grant agreement with the New Hampshire Department of Justice on October 22, 2020 for grant year 1/1/2021 through 12/31/2021;

(2) The NH Pro Bono Referral System Governing Policy Board further authorizes Pro Bono Director Virginia Marin to sign and execute any documents which may be necessary for this contract;

(3) This authorization has not been revoked, annulled or amended in any matter whatsoever, and remains in full force and effect as of October 22-November 20, 2020.

Brian C Shaughnessy, Chair of Board
Name and Position
Brian C Shaughnessy

STATE OF NEW HAMPSHIRE
COUNTY OF HILLSBOROUGH

On this 23 day of October, 2020, personally appeared the above-named Brian Shaughnessy, known to me, or satisfactorily proven to be Chair of the NH Pro Bono Referral System Governing Policy Board and the person whose name is subscribed to the within instrument and acknowledged that he executed the same for the purposes therein.

Notary Public
My Commission Expires: 7-27-2023

GLENN C. RAICHE
MY COMMISSION EXPIRES JULY 27, 2023
NOTARY PUBLIC
NEW HAMPSHIRE

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 06/26/2020

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

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

PRODUCER	CONTACT NAME: Annette Kowalczyk	
CROSS INSURANCE - LACONIA 155 Court Street Laconia NH 03246	PHONE (A/C, No, Ext): (603) 524-2425	FAX (A/C, No): (603) 524-3666
	E-MAIL ADDRESS: akowalczyk@crossagency.com	

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Citizens Ins Co of America	31534
INSURER B : Hanover Ins Co.	22292
INSURER C : BCS Insurance Company	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED
NEW HAMPSHIRE BAR ASSOCIATION
NEW HAMPSHIRE PRO BONO REFERAL SERVICE
2 PILLSBURY STREET; SUITE 300
CONCORD NH 03301

COVERAGES CERTIFICATE NUMBER: CL2062626423 REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			OBVA641813	06/01/2020	06/01/2021	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	$ 1,000,000 $ 1,000,000 $ 10,000 $ 1,000,000 $ 2,000,000 $ 2,000,000
	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [ ] HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ $ $ $
A	[X] UMBRELLA LIAB [X] OCCUR EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [ ] RETENTION $			OBVA641813	06/01/2020	06/01/2021	EACH OCCURRENCE AGGREGATE	$ 4,000,000 $ 4,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N [N] If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		WHVA64179305	06/01/2020	06/01/2021	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ 500,000 $ 500,000 $ 500,000
C	Cyber Liability & Data Breach			RPS-P-0821230M	06/01/2020	06/01/2021	Per Claim Sublimit Policy Aggregate	$1,000,000 $1,000,000

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

CERTIFICATE HOLDER

Department of Justice
33 Capitol Street
Concord NH 03301

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

Annette Kowalczyk

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13.

Internal Revenue Service
IV.f tax-exempt status lette

District
Director

Department of the Treasury

35 Tillary St., Brooklyn, N.Y. 11201

Date: JUN 2 0 1999

New Hampshire Pro Bono Referral System
18 Centre Street
Concord, NH 03301
Attn: Elizabeth Durkin

Person to Contact:
C. Jones
Contact Telephone Number:
(718)780-6681

RE: 02-0336884

Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of New Hampshire Pro Bono Referral System

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code of 1954 or under a prior or subsequent Revenue Act remains in effect until exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,

Eileen Jannazzo
District Disclosure Officer

Name of Organization: New Hampshire Pro Bono Referral System

Date of Exemption Letter: June, 1978

Exemption granted pursuant to 1954 Code section 501(c)(3) or its predecessor Code section.

Foundation Classification (if applicable): Not a private foundation as you are an organization described in sections 509(a)(1)&170(b)(1)(A)(vi) of the Internal Revenue Code.

14.

Name	Salary
Pamela Dodge	$54,979
Angelika Wilkerson	$50,489

DOVE PROJECT • NEW HAMPSHIRE BAR ASSOCIATION • 2 PILLSBURY STREET, SUITE 300 • CONCORD, NH 03301-3502
PHONE (603) 715-3230 • FAX (603) 715-3295 • E-MAIL PDODGE@NHBAR.ORG

PAMELA G DODGE

PROFESSIONAL EXPERIENCE

1998 to present Pro Bono Program DOVE Project — Concord, NH

DOVE Project Coordinator

- Attorney recruitment, and coordination
- Development of CLE attorney training programs facilitated by experienced lawyers and allied professionals
- Project coordination & collaboration with crisis centers
- Development of crisis center training programs for crisis center advocates on access to civil legal services and their advocacy role in assisting clients
- Referral process and case management
- Coordination with other service providers
- Assist in providing attorney support, including arranging interpreters and court reporters
- Respond to membership/public/court requests
- Communications and Public Relations

EDUCATION

1997 Franklin Pierce College — Concord, NH

1-Year Certificate Program

- Paralegal Student of the Year

1975 – 1977 University of New Hampshire — Concord, NH

Associate of Arts Retail Merchandising

PROFESSIONAL DEVELOPMENT

June 2018

SPARC – Left Hand, Meet Right Hand; Coordinating the Response in Staling Cases

Annual Training NH Attorney General's Task Force on Child Abuse and Neglect and NH Governor's Commission on Domestic & Sexual Violence

- Partnering for a Future Without Violence

July 2016

- Futures without Violence, Ninth National Institute on Fatherhood and Domestic Violence Boston MA

March 2014

- National Supervised Visitation Network Clearwater, FL

ADDITIONAL PROFESSIONAL ACTIVITIES

June 2018/ November 2018

- Participate in exchange programming with international visitors hosted by the World Affairs Council and sponsored with the International Visitor Leadership Program

March 2018 - May 2018

- Access and Visitation Legal Services Focus Group – Facilitated by CPR Center for Policy Research

January 2015 - present

- Member of Greater Manchester Council Against Domestic & Sexual Violence

March 2010

- ABA Steering committee on best practices in delivery of services to pro se litigants seeking civil protection orders

March 2010 - present

- Development of DOVE Project training program with the Daniel Webster Scholar Program Director for participating students at UNH School of Law

February 2010 - 2012

- Service delivery and evaluation workgroup for the development of a Strafford County Family Justice Center

2009 - present

- Development of North Country Outreach Project to deliver "unbundled" legal services to pro se victims of domestic violence in restraining order cases in concert with Response, Starting Point, support Center at Burch House and Voices Against Violence Crisis Centers

2008 - 2010

- NH Legal services statewide planning committee

2003 - present

- Member of Domestic Violence Advisory Council

AWARDS AND RECOGNITION

2001

- Cited by the ABA as an effective national model for volunteer attorney involvement

2006

- Rape & Domestic Violence Crisis Center Purple Heart Award in recognition of efforts to eradicate sexual, domestic and stalking violence

2010

- Recipient of Pierce Law Class of 2010 class gift

2012

- Inducted in the NH Coalition Against Domestic & Sexual Violence Hall of Fame

Angelika Wilkerson

[redacted] | awilkerson@nhbar.org

BAR ADMISSION

Admitted November 2017.

EDUCATION

University of New Hampshire School of Law, Concord, NH
Juris Doctor, May 2017
Faculty Liaison, Student Bar Association, Fall 2015-Spring 2017

Franklin Pierce University, Rindge, NH
Bachelor of Arts, Social Work and Counseling and Criminal Justice, May 2013
Student Affairs Leadership Award; Psi Chi National Honorary Society; Alpha Chi National Honorary Society, American Red Cross Blood Drive organizer.

EXPERIENCE

New Hampshire Bar Association, Concord, NH
Domestic Violence Emergency (DOVE) Project Assistant Coordinator, February 2018 - Present
- Support legal and advocacy professionals to maintain a panel of volunteer attorneys to represent indigent victims of domestic violence and stalking.
- Assist victims of domestic violence and stalking in accessing available legal resources.
- Provide training to attorneys and advocacy professionals on the topics of domestic violence and stalking.

Concord City Prosecutor's Office, Concord, NH
Legal Resident, Spring 2017
- Represented the State in District Court criminal proceedings.
- Filed numerous types of motions with the court.

8th Circuit Court, Keene, NH
Legal Resident, Fall 2016
- Observed Family Court hearings and assisted the Judge with drafting orders.
- Completed legal research for the District, Family, and Probate Court Judges.

New Hampshire Department of Health and Human Services, Concord, NH
Legal Intern, Summer 2016
- Assisted the Office of Legal Services with research, pleading-drafting, and hearing preparation.
- Represented New Hampshire Hospital in Probate Court under Rule 36 supervision.

University of New Hampshire Criminal Defense Clinic, Concord, NH
Student Attorney, Spring 2016
- Represented indigent defendants in misdemeanor criminal cases, under Rule 36 supervision.
- Conducted client interviews, drafted motions, and prepared cases for trial.

AmeriCorps Victim Advocate, Keene, NH
Victim/Witness Coordinator, Nov. 2014-Aug. 2015

- Handled misdemeanor cases of domestic violence for the Office of the Cheshire County Attorney.
- Served as a liaison between victims and prosecutors to assure that victims were being treated fairly and in accordance with the New Hampshire law.

The Office of the Cheshire County Attorney, Keene, NH
Intern, Summer 2014

- Assisted the County Attorney and Assistant County Attorneys with research, briefing, and trial preparation.

COMMUNITY INVOLVEMENT

Franklin Pierce Emergency Medical Services, Rindge, NH,
Supervisor of Operations, Spring 2010-Spring 2013
Trained new members, responded as the commanding officer upon the absence of the Chief and acted as the superior officer to Senior EMS members an

Job Description

Job Title: Domestic Violence Projects Coordinator
Reports To: Associate Executive Director for Legal Services
Department: Legal Services Department
FLSA Status: Full-time, Exempt

Summary: Manages the day-to-day operations of the DOVE Project and related Pro Bono domestic violence projects and initiatives. Represents DOVE and the Pro Bono Program within the domestic violence and legal services networks..

Essential Duties and Responsibilities include the following.

1. Attorney recruitment/panel maintenance
2. Attorney coordination and support
3. Develop and coordinate attorney DV training
4. Develop and coordinate law student DV training
5. Assist with project development and implementation
6. Project coordination with other providers (i.e. courts, law enforcement and social service providers)
7. Crisis center – collaboration and technical assistance to advocates for DV Project coordination.
8. Crisis Center; Develop and coordinate Advocate training to enhance partnerships with volunteer lawyers.
9. Project coordination and collaboration with other legal services programs
10. Attend council meetings with SV agency stakeholders, attend DV related conferences for enhanced DV-related education
11. Client intake and case development/follow-up
12. Case review
13. Case management
14. Attorney referrals and support
15. Process referrals
16. Assist with grant applications, reporting and compliance
17. Trace DOVE and other DV project statistics
18. Recruit and supervise DV project interns
19. Develop DV public outreach brochures and materials
20. Pro Bono Program Case referral and support as needed
21. Assist with coordinating and staffing of referral marathons
22. Field complaints and elevate to Director when needed
23. Provide support to the Director
24. Assist with volunteer attorney acknowledgments/recognition
25. Assist with fundraising activities
26. Attend NHBA meetings when appropriate

Other duties may be assigned and include:

1. Coverage of reception desk phones when needed
2. Assist with NHBA related tasks when needed
3. Copying, scanning, faxing, sue of postage meter

Operates standard office equipment efficiently to include:

- multi-line telephone
- scanner
- computer with printer
- photocopy machine
- facsimile machine
- calculator

Qualifications:
To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Language Ability:
Ability to read, analyze, and interpret general business periodicals, professional journals, technical procedures, or governmental regulations. Ability to write reports, business correspondence, and procedure manuals. Ability to effectively present information and respond to questions from groups of managers, clients, customers, and the general public.

Math Ability:
Ability to work with mathematical concepts such as probability and statistical inference, and fundamentals of plane and solid geometry and trigonometry. Ability to apply concepts such as fractions, percentages, ratios, and proportions to practical situations.

Reasoning Ability:
Ability to define problems, collect data, establish facts, and draw valid conclusions. Ability to interpret an extensive variety of technical instructions in mathematical or diagram form and deal with several abstract and concrete variables.

Computer Skills:
To perform this job successfully, an individual should have knowledge of Outlook, Excel, database software; association management software; and Microsoft Office.

Education/Experience:
BS/BA Degree preferred, Paralegal Degree/Certificate or equivalent experience. 4-6 years experience. Domestic violence awareness and prevention education. Knowledge of NH Domestic Violence statutes and case law.

Equipment:
Valid driver's license and access to an automobile

Knowledge, Skills and Other Abilities:

- High level of multi-tasking ability
- Ability to prioritize
- Flexibility in time, attitude, outlook and with dealing with volunteers
- Customer and member service motivation
- High level of good judgment
- High level of diplomacy and sensitivity when dealing with aggressive members and public
- Ability to cope under stressful conditions
- Ability to boil down information to communicate essentials quickly and effectively
- Microsoft Office package use ability

- Appreciation for value of lawyers and legal system
- Commitment to quality

Physical Demands:
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to sit; use hands; reach with hands and arms and talk or hear. The employee is occasionally required to stand and lift or move up to 15 pounds.

Work Environment:
The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually moderate.

Job Description

Job Title: Assistant DOVE Project Coordinator
Reports To: Domestic Violence Porjects Coordinator under supervision of Associate Executive Director for Legal Services
Department: Legal Services Department
FLSA Status: Full-time, non-Exempt

Summary: Assist in management of the day-to-day operations of the DOVE Project and to expand resources to victims of crime with a focus on responding to victims of stalking, regardless of the relationship to the perpetrator. The position to provide support to stalking panel members and to provide guidance to our program partners, crisis center advocates. Represents DOVE and the Pro Bono Program within the domestic violence and legal services networks.

Essential Duties and Responsibilities include the following.

1. Attorney recruitment/panel maintenance
2. Attorney coordination and support
3. Develop and coordinate attorney stalking training
4. Assist to develop and coordinate law student DV training
5. Assist with project development and implementation
6. Project coordination with other providers (i.e. courts, law enforcement and social service providers)
7. Crisis center – collaboration and technical assistance to advocates for DV and stalking Project coordination.
8. Crisis Center; Assist Projects coordinator to develop and coordinate Advocate training to enhance partnerships with volunteer lawyers.
9. Project coordination and collaboration with other legal services programs
10. Attend council meetings with DV agency stakeholders, attend DV and stalking related conferences for enhanced DV and stalking-related education
11. Client intake and case development/follow-up
12. Case review
13. Case management
14. Attorney referrals and support
15. Process referrals
16. Assist with grant applications, reporting and compliance
17. Trace DOVE and other DV and stalking project statistics
18. Develop DV and stalking public outreach brochures and materials
19. Pro Bono Program Case referral and support as needed
20. Assist with coordinating and staffing of referral marathons
21. Field complaints and elevate to Director when needed
22. Provide support to the Director
23. Assist with volunteer attorney acknowledgments/recognition
24. Assist with fundraising activities
25. Attend NHBA meetings when appropriate

Other duties may be assigned and include:

1. Coverage of reception desk phones when needed
2. Assist with NHBA related tasks when needed

3. Copying, scanning, faxing, sue of postage meter

Operates standard office equipment efficiently to include:

- multi-line telephone
- scanner
- computer with printer
- photocopy machine
- facsimile machine
- calculator

Qualifications:
To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Language Ability:
Ability to read, analyze, and interpret general business periodicals, professional journals, technical procedures, or governmental regulations. Ability to write reports, business correspondence, and procedure manuals. Ability to effectively present information and respond to questions from groups of managers, clients, customers, and the general public.

Math Ability:
Ability to work with mathematical concepts such as probability and statistical inference, and fundamentals of plane and solid geometry and trigonometry. Ability to apply concepts such as fractions, percentages, ratios, and proportions to practical situations.

Reasoning Ability:
Ability to define problems, collect data, establish facts, and draw valid conclusions. Ability to interpret an extensive variety of technical instructions in mathematical or diagram form and deal with several abstract and concrete variables.

Computer Skills:
To perform this job successfully, an individual should have knowledge of Outlook, Excel, database software; association management software; and Microsoft Office.

Education/Experience:
BS/BA Degree preferred, Paralegal Degree/Certificate or equivalent experience. 4-6 years experience. Domestic violence and stalking awareness and prevention education. Knowledge of NH Domestic Violence statutes and case law.

Equipment:
Valid driver's license and access to an automobile

Knowledge, Skills and Other Abilities:

- High level of multi-tasking ability
- Ability to prioritize
- Flexibility in time, attitude, outlook and with dealing with volunteers
- Customer and member service motivation
- High level of good judgment
- High level of diplomacy and sensitivity when dealing with aggressive members and public
- Ability to cope under stressful conditions

- Ability to boil down information to communicate essentials quickly and effectively
- Microsoft Office package use ability
- Appreciation for value of lawyers and legal system
- Commitment to quality

Physical Demands:
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to sit; use hands; reach with hands and arms and talk or hear. The employee is occasionally required to stand and lift or move up to 15 pounds.

Work Environment:
The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually moderate.

15.

NEW HAMPSHIRE PRO BONO REFERRAL SYSTEM
GOVERNING POLICY BOARD
September 2020

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NEW HAMPSHIRE PRO BONO REFERRAL SYSTEM

FINANCIAL STATEMENTS

MAY 31, 2019

NEW HAMPSHIRE PRO BONO REFERRAL SYSTEM

Financial Statements

May 31, 2019 and 2018

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O'Connor & Drew P.C.
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To the Board of Governors
New Hampshire Bar Association
Concord, New Hampshire

Report on the Financial Statements
We have audited the accompanying financial statements of the New Hampshire Pro Bono Referral System, which comprise the statements of financial position as of May 31, 2019 and 2018 the related statements of activities, changes in net assets, cash flows and functional expenses 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 audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

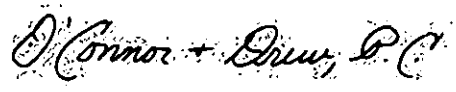
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the New Hampshire Pro Bono Referral System as of May 31, 2019 and 2018, and the changes in net assets and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report January 6, 2020 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Emphasis of Matter

As discussed in Note 2 to the financial statements, New Hampshire Pro Bono Referral System adopted the Accounting Standards Update 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities.* Our opinion is not modified with respect to this matter.



Certified Public Accountants
Braintree, Massachusetts

January 6, 2020

NEW HAMPSHIRE PRO BONO REFERRAL SYSTEM

Statements of Financial Position

May 31, 2019 and 2018

NEW HAMPSHIRE PRO BONO REFERRAL SYSTEM

Statements of Financial Position

May 31,

Assets

	2019	2018
Current Assets:		
Cash	$ 138,097	$ 383
Cash, restricted	56,115	99,067
Grants and contracts receivable	76,574	138,646
Prepaid expenses	7,122	7,960
Total Current Assets	277,908	246,056
Non-Current Asset:		
Property and equipment, net	7,600	4,167
Total Assets	$ 285,508	$ 250,223

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

Liabilities and Net Assets

	2019	2018
Current Liabilities:		
Accrued expenses	$ 1,057	$ 6,072
Deferred revenue	11,199	15,825
Due to New Hampshire Bar Association	353,443	202,854
Total Current Liabilities	365,699	224,751
Net Assets:		
Without donor restrictions	(212,880)	(212,241)
With donor restrictions	132,689	237,713
Total Net Assets	(80,191)	25,472
Total Liabilities and Net Assets	$ 285,508	$ 250,223

NEW HAMPSHIRE PRO BONO REFERRAL SYSTEM

Statement of Activities and Changes in Net Assets

For the Year Ended May 31, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue:			
Government grants and contracts	$ 311,446	$ 7,650	$ 319,096
United Way	28,610	-	28,610
New Hampshire Bar Foundation - IOLTA	198,000	-	198,000
Contributions	27,100	-	27,100
Special events	41,540	-	41,540
Donated services	1,252,758	-	1,252,758
Miscellaneous revenue	5,988	-	5,988
Interest income	390	-	390
Net assets released from restrictions	112,674	(112,674)	-
Total Revenue and Other Support	1,978,506	(105,024)	1,873,482
Program Expenses:			
Pro bono	901,235	-	901,235
Legal services corporation - PAI	246,912	-	246,912
IOLTA general operations	198,006	-	198,006
Dove - DV projects	200,426	-	200,426
IRS/ LITC projects	317,545	-	317,545
	1,864,124	-	1,864,124
Support Services Expenses:			
Fundraising	61,866	-	61,866
Management and general	53,155	-	53,155
	115,021	-	115,021
Total Expenses	1,979,145	-	1,979,145
Changes in Net Assets	(639)	(105,024)	(105,663)
Net Assets, Beginning of Year	(212,241)	237,713	25,472
Net Assets, End of Year	$ (212,880)	$ 132,689	$ (80,191)

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

NEW HAMPSHIRE PRO BONO REFERRAL SYSTEM

Statement of Activities and Changes in Net Assets

For the Year Ended May 31, 2018

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue:			
Government grants and contracts	$ 31,624	$ 212,494	$ 244,118
United Way	28,080	-	28,080
New Hampshire Bar Foundation - IOLTA	176,500	-	176,500
Contributions	30,548	-	30,548
Special events	38,314	-	38,314
Donated services	1,270,878	-	1,270,878
Miscellaneous revenue	3,028	-	3,028
Interest income	233	-	233
Net assets released from restrictions	296,239	(296,239)	-
Total Revenue and Other Support	1,875,444	(83,745)	1,791,699
Program Expenses:			
Pro bono	634,256	-	634,256
Legal services corporation - PAI	514,834	-	514,834
IOLTA general operations	176,500	-	176,500
Dove - DV projects	341,564	-	341,564
IRS/ LITC projects	176,615	-	176,615
	1,843,769	-	1,843,769
Support Services Expenses:			
Fundraising	57,499	-	57,499
Management and general	64,650	-	64,650
	122,149	-	122,149
Total Expenses	1,965,918	-	1,965,918
Changes in Net Assets	(90,474)	(83,745)	(174,219)
Net Assets, Beginning of Year	(121,767)	321,458	199,691
Net Assets, End of Year	$ (212,241)	$ 237,713	$ 25,472

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

NEW HAMPSHIRE PRO BONO REFERRAL SYSTEM

Statements of Cash Flows

For the Years Ended May 31,

	2019	2018
Cash Flows from Operating Activities:		
Changes in net assets	$ (105,663)	$ (174,219)
Adjustments to reconcile changes in net assets to net cash provided by (applied to) operating activities:		
Depreciation	1,067	2,000
Changes in assets and liabilities:		
Prepaid expenses	838	752
Grants and contracts receivable	62,072	66,432
Accrued expenses	(5,015)	(2,318)
Deferred revenue	(4,626)	2,845
Due to New Hampshire Bar Association	150,589	34,979
Net cash provided by (applied to) operating activities	99,262	(69,529)
Cash Flows from Financing Activity:		
Purchase of property and equipment	(4,500)	-
Net increase (decrease) in cash and equivalents	94,762	(69,529)
Cash, beginning of year	99,450	168,979
Cash, end of year	$ 194,212	$ 99,450
Cash as presented on the Statements of Financial Position:		
Cash	$ 138,097	$ 383
Cash, restricted	56,115	99,067
Cash and equivalents, end of year	$ 194,212	$ 99,450
Supplemental Disclosure of Cash Flow Information:		
Cash payments for interest	$ 3,990	$ 4,561

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

NEW HAMPSHIRE PRO BONO REFERRAL SYSTEM

Statement of Functional Expenses

For the Year Ended May 31, 2019

	Pro Bono	LSC PAI	IOLTA General Ops	DOVE Project IOLTA	DOVE Project Others	IRS/ LITC Project	Fundraising	Management and General	Total
Salary allocation from New Hampshire Bar Association	$ 93,403	$ 52,163	$ 115,084	$ 4,333	$ 28,600	$ 55,172	$ 33,581	$ 27,170	$ 409,506
Allocated benefits and taxes	29,721	17,573	39,054	2,114	17,891	22,844	12,268	10,453	151,918
Office costs and supplies	2,684	-	2,028	546	82	501	-	947	6,788
Data processing	9,334	-	7,041	1,719	-	-	-	3,288	21,382
Equipment rental and maintenance	8,091	-	6,104	1,490	-	-	-	2,851	18,536
Occupancy costs	13,195	-	9,954	2,570	-	1,597	-	4,649	31,965
Telephone	841	-	635	176	-	240	-	297	2,189
Insurance	2,642	114	1,994	554	-	768	-	817	6,889
Professional fees	4,432	-	3,343	816	-	-	-	1,561	10,152
Interest expense	2,120	-	1,314	321	-	-	-	235	3,990
Program development and training	3,873	-	2,161	-	4,408	1,746	-	-	12,188
Program support	8,423	-	4,699	-	4,873	2,101	-	-	20,096
Dues and subscriptions	79	-	44	11	-	-	-	-	134
Attorney reimbursements	1,790	76	1,216	-	-	-	-	313	3,395
Attorney recognition	396	86	269	66	-	-	-	-	817
Depreciation	567	-	351	86	-	-	-	63	1,067
Miscellaneous	4,381	-	2,715	675	139	-	-	487	8,397
Pro Bono board expenses	219	-	-	-	-	-	-	24	243
Golf/hockey tournament	-	-	-	-	-	-	16,017	-	16,017
Value of volunteer time	715,044	176,900	-	128,236	-	232,576	-	-	1,252,756
Training program costs	-	-	-	-	720	-	-	-	720
Total	$ 901,235	$ 246,912	$ 198,006	$ 143,713	$ 56,713	$ 317,545	$ 61,866	$ 53,155	$ 1,979,145

See the Independent auditors' report

NEW HAMPSHIRE PRO BONO REFERRAL SYSTEM

Statement of Functional Expenses

For the Year Ended May 31, 2018

	Pro Bono	LSC PAI	IOLTA General Ops	DOVE Project IOLTA	DOVE Project Others	IRS/ LITC Project	Fundraising	Management and General	Total
Salary allocation from New Hampshire Bar Association	$ 55,672	$ 34,224	$ 98,549	$ 1,993	$ 47,293	$ 69,520	$ 33,251	$ 44,889	$ 385,391
Allocated benefits and taxes	20,215	11,954	34,422	1,166	22,075	27,372	11,286	15,237	143,727
Office costs and supplies	2,533	721	2,076	949	217	645	-	281	7,422
Data processing	8,026	2,281	6,568	2,606	-	-	-	892	20,373
Equipment rental and maintenance	7,988	2,270	6,537	2,593	-	-	-	888	20,276
Occupancy costs	10,598	3,012	8,672	3,441	-	-	-	1,178	26,901
Telephone	705	200	576	258	-	200	-	78	2,017
Insurance	2,788	792	2,281	905	-	-	-	310	7,076
Professional fees	4,042	1,148	3,307	1,312	-	-	-	449	10,258
Interest expense	2,257	-	1,470	583	-	-	-	251	4,561
Program development and training	2,628	-	1,542	-	455	1,502	-	-	6,127
Program support	13,344	-	7,826	-	9,514	10	-	-	30,694
Dues and subscriptions	67	-	39	15	-	-	-	-	121
Printing and materials (incl. training)	639	-	375	-	6,709	224	-	-	7,947
Attorney reimbursements	1,106	283	815	-	733	-	-	-	2,937
Attorney recognition	457	117	336	133	-	-	-	-	1,043
Depreciation	989	-	645	256	-	-	-	110	2,000
Miscellaneous	713	-	464	217	220	-	-	79	1,693
Pro Bono board expenses	76	-	-	-	-	-	-	8	84
Golf/hockey tournament	-	-	-	-	-	-	12,962	-	12,962
Value of volunteer time	498,302	457,832	-	237,602	-	77,142	-	-	1,270,878
Training program costs	1,111	-	-	-	319	-	-	-	1,430
Total	$ 634,256	$ 514,834	$ 176,500	$ 254,029	$ 87,535	$ 176,615	$ 57,499	$ 64,650	$ 1,965,918

See the independent auditors' report

NEW HAMPSHIRE PRO BONO REFERRAL SYSTEM

Notes to the Financial Statements

May 31, 2019 and 2018

Note 1 - **Nature of Activities**

Description of the Organization

The New Hampshire Pro Bono Referral System (the "Organization") is an unincorporated, not-for-profit, voluntary association organized for the purpose of operating and maintaining a statewide referral system for New Hampshire attorneys willing to represent, without fee, New Hampshire residents in need of, but unable to pay for, legal services. The Organization is funded primarily through grants from the New Hampshire Bar Foundation's Interest on Lawyers' Trust Accounts ("IOLTA") program; the IRS Low Income Taxpayer Clinic ("IRS-LITC") program; the Violence Against Women Act; various United Way agencies; sub-grants from the Legal Advice and Referral Center, Inc. and New Hampshire Legal Assistance; and contract funding from the Department of Justice.

Note 2 - **Summary of Significant Accounting Policies**

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis in accordance with generally accepted accounting principles. Under the accrual basis, revenues and gains are recognized when earned and expenses and losses are recognized when incurred.

Use of 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 about future events. These estimates and assumptions affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, as well as reported amounts of revenues and expenses during the reporting period. Management evaluates the estimates and assumptions on an ongoing basis using historical experience and other factors that management believes to be reasonable under the circumstances. Adjustments to estimates and assumptions are made as facts and circumstances require. As future events and their effects cannot be determined with certainty, actual results may differ from the estimates used in preparing the accompanying financial statements. Significant estimates and assumptions are required as part of determining the value of accounts receivable, estimating depreciation, and the recoverability of long-lived assets.

Note 2 - **Summary of Significant Accounting Policies – Continued**

Measure of Operations

The statements of activities report all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Organization's ongoing purpose. Non-operating activities are limited to other activities considered to be of a more unusual or nonrecurring nature.

Basis of Presentation

Assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Net assets without donor restrictions - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the objectives of the Organization.

Net assets with donor restrictions - Net assets subject to stipulations imposed by donors and grantors. Some donor or grantor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor or grantor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity. Restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without restrictions in the statements of activities.

Advertising

The Organization follows the policy of charging the costs of advertising to expense as incurred.

Cash

For purposes of the statements of cash flows, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents. The Organization had no cash equivalents at May 31, 2019 and 2018.

Cash of $56,115 and $99,067 at May 31, 2019 and 2018, respectively, were with donor restrictions for contract and grant services to be performed.

Note 2 - **Summary of Significant Accounting Policies – Continued**

Property and Equipment
Property and Equipment are carried at cost, or if donated, at their estimated value at date of receipt. The Organization's capitalization policy is to record assets greater than $1,000. Maintenance and repairs are charged to expense as incurred. Depreciation is provided using the straight-line method over the estimated useful lives of the related assets, generally three to seven years for software, furniture, and equipment.

The Organization capitalizes the cost of books and multiple volume sets of law books and estimates the salvage value to be approximately the same as the original cost; therefore, depreciation expense is not recorded. Supplemental costs to update loose leaf and other continuously updated volumes are expensed.

Grants and Contracts Receivable
Grants and contracts receivable are stated at unpaid balances. Receivables are considered impaired if full principal payments are not received in accordance with contractual terms. It is the Organization's policy to charge off uncollectible accounts receivable when management determines the receivable will not be collected. The Organization provides for losses on receivables using the allowance method. There was no allowance recorded at May 31, 2019 and 2018, as management considered all amounts to be collectible.

Deferred Revenue
Deferred revenue consists primarily of revenue received for the golf tournament; these funds will be recognized as revenue when the event takes place in the subsequent fiscal year.

Grants and Contracts Revenue
Grants and contracts revenue are recorded as revenue without donor restrictions if received in the same period in which the related grants and contracts services are performed.

Contributions
Amounts received that are restricted by the donor for future periods or for specific purposes are reported as with donor restricted support, depending on the nature of the restrictions. However, if a restriction is fulfilled in the same fiscal year in which the contribution is received, the Organization reports the support (revenue) as without donor restrictions. Contributions, including unconditional promises to give that are written, or otherwise verifiable, are recognized as revenues in the period received.

Note 2 - **Summary of Significant Accounting Policies – Continued**

Contributions - Continued
All contributions are considered to be available for without donor restricted use unless specifically restricted by the donor. Noncash donations are recorded at the estimated market value at the date that such contributions are received.

Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills provided by individuals possessing those skills, that would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

Income Taxes
Accounting principles generally accepted in the United States of America require an entity to assess the probability that a tax position has a more likely than not ("MLTN") sustainability after review by tax authorities. If a tax position is deemed not to meet this threshold, any unrecognized tax benefits and costs are estimated and recognized. Tax returns are routinely open for review by the tax authorities for three years from their due date. In certain circumstances, the statute of limitations may remain open indefinitely. As a not-for-profit entity exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code, the Organization may, however, be subject to tax on unrelated business income.

Functional Allocation of Expenses
The Organization allocates its expenses on a functional basis among its various programs and support services. Expenses that can be identified with specific program and support services are allocated directly according to the natural expenditure classification. Expenses not directly identified are allocated based upon time and effort and square footage.

Adoption of New Accounting Pronouncements
In August 2016, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2016-14, Not-for-Profit Entities - *Presentation of Financial Statements of Not-for-Profit Entities.* The adoption of this pronouncement had a material effect on the presentation of the financial statements but did not necessitate an adjustment to total net assets of prior periods or operations of the current period. The pronouncement changes the net asset classification and investment return and enhances the disclosures for information about liquidity and availability of resources and expenses. The ASU has been applied retrospectively to all periods presented.

Note 2 - **Summary of Significant Accounting Policies – Continued**

New Accounting Pronouncements

Revenue from Contracts with Customers - FASB issued ASU 2014-09 effective, as amended, for periods beginning after December 15, 2018, for non-public companies. The purpose of the pronouncement is to remove inconsistencies and weaknesses in current revenue recognition requirements; to provide a more robust framework for addressing revenue recognition issues and to improve comparability of recognition across entities, industries, jurisdictions, and capital markets.

The ASU requires the Board to perform certain specific steps to identify performance obligations and determine transaction prices to establish the appropriate revenue recognition, in addition to improved disclosures regarding the nature, amount, timing and uncertainty of revenue and cash flows arising from contracts with customers. Management is in the process of evaluating this pronouncement and has not yet determined its impact, if any, on the financial statements.

Leases - FASB issued ASU 2016-02 and additional ASUs containing modification to ASU 2016-02. It is effective for periods beginning after December 15, 2020 for non-public companies. Implementation of this standard will require lessees to recognize on their statement of financial position the rights and obligations resulting from leases categorized as operating leases as assets and liabilities. It provides for an election on leases with terms of less than twelve months to be excluded from this standard. Management does not believe that the implementation of this standard will have a material effect on the financial statements.

Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made - FASB issued ASU 2018-08, an amendment to Topic 958 in June 2018 for not-for-profit-entities. The purpose of this amendment is to provide guidance in determining whether resource providers and resource recipients are participating in an exchange transaction, or if the transfer of funds is a contribution, by evaluating whether the resource provider is receiving commensurate value in return for the resources transferred. The amendments in this update should be applied on a modified prospective basis, however, retrospective application is permitted. For resource recipients involved in public markets, including over-the counter exchanges, the amendments are effective for periods beginning after June 15, 2018. For non-public resource providers, the amendment is effective for periods beginning after December 15, 2019. Management is in the process of evaluation this standard and has not yet determined its impact on the financial statements.

NEW HAMPSHIRE PRO BONO REFERRAL SYSTEM

Notes to the Financial Statements - Continued

May 31, 2019 and 2018

Note 3 - **Economic Dependency and Revenue Recognition**

Major funding sources and related receivables for the years ended May 31,:

	2019		2018	
	Revenue Recognized	Receivable	Revenue Recognized	Receivable
Contracts and Government Grants:				
Legal Advice and Referral Center, Inc. - LSCPAI	$ 59,703	$ 35,178	$ 57,001	$ 32,587
State of New Hampshire - VAWA	-	1,760	31,624	-
NHLA	15,271	28,125	-	44,215
Department of Justice - Justice for Families	30,640	-	-	-
IRS LITC Program	80,444	3,617	68,992	-
Pro Hac Vice - LITC Grant	12,000	-	20,000	14,218
VOCA Grant	113,038	3,894	47,001	-
Miscellaneous	-	-	19,500	-
Subotal	311,096	72,574	244,118	91,020
Other	-	4,000	201	1,626
NH Bar Foundation - BoA Settlement	-		-	40,000
United Way grants	28,610	-	28,080	6,000
NH Bar Foundation - IOLTA grants	198,000	-	176,500	-
Total	$ 537,706	$ 76,574	$ 448,899	$ 138,646

Note 4 - **Property and Equipment**

The Organization's property and equipment comprise the following as of May 31:

	2019	2018
Office equipment	$ 26,305	$ 21,805
Law library and equipment	4,000	4,000
Total Property and Equipment	30,305	25,805
Less: accumulated depreciation	(22,705)	(21,638)
Total Property and Equipment, net	$ 7,600	$ 4,167

Note 5 - **Related Party Transactions**

The Organization was the recipient of IOLTA grants from the New Hampshire Bar Foundation (the "Foundation"), amounting to $198,000 and $176,500 for the years ended May 31, 2019 and 2018, respectively.

New Hampshire Bar Association (the "Association"), processes cash receipts and disbursements and provides data processing services on behalf of the Organization. The Organization also rents its office, and some property and equipment from the Association. These charges, including allocated interest, amounted to $700,719 and $695,040 for the years ended May 31, 2019 and 2018, respectively, and are charged to the Organization through their intercompany accounts. The Organization then reimburses the Association for these expenses as funding allows.

Note 6 - **Donated Services**

FASB ASC 958-605-25 requires recognition of services if the services received "required specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation." The Organization tracked and compiled hours spent by volunteer attorneys in their general pro bono cases and has quantified the volunteer effort provided; thereby reflecting in the financial statements the donated service revenue and expenses in the amount of $1,252,756 and $1,270,878 for the years ended May 31, 2019 and 2018, respectively. The value of volunteer time expense is allocated to each program on the statement of activities and changes in net assets, the breakdown of this expense to each program as of May 31, 2019 and 2018, respectively, can be found on the statements of functional expenses.

Note 7 - **Net Assets**

Donor Restricted

The Organization's net assets with donor restrictions comprise the following as of May 31:

	2019	2018
Bank of America - Foreclosure	$ 8,859	$ 64,513
New Hampshire Bar Foundation - BoA Settlement	44,041	76,264
NHLA	25,166	25,166
NH Supreme Court Pro Hac Vice Grant	35,378	35,794
American College of Bankruptcy	3	3
Victims of Crimes Act	2,020	-
Legal Advice and Referral Center, Inc. - LSCPAI	16,195	26,418
DOV DOJ/STOP	683	-
Eastern Bank Grant	344	9,555
Total Net Assets With Donor Restrictions	$ 132,689	$ 237,713

The Organization was a sub-recipient of grants from the Legal Services Corporation ("LSC") through Legal Advice and Referral Center, Inc. amounting to approximately $60,000 and $57,000 for calendar years 2019 and 2018, respectively. These grants are restricted to purposes authorized under the Legal Services Corporation Act. LSC retains a reversionary interest in any unexpended funds at the end of the grant period, and in any property and equipment purchased with grant funds. The entity and other grantors may require reimbursement for expenses, return of all unexpected funds, or both, as a result of noncompliance with the terms of its grants.

Note 8 - **Risks, Concentrations and Contingencies**

Cash

The Organization's cash balances are insured up to $250,000 per depositor at each financial institution. There were no cash balances in excess of these federally insured limits at May 31, 2019 and 2018.

Concentrations

The Organization receives a significant amount of its funding through grants and contracts with various federal and state agencies. As a result of this concentration, the Organization is vulnerable and dependent upon future funding of these contracts by these federal and state agencies.

Note 8 - **Risks, Concentrations and Contingencies - Continued**

Contingencies

A significant portion of the Organization's support is from federal, state, and private grants and the Organization is required to adhere to the contractual requirements of the grant agreements. The agencies and other grantors may require reimbursement for expenses, return of all unexpended funds, or both, as a result of noncompliance with the terms of its grants.

Note 9 - **Availability and Liquidity**

The following represents the Organization's financial assets available to meet general expenditures within one year at May 31,:

	2019	2018
Financial assets at year end:		
Cash	$ 194,212	$ 99,450
Grants and contracts receivable	76,574	138,646
	270,786	238,096
Less: amounts not available to be used within one year:		
Net assets without donor restrictions deficit	(212,880)	(212,241)
Net assets with donor restrictions	(132,689)	(237,713)
	(345,569)	(449,954)
Financial assets available to meet general expenditures within one year:	$ (74,783)	$ (211,858)

The Organization reviews its cash position on a regular basis to ensure that adequate funds are on hand to meet expenses. At May 31, 2019 and 2018, we believe that to the extent the Organization has liquidity issues, that any liquidity issues experienced by the Organization are temporary in nature, based upon the Organization's relationship with the New Hampshire Bar Association.

Note 10 - **Subsequent Events**

The Organization has evaluated subsequent events through January 6, 2020, the date which the financial statements were available to be issued and have not evaluated subsequent events after that date. No subsequent events were identified that would require disclosure in the financial statements for the year ended May 31, 2019.

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

O'Connor & Drew P.C.
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Governors
New Hampshire Bar Association
Concord, New Hampshire 03301

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, the financial statements of New Hampshire Pro Bono Referral System (the "Organization"), which comprise the statements of financial position as of May 31, 2019 and 2018, and the related statements of activities and changes in net assets and cash flows for the years then ended, and the related notes to the financial statements, and we have issued our report thereon dated January 6, 2020.

Internal Control Over Financial Reporting
In planning and performing our audit of the financial statements, we considered New Hampshire Pro Bono Referral System's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

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

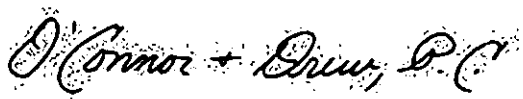
Compliance and Other Matters

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

Purpose of this Report

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

This report is intended solely for the information and use of the Board of Governors, management of the New Hampshire Pro Bono Referral System, others within the entity, federal awarding agencies and pass-through entities, and it is not intended to be, and should not be, used by anyone other than these specified parties.



Certified Public Accountants
Braintree, Massachusetts

January 6, 2020

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		1.2. State Agency Address	
New Hampshire Department of Justice		33 Capitol St. Concord, NH 03301	
1.3. Subrecipient Name		1.4. Subrecipient Address	
New Hampshire Legal Assistance		117 N. State Street, Concord, NH 03301	
1.5 Subrecipient Phone #	1.6. Account Number	1.7. Completion Date	1.8. Grant Limitation
603-224-4107	5017-072-500575	3/31/2022	$ 45,000
1.9. Grant Officer for State Agency		1.10. State Agency Telephone Number	
Kathleen B. Carr		603-271-1234	
"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 Sarah Mattson Dastin Executive Director	
Subrecipient Signature 2 *If Applicable*		Name & Title of Subrecipient Signor 2 *If Applicable*	
1.13. Acknowledgment: State of New Hampshire, County of Merrimack on 10/29/20 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 CHERYL S. STEINBERG Justice of the Peace State of New Hampshire My Commission Expires January 22, 2025 (Seal)			
1.13.2. Name & Title of Notary Public or Justice of the Peace Cheryl S. Steinberg, 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: *Takhmina Rakhmatova* Assistant Attorney General, On: / / 11/10/2020			
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").

Subrecipient Initial(s): SM

Date: 10/29/20

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

8.3. 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.

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

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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 intend 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): S WD

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EXHIBIT A

-SCOPE OF SERVICES-

1. The New Hampshire Legal Assistance as Subrecipient shall receive a grant from the New Hampshire Department of Justice (DOJ) for expenses incurred for services provided to victims of domestic and sexual violence, stalking and dating violence in compliance with the terms, conditions, specifications, and scope of work as outlined in the Subrecipient's application under Services, Training, Officers, Prosecutors for the Violence Against Women Act Formula Grant Program state solicitation.

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
   603-271-8091 or Travis.Teeboom@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 the P-37.

   3a.The Subrecipient shall be awarded an amount not to exceed $45,000 of the total Grant Limitation upon Governor and Executive Council approval to 12/31/2021, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

   i. With sufficient reason, the Subrecipient may apply for an extension of the grant period for up to three months. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.
   ii. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Executive Council approval, nor after 12/31/2021, or 3/31/2022 if extension is granted.

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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 VAWA Federal Grant Program Rule and Special Conditions as Appendix 1 which is subject to annual review.

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Violence Against Women Act
SPECIAL CONDITIONS
Grant # 2020-WF-AX-0021

1. **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 assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance also is a material requirement of this award.

By accepting this award on behalf of the subrecipient, the authorized subrecipient official accepts all material requirements of the award, and specifically adopts, as if personally executed by the authorized recipient official, all assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance.

Failure to comply with any one or more of these award requirements, whether a condition set out in full below, a condition incorporated by reference below, or an assurance or certification related to conduct during the award period may result in the Office on Violence Against Women ("OVW") or the NH Dept. of Justice ("NHDOJ") taking appropriate action with respect to the subrecipient and the award. Among other things, OVW or NHDOJ may withhold award funds, disallow costs, or suspend or terminate the award. DOJ, including OVW and NHDOJ, 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 34 U.S.C. 10271-10273), 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.

2. **Applicability of Part 200 Uniform Requirements and DOJ Grants Financial Guide**

The subrecipient agrees to comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by the Department of Justice (DOJ) in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements"), and the current edition of the DOJ Grants Financial Guide as posted on the OVW website, including any updated

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version that may be posted during the period of performance. The recipient also agrees that all financial records pertinent to this award, including the general accounting ledger and all supporting documents, are subject to agency review throughout the life of the award, during the close-out process, and for three years after submission of the final Federal Financial Report (SF-425) or as long as the records are retained, whichever is longer, pursuant to 2 C.F.R. 200.333, 200.336.

3. **Requirement to report potentially duplicative funding**

If the subrecipient currently has other active awards of federal funds, or if the subrecipient receives any other award of federal funds during the period of performance for this award, the subrecipient promptly must determine whether funds from any of those other federal awards have been, are being, or are to be used (in whole or in part) for one or more of the identical cost items for which funds are provided under this award. If so, the subrecipient must promptly notify the NHDOJ Grants Management Unit in writing of the potential duplication, and, if so requested by the NHDOJ , must seek a budget modification or change-of-project-scope to eliminate any inappropriate duplication of funding.

4. **Requirements related to System for Award Management and unique entity identifiers**

The subrecipient must comply with applicable requirements regarding the System for Award Management (SAM), currently accessible at https://www.sam.gov. This includes applicable requirements regarding registration with SAM, as well as maintaining current information in SAM.

The subrecipient also must comply with applicable restrictions on subawards ("subgrants") to first-tier subrecipients (first-tier "subgrantees"), including restrictions on subawards to entities that do not acquire and provide the unique entity identifier required for SAM registration.

The details of the recipient's obligations related to SAM and to unique entity identifiers are posted on the OVW website at https://www.justice.gov/ovw/award-conditions (Award Condition: Requirements related to System for Award Management (SAM) and unique entity identifiers), and are incorporated by reference here.

5. **Employment eligibility verification for hiring under the award**

The subrecipient must ensure that, as part of the hiring process for any position within the United States that is or will be funded (in whole or in part) with award funds, the recipient (or any subrecipient at any tier) properly verifies the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. § 1324a(a)(1) and (2). The details of the recipient's obligations under this condition are posted on the OVW website at

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https://www.justice.gov/ovw/award-conditions (Award Condition: Employment eligibility verification for hiring under award), and are incorporated by reference here.

6. **Requirement to report actual or imminent breach of personally identifiable information (PII)**

The recipient (and any subrecipient at any tier) must have written procedures in place to respond in the event of an actual or imminent breach (as defined in OMB M-17-12) if it (or a subrecipient)-- 1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of personally identifiable information (PII) (as defined in 2 C.F.R. 200.79) within the scope of an OVW grant-funded program or activity, or 2) uses or operates a Federal information system (as defined in OMB Circular A-130). The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to an OVW Program Manager no later than 24 hours after an occurrence of an actual breach, or the detection of an imminent breach.

In the event of an actual, or imminent, breach of Personally Identifiable Information of a U.S Department of Justice funded program or activity by a subrecipient, the subrecipient must have a procedure in place that indicates that the Grants Management Unit will be notified of the breach by the end of the business day (4:00 p.m EST) that the breach was reported. An e-mail will be sent to Grants@doj.nh.gov, which e-mails every staff member in the Grants Management Unit, notifying the Unit of the breach. The GMU Administrator, or designee, will respond to the subrecipient's e-mail notifying receipt of the notification by the end of the business day that it was received. If the subrecipient does not receive a confirmation e-mail from the GMU the subrecipient shall call the NH Department of Justice main number, (603)271-3658, and request to speak to the GMU and report the breach.

Subrecipients must have written procedures that document the process of notifying the GMU in the event of a PII breach. Written procedures will be verified during onsite monitoring's conducted by the GMU.

7. **Unreasonable restrictions on competition under the award; association with federal government.**

No recipient (or subrecipient, at any tier) may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by DOJ. The details of the recipient's obligations under this condition are posted on the OVW website at https://www.justice.gov/ovw/award-conditions (Award Condition: Unreasonable restrictions on competition under the award; association with federal government), and are incorporated by reference here.

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8. **Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OVW 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 subrecipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award Condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OVW authority to terminate award)), and are incorporated by reference here.

9. **Determinations of suitability to interact with participating minors**

This condition applies to this award if it is indicated in the application for the award (as approved by DOJ) (or in the application for any subaward at any tier), the DOJ funding announcement (solicitation), or an associated federal statute that a purpose of some or all of the activities to be carried out under the award (whether by the recipient or a subrecipient at any tier) is to benefit a set of individuals under 18 years of age.

The recipient, and any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status. The details of this requirement are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

10. **Compliance with applicable rules regarding approval, planning, and reporting of conferences, meetings, trainings, and other events**

The recipient, and any subrecipient ("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.

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Information on the pertinent DOJ definition of conferences and the rules applicable to this award appears on the OVW website at https://www.justice.gov/ovw/conference-planning.

11. OVW Training Guiding Principles

The recipient understands and agrees that any training or training materials developed or delivered with funding provided under this award must adhere to the OVW Training Guiding Principles for Grantees and Subgrantees, available at https://www.justice.gov/ovw/resources-and-faqs-grantees#Discretionary.

12. Effect of failure to address audit issues

The subrecipient understands and agrees that the NHDOJ (and OJP or OVW, as appropriate) may withhold award funds, or may impose other related requirements, if (as determined by the NHDOJ) the subrecipient does not satisfactorily and promptly address outstanding issues from audits required by the Part 200 Uniform Requirements (or by the terms of this award), or other outstanding issues that arise in connection with audits, investigations, or reviews of DOJ awards.

13. Potential imposition of additional requirements

The subrecipient agrees to comply with any additional requirements that may be imposed by the NHDOJ (and OJP or OVW, as appropriate) during the period of performance for this award, if the subrecipient is designated as "high- risk" for purposes of the DOJ high-risk grantee list.

14. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 42

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 42, specifically including any applicable requirements in Subpart E of 28 C.F.R. Part 42 that relate to an equal employment opportunity program.

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15. **Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 38**

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 38, specifically including any applicable requirements regarding written notice to program beneficiaries and prospective program beneficiaries.

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 recipient and subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations.

16. **Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 54**

The recipient, and any subrecipient ("subgrantee") 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."

17. **Restrictions on "lobbying" and policy development**

In general, as a matter of federal law, federal funds may not be used by the recipient, or any subrecipient ("subgrantee") at any tier, either directly or indirectly, in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government, in order to avoid violation of 18 U.S.C. § 1913. The recipient, or any subrecipient ("subgrantee") may, however, use federal funds to collaborate with and provide information to federal, state, local, tribal and territorial public officials and agencies to develop and implement policies and develop and promote state, local, or tribal legislation or model codes designed to reduce or eliminate domestic violence, dating violence, sexual assault, and stalking (as those terms are defined in 34 U.S.C. § 12291(a)) when such collaboration and provision of information is consistent with the activities otherwise authorized under this grant program.

Another federal law generally prohibits federal funds awarded by OVW from being used by the recipient, or any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them) with respect to the awarding of a federal grant or cooperative agreement, subgrant, contract, subcontract, or loan, or with respect to actions such as renewing, extending, or modifying any such award. See 31

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U.S.C. § 1352. Certain exceptions to this law apply, including an exception that applies to Indian tribes and tribal organizations.

Should any question arise as to whether a particular use of federal funds by a recipient (or subrecipient) would or might fall within the scope of these prohibitions, the subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

18. Compliance with general appropriations-law restrictions on the use of federal funds for this fiscal year

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions, for each fiscal year, are set out at https://www.justice.gov/ovw/award-conditions (Award Condition: General appropriations-law restrictions on use of federal award funds), 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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

19. Reporting Potential Fraud, Waste, and Abuse, and Similar Misconduct

The recipient and any subrecipients ("subgrantees") must promptly refer to the DOJ Office of the Inspector General (OIG) any credible evidence that a principal, employee, agent, subrecipient, contractor, subcontractor, or other person has, in connection with funds under this award -- (1) submitted a claim that violates 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.

Potential fraud, waste, abuse, or misconduct involving or relating to funds under this award should be reported to the OIG by-- (1) online submission accessible via the OIG webpage at https://oig.justice.gov/hotline/contact-grants.htm (select "Submit Report Online"); (2) mail directed to: U.S. Department of Justice, Office of the Inspector General, Investigations Division, ATTN: Grantee Reporting, 950 Pennsylvania Ave., NW, Washington, DC 20530; (3) by facsimile directed to the DOJ OIG Fraud Detection Office (Attn: Grantee Reporting) at (202) 616-9881 (fax).

Additional information is available from the DOJ OIG website at http://www.usdoj.gov/oig.

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20. Restrictions and certifications regarding non-disclosure agreements and related matters

No recipient or subrecipient ("subgrantee") under this award, or entity that receives a procurement contract or subcontract 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.

1. In accepting this award, the subrecipient--

a. 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

b. 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.

2. If the subrecipient does or is authorized under this award to make subawards ("subgrants"), procurement contracts, or both--

a. it represents that--

(1) it has determined that no other entity that the subrecipient'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

(2) it has made appropriate inquiry, or otherwise has an adequate factual basis, to support this representation; and

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b. 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.

21. Compliance with 41 U.S.C. 4712 (including prohibitions on reprisal; notice to employees)

The recipient (and any 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 NHDOJ or (OJP or OVW, as appropriate) for guidance.

22. Encouragement of policies to ban text messaging while driving

Pursuant to Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," 74 Fed. Reg. 51225 (October 1, 2009), DOJ encourages recipients and subrecipients ("subgrantees") to adopt and enforce policies banning employees from text messaging while driving any vehicle during the course of performing work funded by this award, and to establish workplace safety policies and conduct education, awareness, and other outreach to decrease crashes caused by distracted drivers.

23. Requirement to disclose whether recipient is designated high risk by a federal grant-making agency outside of DOJ.

If the recipient is designated high risk by a federal grant-making agency outside of DOJ, currently or at any time during the course of the period of performance under this award, the subrecipient must disclose that fact and certain related information to OVW by email to OVW.GFMD@usdoj.gov. For purposes of this disclosure, high risk includes any status under which a federal awarding agency

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provides additional oversight due to the recipient's past performance, or other programmatic or financial concerns with the recipient.

The recipient's disclosure must include the following: (1) the federal awarding agency that currently designates the recipient high risk; (2) the date the recipient was designated high risk; (3) the high-risk point of contact at that federal awarding agency (name, phone number, and email address); and (4) the reasons for the high-risk status, as set out by the federal awarding agency.

24. Availability of general terms and conditions on OVW website

The subrecipient agrees to follow the applicable set of general terms and conditions that are available at https://www.justice.gov/ovw/award-conditions. These do not supersede any specific conditions in this award document.

25. Compliance with statutory and regulatory requirements

The subrecipient agrees to comply with all relevant statutory and regulatory requirements, which may include, among other relevant authorities, the Violence Against Women Act of 1994, P.L. 103-322, the Violence Against Women Act of 2000, P.L. 106-386, the Violence Against Women and Department of Justice Reauthorization Act of 2005, P.L. 109-162, the Violence Against Women Reauthorization Act of 2013, P.L. 113-4, the Omnibus Crime Control and Safe Streets Act of 1968, 34 U.S.C. §§ 10101 et seq., and OVW's implementing regulations at 28 C.F.R. Part 90.

26. Compliance with solicitation requirements

The subrecipient agrees that it must be in compliance with requirements outlined in the solicitation under which the approved application was submitted, the applicable Solicitation Companion Guide, and any program-specific frequently asked questions (FAQs) on the OVW website (https://www.justice.gov/ovw/resources-and-faqs-grantees). The program solicitation, Companion Guide, and any program specific FAQs are hereby incorporated by reference into this award.

27. VAWA 2013 nondiscrimination condition

The subrecipient acknowledges that 34 U.S.C. § 12291(b)(13) prohibits subrecipients of OVW awards from excluding, denying benefits to, or discriminating against any person on the basis of actual or perceived race, color, religion, national origin, sex, gender identity, sexual orientation, or disability in any program or activity funded in whole or in part by OVW. Subrecipients may provide sex-segregated or sex-specific programming if doing so is necessary to the essential operations of the

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program, so long as the subrecipient provides comparable services to those who cannot be provided with the sex-segregated or sex-specific programming. The subrecipient agrees that it will comply with this provision. The subrecipient also agrees to ensure that any subrecipients ("subgrantees") at any tier will comply with this provision.

28. Misuse of award funds

The subrecipient understands and agrees that misuse of award funds may result in a range of penalties, including suspension of current and future funds, suspension or debarment from federal grants, recoupment of monies provided under an award, and civil and/or criminal penalties.

29. Limitation on use of funds to approved activities

The subrecipient agrees that grant funds will be used only for the purposes described in the subrecipient's application, unless the NHDOJ Grants Management Unit determines that any of these activities are out of scope or unallowable. The subrecipient must not undertake any work or activities that are not described in the subrecipient's application, award documents, or approved budget, and must not use staff, equipment, or other goods or services paid for with grant funds for such work or activities, without prior written approval by the NHDOJ.

30. Non-supplantation

The subrecipient agrees that grant funds will be used to supplement, not supplant, non-federal funds that would otherwise be available for the activities under this grant.

31. Confidentiality and information sharing

The subrecipient agrees to comply with the provisions of 34 U.S.C. § 12291(b)(2), nondisclosure of confidential or private information, which includes creating and maintaining documentation of compliance, such as policies and procedures for release of victim information. The subrecipient also agrees to comply with the regulations implementing this provision at 28 CFR 90.4(b) and "Frequently Asked Questions (FAQs) on the VAWA Confidentiality Provision (34 U.S.C. § 12291(b)(2))" on the OVW website at https://www.justice.gov/ovw/resources-and-faqs-grantees. The subrecipient also agrees to ensure that all subrecipients ("subgrantees") at any tier meet these requirements.

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32. **Activities that compromise victim safety and recovery or undermine offender accountability**

The subrecipient agrees that grant funds will not support activities that compromise victim safety and recovery or undermine offender accountability, such as: procedures or policies that exclude victims from receiving safe shelter, advocacy services, counseling, and other assistance based on their actual or perceived sex, age, immigration status, race, religion, sexual orientation, gender identity, mental health condition, physical health condition, criminal record, work in the sex industry, or the age and/or sex of their children; procedures or policies that compromise the confidentiality of information and privacy of persons receiving OVW-funded services; procedures or policies that impose requirements on victims in order to receive services (e.g., seek an order of protection, receive counseling, participate in couples' counseling or mediation, report to law enforcement, seek civil or criminal remedies, etc.); procedures or policies that fail to ensure service providers conduct safety planning with victims; project design and budgets that fail to account for the access needs of participants with disabilities and participants who have limited English proficiency or are Deaf or hard of hearing; or any other activities outlined in the solicitation or companion guide under which the application was submitted.

33. **Policy for response to workplace-related incidents of sexual misconduct, domestic violence, and dating violence**

The recipient, and any subrecipient at any tier, must have a policy, or issue a policy within 270 days of the award date, to address workplace-related incidents of sexual misconduct, domestic violence, and dating violence involving an employee, volunteer, consultant, or contractor. The details of this requirement are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award Condition: Policy for response to workplace-related sexual misconduct, domestic violence, and dating violence), and are incorporated by reference here.

34. **Termination or suspension for cause**

The Director of OVW or the NHDOJ, upon a finding that there has been substantial failure by the subrecipient to comply with applicable laws, regulations, and/or the terms and conditions of the award or relevant solicitation, will terminate or suspend until satisfied that there is no longer such failure, all or part of the award, in accordance with the provisions of 28 C.F.R. Part 18, as applicable mutatis mutandis.

35. **Performance progress reports and final report submission**

The subrecipient agrees to provide OVW with specific information regarding subawards ("subgrants") made under this award. The subrecipient agrees to submit an annual report that includes: a) an

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assessment of whether stated goals and objectives were achieved; b) information on the effectiveness of activities carried out with grant funds, including the number of persons served and the number of persons seeking services who could not be served; c) information on each subaward made; and d) such other information as OVW may prescribe. Subrecipients are required to submit this report after the end of each calendar year but no later than March 15th each year. Recipients and subrecipients must use the designated forms and/or systems made available by OVW for performance reporting, which identify the information that recipients and subrecipients must collect and report as a condition of receiving funding under this award.

36. Subrecipient program income

Program income, as defined by 2 C.F.R. 200.80, means gross income earned by a non-federal entity that is directly generated by a supported activity or earned as a result of the federal award during the period of performance. Without prior approval, program income must be deducted from total allowable costs to determine the net allowable costs. In order to add program income to a subaward, subrecipients must seek approval from the NHDOJ prior to generating any program income. Any program income added to a subaward must be used to support activities that were approved in the budget and follow the conditions of the subaward agreement. Any program income approved by the NHDOJ Grants Management Unit must be reported by the subrecipient to the NHDOJ Grants Management Unit so that it is reported on the quarterly Federal Financial Report (SF-425) in accordance with the addition alternative. If the program income amount changes (increases or decreases) during the project period, the subrecipient must provide approval by the end of the project period. Failure to comply with these requirements may result in audit findings for both the recipient and the subrecipient.

37. Subrecipient product monitoring

The subrecipient agrees to be monitored to ensure that materials and products (written, visual, or sound) developed with OVW formula grant program funding fall within the scope of the grant program and do not compromise victim safety.

38. Publications disclaimer for STOP Formula subrecipients

The subrecipient agrees that all materials and publications (written, web-based, audio-visual, or any other format) resulting from subaward activities shall contain the following statement: "This project was supported by Subgrant No._____awarded by the state administering office for the Office on Violence Against Women, U.S. Department of Justice's STOP Formula Grant Program. The opinions, findings, conclusions, and recommendations expressed in this publication/program/exhibition are

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those of the author(s) and do not necessarily reflect the views of the state or the U.S. Department of Justice."

39. Copyrighted works

Pursuant to 2 C.F.R. 200.315(b), the recipient may copyright any work that is subject to copyright and was developed, or for which ownership was acquired, under this award. OVW reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use the work, in whole or in part (including in the creation of derivative works), for federal purposes, and to authorize others to do so.

OVW also reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use, in whole or in part (including in the creation of derivative works), any work developed by a subrecipient ("subgrantee") of this award, for federal purposes, and to authorize others to do so.

In addition, the recipient (or subrecipient, contractor, or subcontractor of this award at any tier) must obtain advance written approval from the OVW program manager assigned to this award, and must comply with all conditions specified by the program manager in connection with that approval, before: 1) using award funds to purchase ownership of, or a license to use, a copyrighted work; or 2) incorporating any copyrighted work, or portion thereof, into a new work developed under this award.

It is the responsibility of the recipient (and of each subrecipient, contractor, or subcontractor as applicable) to ensure that this condition is included in any subaward, contract, or subcontract under this award.

40. Consultant compensation rates

The subrecipient acknowledges that consultants paid with award funds generally may not be paid at a rate in excess of $81.25 per hour, not to exceed $650 per day. To exceed this specified maximum rate, recipients must submit to OVW a detailed justification and have such justification approved by OVW, prior to obligation or expenditure of such funds.

Issuance of this award or approval of the award budget alone does not indicate approval of any consultant rate in excess of $81.25 per hour, not to exceed $650 per day. Although prior approval is not required for consultant rates below this specified maximum rate, subrecipients are required to maintain documentation to support all daily or hourly consultant rates.

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41. Required SAM and FAPIIS reporting

The subrecipient must comply with any and all applicable requirements regarding reporting of information on civil, criminal, and administrative proceedings connected with (or connected to the performance of) either this OVW award or any other grant, cooperative agreement, or procurement contract from the federal government. Under certain circumstances, recipients of OVW awards are required to report information about such proceedings, through the federal System for Award Management (known as "SAM"), to the designated federal integrity and performance system (currently, "FAPIIS").

The details of recipient obligations regarding the required reporting (and updating) of information on certain civil, criminal, and administrative proceedings to FAPIIS within SAM are posted on the OVW web site at: https://www.justice.gov/ovw/award-conditions (Award Condition: Recipient Integrity and Performance Matters, including Recipient Reporting to FAPIIS), and are incorporated by reference here.

42. Ongoing compliance with statutory certifications

The subrecipient agrees that compliance with the statutory certification requirements is an ongoing responsibility during the award period and that, at a minimum, a hold may be placed on the subrecipient's funds for noncompliance with any of the requirements of 34 U.S.C. § 10449 (regarding rape exam payments), 34 U.S.C. § 10449(e) (regarding judicial notification), 34 U.S.C. § 10450 (regarding certain fees and costs), and 34 U.S.C. § 10451 (regarding polygraphing of sexual assault victims). Non-compliance with any of the foregoing may also result in termination or suspension of the grant or other remedial measures, in accordance with applicable laws and regulations.

43. Requirements for subrecipients providing legal assistance

The subrecipient agrees that the legal assistance eligibility requirements, as set forth below, are a continuing obligation on the part of the subrecipient. The legal assistance eligibility requirements are: (1) any person providing legal assistance through a program funded under this grant program (A) has demonstrated expertise in providing legal assistance to victims of domestic violence, dating violence, sexual assault, or stalking in the targeted population; or (B) (i) is partnered with an entity or person that has demonstrated expertise described in subparagraph (A); and (ii) has completed or will complete training in connection with domestic violence, dating violence, stalking, or sexual assault and related legal issues, including training on evidence-based risk factors for domestic and dating violence homicide;

(2) any training program conducted in satisfaction of the requirement of paragraph (1) has been or will be developed with input from and in collaboration with a state, local, territorial, or tribal domestic

Initial: GRD
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violence, dating violence, sexual assault, or stalking victim service provider or coalition, as well as appropriate state, local, territorial, and tribal law enforcement officials; (3) any person or organization providing legal assistance through this grant program has informed and will continue to inform state, local, territorial, or tribal domestic violence, dating violence, stalking, or sexual assault programs and coalitions, as well as appropriate state and local law enforcement officials of their work; and (4) the recipient's organizational policies do not require mediation or counseling involving offenders and victims physically together, in cases where sexual assault, dating violence, domestic violence, or child sexual abuse is an issue. The recipient also agrees to ensure that any subrecipient ("subgrantee") at any tier will comply with this condition.

I have read and understand all 43 special provisions contained in this document:

Name and Title of Authorized Representative: Sarah Mattson Dustin, Executive Director

Signature

10/29/2020
Date

New Hampshire Legal Assistance, 117 N. State Street, Concord, NH 03301

Name and Address of Agency

Initial SMD
Date 10/29/20

EXHIBIT D

EEOP Reporting

I, Sarah Mattson Dustin [*responsible official*], certify that

New Hampshire Legal Assistance [*recipient*] has completed the EEO reporting tool certification

form at: **https://ojp.gov/about/ocr/faq_eeop.htm** on 11/18/2018 [Date]

And that Sarah Mattson Dustin [*responsible official*] has completed the EEOP training at https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm on: 11/18/2018 [*date*]

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

Signature: _____ Date: 10/29/2020

Initial SMD
Date 10/29/20

EXHIBIT E

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 New Hampshire Legal Assistance (Applicant) certifies that any funds awarded through **grant number 2021VAW17** 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 New Hampshire Legal Assistance (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: Sarah Mattson Dustin, Executive Director

Signature: _____ Date: 10/29/2020

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Date 10/29/20

EXHIBIT F

NEW HAMPSHIRE DEPARTMENT OF JUSTICE

CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS

Applicants should refer to the regulations cited below to determine the certification to which they are required to attest. Applicants should also review the instructions for certification included in the regulations before completing this form. The certifications shall be treated as a material representation of fact upon which reliance will be placed when the U.S. Department of Justice ("Department") determines to award the covered transaction, grant, or cooperative agreement.

1. LOBBYING

As required by 31 U.S.C. § 1352, as implemented by 28 C.F.R. Part 69, the Applicant certifies and assures (to the extent applicable) the following:
(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Applicant, 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, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Applicant's request for Federal funds is in excess of $100,000, and 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 Applicant shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities" in accordance with its (and any DOJ awarding agency's) instructions; and

(c) The Applicant shall require that the language of this certification be included in the award documents for all subgrants and procurement contracts (and their subcontracts) funded with Federal award funds and shall ensure that any certifications or lobbying disclosures required of recipients of such subgrants and procurement contracts (or their subcontractors) are made and filed in accordance with 31 U.S.C. § 1352.

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

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EXHIBIT F

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Applicant certifies, with respect to

prospective participants in a primary tier "covered transaction," as defined at 2 C.F.R. § 2867.20(a), that neither it nor any of its principals—

(a) is presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) has within a three-year period preceding this application been convicted of a felony criminal violation under any Federal law, or been convicted or had a civil judgment rendered against it for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, tribal, or local) transaction or private agreement or transaction;

violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion or receiving stolen property, making false claims, or obstruction of justice, or commission of any offense indicating a lack of business integrity or business honesty that seriously and directly affects its (or its principals') present responsibility;

(c) is presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, tribal, or local) with commission of any of the offenses enumerated in paragraph (b) of this certification; and/or

(d) has within a three-year period preceding this application had one or more public transactions (Federal, State, tribal, or local) terminated for cause or default.

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Applicant or any of its principals was convicted, within a three-year period preceding this application, of a felony criminal violation under any Federal law, the Applicant also must disclose such felony criminal conviction in writing to the Department (for OJP Applicants, to OJP at Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov), unless such disclosure has already been made.

3. FEDERAL TAXES

A. If the Applicant is a corporation, it certifies either that (1) the corporation has no unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability, or (2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP Applicants, to OJP at

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Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov).

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application.

4. DRUG-FREE WORKPLACE (GRANTEES OTHER THAN INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, as implemented at 28 C.F.R. Part 83, Subpart F, for grantees, as defined at 28 C.F.R. §§ 83.620 and 83.650:
A. The Applicant certifies and assures that it will, or will continue to, provide a drug-free workplace by—

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in its workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an on-going drug-free awareness program to inform employees about—

(1) The dangers of drug abuse in the workplace;

(2) The Applicant's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the award be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the award, the employee will—

(1) Abide by the terms of the statement; and

(2) Notify the employer in writing of the employee's conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

(e) Notifying the Department, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title of any such convicted employee to the Department, as follows:

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EXHIBIT F

For COPS award recipients - COPS Office, 145 N Street, NE, Washington, DC, 20530;
For OJP and OVW award recipients - U.S. Department of Justice, Office of Justice Programs, ATTN: Control Desk, 810 7th Street, N.W., Washington, D.C. 20531.
Notice shall include the identification number(s) of each affected award;
(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency; and

(g)Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

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

Sarah Mattson Dustin, Executive Director
Name and Title of Head of Agency

Signature

10/29/2020
Date

New Hampshire Legal Assistance, 117 N. State Street, Concord, NH 03301
Name and Address of Agency

Initial SMD
Date 10/29/20

EXHIBIT G

U.S. Department of Justice
Office on Violence Against Women

Acknowledgement of Notice of Statutory Requirement to Comply with the Confidentiality and Privacy Provisions of the Violence Against Women Act, as Amended

Under section 40002(b)(2) of the Violence Against Women Act, as amended (42 U.S.C. 13925(b)(2)), grantees and subgrantees with funding from the Office on Violence Against Women (OVW) are required to meet the following terms with regard to nondisclosure of confidential or private information and to document their compliance. By signature on this form, applicants for grants from OVW are acknowledging that that they have notice that, if awarded funds, they will be required to comply with this provision, and will mandate that subgrantees, if any, comply with this provision, and will create and maintain documentation of compliance, such as policies and procedures for release of victim information, and will mandate that subgrantees, if any, will do so as well.

(A) **In general**
In order to ensure the safety of adult, youth, and child victims of domestic violence, dating violence, sexual assault, or stalking, and their families, grantees and subgrantees under this subchapter shall protect the confidentiality and privacy of persons receiving services.

(B) **Nondisclosure**
Subject to subparagraphs (C) and (D), grantees and subgrantees shall not—
(i) disclose, reveal, or release any personally identifying information or individual information collected in connection with services requested, utilized, or denied through grantees' and subgrantees' programs, regardless of whether the information has been encoded, encrypted, hashed, or otherwise protected; or
(ii) disclose, reveal, or release individual client information without the informed, written, reasonably time-limited consent of the person (or in the case of an unemancipated minor, the minor and the parent or guardian or in the case of legal incapacity, a court-appointed guardian) about whom information is sought, whether for this program or any other Federal, State, tribal, or territorial grant program, except that consent for release may not be given by the abuser of the minor, incapacitated person, or the abuser of the other parent of the minor.

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EXHIBIT G

If a minor or a person with a legally appointed guardian is permitted by law to receive services without the parent's or guardian's consent, the minor or person with a guardian may release information without additional consent.

(C) **Release**
If release of information described in subparagraph (B) is compelled by statutory or court mandate—
(i) grantees and subgrantees shall make reasonable attempts to provide notice to victims affected by the disclosure of information; and
(ii) grantees and subgrantees shall take steps necessary to protect the privacy and safety of the persons affected by the release of the information.

(D) **Information sharing**
(i) Grantees and subgrantees may share—
(I) nonpersonally identifying data in the aggregate regarding services to their clients and nonpersonally identifying demographic information in order to comply with Federal, State, tribal, or territorial reporting, evaluation, or data collection requirements;
(II) court-generated information and law enforcement-generated information contained in secure, governmental registries for protection order enforcement purposes; and
(III) law enforcement-generated and prosecution-generated information necessary for law enforcement and prosecution purposes.
(ii) In no circumstances may—
(I) an adult, youth, or child victim of domestic violence, dating violence, sexual assault, or stalking be required to provide a consent to release his or her personally identifying information as a condition of eligibility for the services provided by the grantee or subgrantee;
(II) any personally identifying information be shared in order to comply with Federal, tribal, or State reporting, evaluation, or data collection requirements, whether for this program or any other Federal, tribal, or State grant program.

(E) **Statutorily mandated reports of abuse or neglect**
Nothing in this section prohibits a grantee or subgrantee from reporting suspected abuse or neglect, as those terms are defined and specifically mandated by the State or tribe involved.

(F) **Oversight**
Nothing in this paragraph shall prevent the Attorney General from disclosing grant activities authorized in this Act to the chairman and ranking members of the Committee on the Judiciary of the House of Representatives and the Committee on the Judiciary of the Senate exercising Congressional oversight authority. All disclosures shall protect confidentiality and omit personally identifying information, including location information about individuals.

(G) **Confidentiality assessment and assurances**
Grantees and subgrantees must document their compliance with the confidentiality and privacy provisions required under this section.

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Date 6/29/20

EXHIBIT G

As the duly authorized representative of the applicant, I hereby acknowledge that the applicant has received notice of that if awarded funding they will comply with the above statutory requirements. This acknowledgement shall be treated as a material representation of fact upon which the Department of Justice will rely if it determines to award the covered transaction, grant, or cooperative agreement.

Sarah Mattson Dustin — Executive Director

Typed Name of Authorized Representative — Title

Telephone Number 603-206-2226

Signature of Authorized Representative — 10/29/2020 Date Signed

New Hampshire Legal Assistance

Agency Name

Public Reporting Burden Paperwork Reduction Act Notice. Under the Paperwork Reduction Act, a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. We try to create forms that are accurate, can be easily understood, and which impose the least possible burden on you to provide us with information. The estimated average time to complete and file this form is 60 minutes per form. If you have comments regarding the accuracy of this estimate, or suggestions for making this form simpler, you can write to the Office on Violence Against Women, U.S. Department of Justice, 145 N Street, NE, 10th Floor, Washington, DC 20530.

Initial SM
Date 10/29/20

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 NEW HAMPSHIRE LEGAL ASSISTANCE is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on April 20, 1971. 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: **63969**
Certificate Number: **0004878013**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 1st day of April A.D. 2020.

William M. Gardner
Secretary of State

CERTIFICATE OF AUTHORITY

I, Anne Jenness, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of New Hampshire Legal Assistance.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on November 13, 2019, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Sarah Mattson Dustin, Executive Director (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of New Hampshire Legal Assistance to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

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

Dated: 10/29/20

Anne Jenness
Signature of Elected Officer
Name: Anne Jenness
Title: Secretary

NEW HAMPSHIRE LEGAL ASSISTANCE

Board of Directors

ANNUAL BOARD RESOLUTION
AUTHORIZING FUNDING APPLICATIONS

November 13, 2019

Be it resolved that the Executive Director of New Hampshire Legal Assistance (NHLA) and/or her designee is authorized to seek and apply for funds from:

Endowment for Health,
Local Community Development Offices,
New Hampshire Bar Foundation (IOLTA and other),
New Hampshire Charitable Foundation and affiliated foundations and funds,
New Hampshire Bureau of Elderly and Adult Services,
New Hampshire Department of Health and Human Services,
New Hampshire Housing Finance Authority,
New Hampshire Department of Justice,
New Hampshire Legislature (for renewal and possible expansion of NHLA's state appropriation),
U.S. Administration on Community Living,
U.S. Department of Housing and Urban Development,
U. S. Department of Justice,
United Ways,
and is further authorized to apply for other public and private grants, contracts, and awards, and donations, for civil legal services to the poor, to be used for general revenues and for special projects, and is further authorized to execute such documents as necessary to accept such funds in the name of New Hampshire Legal Assistance.

This resolution shall remain in effect through December 31, 2020.

Adopted by the Board of Directors

November 13, 2019

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 10/28/2020

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

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

PRODUCER	CONTACT NAME: Cara Scala	
FIAI/Cross Insurance 1100 Elm Street Manchester NH 03101	PHONE (A/C, No, Ext): (603) 669-3218	FAX (A/C, No): (603) 645-4331
	E-MAIL ADDRESS: cscala@crossagency.com	

INSURED	INSURER(S) AFFORDING COVERAGE	NAIC #
NEW HAMPSHIRE LEGAL ASSISTANCE INC 117 N. STATE STREET CONCORD NH 03301-4407	INSURER A: MMG Ins Co	15997
	INSURER B: Sequoia Ins Co	22985
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** 20-21 All lines **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [ ] POLICY [ ] PRO-JECT [X] LOC [ ] OTHER:			BP13365128	07/01/2020	07/01/2021	EACH OCCURRENCE	$ 2,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 1,000,000
							MED EXP (Any one person)	$ 5,000
							PERSONAL & ADV INJURY	$ 2,000,000
							GENERAL AGGREGATE	$ 4,000,000
							PRODUCTS - COMP/OP AGG	$ 4,000,000
								$
A	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY			BP13365128	07/01/2020	07/01/2021	COMBINED SINGLE LIMIT (Ea accident)	$ 2,000,000
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
A	[X] UMBRELLA LIAB [X] OCCUR [ ] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [X] RETENTION $ 10,000			KU13373043	07/01/2020	07/01/2021	EACH OCCURRENCE	$ 1,000,000
							AGGREGATE	$
								$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N [N] N/A If yes, describe under DESCRIPTION OF OPERATIONS below			QWC1113594 (3a.) NH	07/01/2020	07/01/2021	[X] PER STATUTE [ ] OTH-ER	
							E.L. EACH ACCIDENT	$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000

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

Refer to policy for exclusionary endorsements and special provisions.

CERTIFICATE HOLDER

New Hampshire Department of Justice
33 Capitol Street
Concord NH 03301

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

Cara L. Scala

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IRS Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248459779
June 11, 2008 LTR 4168C E0
02-0300897 000000 00 000
00026861
BODC: TE

NEW HAMPSHIRE LEGAL ASSISTANCE
117 N STATE ST
CONCORD NH 03301-4407170

017451

Employer Identification Number: 02-0300897
Person to Contact: MS. LEWIS
Toll Free Telephone Number: 1-877-829-5500

Dear TAXPAYER:

This is in response to your request of June 02, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in SEPTEMBER 1971, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

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

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

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

Sincerely yours,

Michele M. Sullivan

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I

NEW HAMPSHIRE LEGAL ASSISTANCE
Domestic Violence Advocacy Project

Key Personnel

Name	**Job Title**	**Salary**
Kay Drought	Litigation Director and Staff Attorney	113,299
Mary Mason	Staff Attorney	61,561
Chris Schott	Staff Attorney	61,561
Erin Jasina	DVAP Director/Paralegal	65,738

KAY ELIZABETH DROUGHT

Education

BOALT HALL SCHOOL OF LAW, UNIVERSITY OF CALIFORNIA, Berkeley, California
Juris Doctor, May 1985

UNIVERSITY OF CALIFORNIA, Berkeley, California
Master of Arts, City and Regional Planning, May 1985

WILLIAMS COLLEGE, Williamstown, Massachusetts
Bachelor of Arts, *cum laude*, Political Economy, May 1981

Legal Employment

NEW HAMPSHIRE LEGAL ASSISTANCE, Portsmouth, New Hampshire
Litigation Director, 2004 to present
Branch Law Office Managing Attorney, 1997 to present

- Supervise and co-counsel significant litigation
- Lead counsel, 42 U.S.C. Section 1983 lawsuit to enforce children's rights to dental care under federal Medicaid law, *Hawkins v. Commissioner, 99-CV-143 (D.N.H.)*
- Lead counsel, Right-to-Know case involving Medicaid records, *Hawkins v. Department of Health and Human Services*, 147 N.H. 376 (2001)
- Co-counsel, successful challenge to State's inclusion of children's SSI as TANF assistance group income, *Hendrick v. Department of Health and Human Services*, New Hampshire Supreme Court August 2016.
- Conduct community outreach on Medicaid dental issues
- Organize and lead case acceptance meetings and case review discussions
- Represent individual clients in unemployment, eviction defense, and public benefits cases

TEXAS RURAL LEGAL AID, FARM WORKER DIVISION, Plainview and Hereford, Texas
Regional Counsel, 1993 to 1997
Branch Manager, 1988 to 1992
Staff Attorney, 1987 to 1997

- Litigated employment, civil rights, housing, environmental, education, and consumer cases, primarily in federal courts
- Lead counsel in numerous class action and mass plaintiff cases, including: *Murillo v. Texas A & M University System et al.*, 921 F. Supp. 443 (S.D. Tex. 1996) and *Salinas v. Rodriguez, Goodpasture, et al.*, 963 F. 2d 791 (5th Cir. 1992), *reh'g denied* 978 F. 2d 187 (5th Cir. 1992)
- Organized press conferences and media coverage of significant cases

- Gave presentations on pretrial procedure and federal labor laws at numerous seminars for new farm worker attorneys; prepared outlines, video demonstrations, and other training materials

MONTGOMERY & ANDREWS, P.A., Santa Fe, New Mexico
Associate Attorney, Commercial Department, 1985-1987

- Represented business clients in collection lawsuits; advised hospital, utility, and financial institution clients on a variety of issues; represented individuals in real estate purchases
- Gave presentations to large groups of hospital and public utility employees about legal issues affecting their work

UNIVERSITY OF CALIFORNIA, BEREKLEY, DEPARTMENT OF CITY AND REGIONAL PLANNING, Berkeley, California
Teaching Assistant, graduate level Land Use Law course, 1985

OFFICE OF THE CITY ATTORNEY, Oakland, California
Law Clerk, 1984 - 1985

Volunteer Experience

NEW HAMPSHIRE SUPERIOR COURT RULE 170 MEDIATION PROGRAM
Volunteer Mediator, 2002 to 2010

ROCKINGHAM COUNTY COMMUNITY ACTION
Member, Board of Directors, 1998 to 2000

STATE BAR OF TEXAS, DISTRICT 13A GRIEVANCE COMMITTEE
Member, 1994 to 1997

STATE BAR OF NEW MEXICO, PRO BONO COMMITTEE
Member, 1986-1987

MARY MASON
[redacted]

EDUCATION

Vermont Law School, South Royalton, VT
J.D. May 2018

- Social Media Editor for the Vermont Journal of Environmental Law.

Rutgers University, New Brunswick, NJ
B.A., Political Science & Art History, May 2012

- Spent Spring 2011 studying Art History and Political Science at John Cabot University, Rome, Italy

EXPERIENCE

New Hampshire Legal Assistance
Staff Attorney September 2018 – Present

- Represented clients in a variety of family law matters such as protective orders, divorces, and parenting cases.
- Provided counsel and advise to clients in a manner that allowed them to make educated, well informed decisions in their cases.
- Prepared clients and witnesses for hearings, managed hearing preparations, and filed motions and pleadings with the court in a timely manner.
- Obtained a favorable New Hampshire Supreme Court interlocutory appeal decision.

South Royalton Legal Clinic
Student Clinician January 2018 – May 2018

- Prepared witnesses for hearings and conducted direct examinations in Washington and Windsor Counties.
- Helped with intake for potential new clients and provided legal information to call-ins that could not become clients.
- Helped counsel clients on intimate partner violence, relief from abuse orders, divorce, and parental rights and responsibilities.
- Filed a variety of motions in Washington, Orange, and Windsor Counties.

Garfield Goodrum, Design Law
Law Clerk, May 2017 – August 2017

- Assisted in preparation for litigation regarding copyright infringement including preparing deposition digests.
- Researched and prepared a memo on attorney's fee under the Lanham Act.
- Researched state copyright laws and sate filing requirements.

VT Department of Labor, Montpelier, VT
Legal Intern May 2016 – August 2016, June 2017 – August 2017

- Wrote regulations for Vermont's Earned Sick Time Law (Act 69) and researched Earned Sick Time rules from other states and municipalities.
- Researched and prepared a memo on the changes to overtime eligibility under the new 2016 Fair Labor Standards Act regulations.
- Researched and prepared responses for worker's compensation, unemployment, and FLSA inquiries.
- Drafted Appeals briefs to Vermont Supreme Court.

MA Department of Public Health Prevention and Wellness Trust Fund (DPH), Boston, MA
Program Coordinator, December 2014 – August 2015

- Provided overall program assistance for DPH Prevention and Wellness Trust Fund including: contract/fiscal coordination, administrative support, meeting and event planning.
- As Fiscal Coordinator, processed and tracked all contracts, contract plans, encumbrances, engagements, amendments and invoices; communicated with grantees and vendors to assist in paperwork and ensure compliance with required timelines; helped manage the budget.

Fiscal Coordinator, contracted through Ripples Group—Boston, MA; May 2012 – December 2014

- Provided fiscal and administrative assistance for DPH Tobacco Cessation & Prevention Program (MTCP), including: contract/fiscal coordination and administrative support.

Christopher Schott

[redacted]

Education

University of New Hampshire School of Law, Concord, NH — **Graduated May 2018**
Juris Doctor Candidate
GPA 3.21, Recipient of Presidential Scholarship and New Hampshire Grant

Advanced Criminal Practice Clinic — Aug. 2017 – Dec. 2017
Student Attorney
- Served indigent clients in New Hampshire and federal criminal proceedings.
- Researched New Hampshire and federal criminal law and filed written motions on behalf of client's defense.

Criminal Practice Clinic — Jan. 2017- May 2017
Student Attorney
- Represented indigent clients in misdemeanor and felony criminal cases in New Hampshire state court.
- Appeared in court to conduct cross examinations and assist supervising attorney.

Gettysburg College, Gettysburg, PA — **Graduated May 2015**
Bachelor of Arts in Political Science, Environmental Studies Minor
GPA 3.49, Dean's List Recipient, Member of Pi Sigma Alpha Political Science Honor Society

Employment

New Hampshire Legal Assistance — **Portsmouth, NH**
Staff Attorney — May 2018 – Present
- Represent victims of domestic violence in protective order, divorce, and parenting cases.
- Advise victims of domestic violence regarding variety of legal issues they face as the result of abuse.
- Track New Hampshire bills and observe legislative hearings related to issues of domestic violence and family law.

New Hampshire Department of Justice – Environmental Protection Bureau — **Concord, NH**
Legal Intern - Residency — Jan. 2018 – May 2018
- Aided supervising attorney in conducting a criminal investigation.
- Drafted complaints to enforce New Hampshire environmental regulations.
- Researched and advised on questions of criminal, property, and consumer protection law.

New Hampshire Legal Assistance — **Portsmouth, NH**
Legal Intern — May 2017 – Aug. 2017
- Aided in the representation of client's domestic violence, landlord-tenant, and housing discrimination cases.
- Researched and advised on questions of healthcare, welfare, and education law.
- Conducted direct and cross examinations in domestic violence cases before New Hampshire state courts.

New Hampshire Department of Environmental Services — **Concord, NH**
Legal Intern — May 2016 – Aug. 2016
- Drafted documents to enforce state regulations of public bathing facilities.
- Conducted research and advised on legal questions for members of the department.
- Participated in on-site regulatory inspections of public bathing facilities.

Adams County Public Defender's Office — **Gettysburg, PA**
Legal Intern — Feb. 2015 – May 2015
- Performed research on Pennsylvania and federal law to form arguments for court cases.
- Observed first hand plea bargaining, revocation hearings and criminal trials.

Competencies

WestLaw Next, Lexis Advance, Bloomberg Law, Geographic Information Systems, STATA

Erin P. Jasina

154 High Street, Portsmouth, NH 03801
Phone: (603) 431-7411, ext. 2509 • Email: ejasina@nhla.org

WORK EXPERIENCE

NEW HAMPSHIRE LEGAL ASSISTANCE (NHLA)
Domestic Violence Advocacy Project Director October 2017-present

- Responsible for training, mentoring, and supervising project staff, including seven attorneys, one paralegal, and one administrative manager
- Prepare Federal and State grant progress reports on an annual, biannual, and quarterly basis
- Serve as point person for media and general public inquiries related to domestic violence and family law issues
- Facilitate quarterly meetings of the Domestic Violence Advisory Council made up of project partners and other key community stakeholders

Domestic Violence Advocacy Project Co-Director December 2014-October 2017

Paralegal Advocate, Domestic Violence Advocacy Project January 2008-present

- Assist attorneys in the representation of domestic violence victims/survivors in family law related matters, including divorce, parental rights & responsibilities, child support, and termination of parental rights
- Provide counsel & advice, under the supervision of project attorneys, to clients of the Strafford County Family Justice Center
- Coordinate with domestic violence crisis centers statewide to locate attorneys within NHLA to represent clients at final domestic violence protective order hearings
- Coordinate statewide DVAP referral process with crisis centers, NH Bar Association's Pro Bono Program, and the Legal Advice & Referral Center
- Assist attorneys with trial preparation by drafting court forms and pleadings, creating exhibit binders, and preparing financial affidavits
- Participate in the discovery process by obtaining and analyzing records from bank institutions and police departments, and drafting answers to interrogatories
- Maintain client contact and provide support throughout case process, including attendance at court hearings
- Train crisis center advocates on safe and effective parenting plans
- Provide advocacy to clients seeking emergency assistance from town local welfare offices
- Conduct legal research using Westlaw, the Internet, and public records

NEW HAMPSHIRE LEGAL ASSISTANCE September 2013-present
Intern Coordinator

RHODE ISLAND DEPARTMENT OF THE ATTORNEY GENERAL 2005-December 2007
Paralegal, Elder Abuse Unit and White Collar Crime Unit, Criminal Division

- Responsible for the preparation and filing of motions, including answering discovery requests
- Acted as a contact for the public to report and ask questions regarding elder abuse
- Maintained statistics for all pending and disposed cases handled by the Elder Abuse Unit
- Participated in investigations of elder abuse
- Communicated with local and state law enforcement agencies throughout criminal proceedings
- Prepared presentations and assisted in the training of law enforcement personnel and elder advocates

Erin P. Jasina

154 High Street, Portsmouth, NH 03801
Phone: (603) 431-7411, ext. 2509 • Email: ejasina@nhla.org

RHODE ISLAND DEPARTMENT OF THE ATTORNEY GENERAL 2005
Paralegal, Insurance Advocacy Unit, Civil Division

- Assisted with the preparation of insurance rate hearings, including tracking responses to all data requests, maintaining attorneys' files, and overseeing the production of trial binders
- Responsible for the preparation and filing of legal briefs
- Compared and reviewed proposed insurance laws and regulations

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP, Boston, MA 2004-2005
Legal Hiring Assistant

- Assisted in the hiring process of Summer Associates
- Responsible for arranging interviews of all prospective attorneys
- Represented firm at law school job fairs/receptions
- Prepared materials used by attorneys at weekly Hiring Committee Meeting and participated in the meetings
- Maintained firm-wide database of all attorney applicants
- Point of contact for attorneys regarding any HR related matters

DEBEVOISE & PLIMPTON LLP, Washington, DC 2003-2004
Legal Receptionist

- Handled all incoming calls from clients, attorneys, and the general public
- Assisted managing partner on special projects
- Maintained and arranged office space for attorneys, clients, and staff
- Organized office wide events, working with outside vendors and suppliers

EDUCATION

NORTHEASTERN UNIVERSITY, Boston, MA January-March 2005
Paralegal Professional Certificate Program

THE CATHOLIC UNIVERSITY OF AMERICA, Washington, DC 1999-2003
B.A. Media Studies

- Overall G.P.A. – 3.76/4.0; Magna Cum Laude
- Phi Eta Sigma (Fall 2000 – Spring 2003)
- Highest Honor in Senior Comprehensive Exam

COMMITTEES AND SPECIAL TRAINING

- Member of the New Hampshire Family Mediator Certification Board since July 2015
- Served as Chair and NHLA's representative to the Strafford County Family Justice Center Advisory Council
- Attended the National Family Justice Center Alliance Conference (2011, 2012, 2014, 2016)
- Attend annual NH Statewide Conferences on Domestic and Sexual Violence and Stalking
- April of 2007- Attended the Courtroom Technology course given by the National District Attorneys Association at the National Advocacy Center in Columbia, SC. This four day course focused on using PowerPoint as a tool for case analysis and courtroom presentations.

COMPUTER SKILLS

- Proficient in Microsoft Word, Excel, PowerPoint, Westlaw, Lexis, FLAPS, and Web-based research

NEW HAMPSHIRE LEGAL ASSISTANCE Board of Directors (Updated February 2020)

KILE ADUMENE (Secretary - LARC)	Manchester Community Health Center	145 Hollis St., Manchester, 03101	[redacted]	[redacted]
JOHN T. BEARDMORE (Treasurer - NHLA)	Fidelity Investments	[redacted]	[redacted]	[redacted]
GEORGE DANA BISBEE, Esq. (Chair – LARC and NHLA)		[redacted]	[redacted]	[redacted]
DEBORAH BUTLER, CPA (Vice Chair – NHLA)	Deborah Butler, CPA 1911 Office	P.O. Box 323, 20 Central Sq., Keene, 03431	[redacted]	[redacted]
LAUREN SNOW CHADWICK, Esq.	National Education Association	[redacted]	[redacted]	[redacted]
MICHAEL DELANEY, Esq.	McLane Middleton	900 Elm St., P.O. Box 326 Manchester, 03105-0326	[redacted]	[redacted]
CLAIRE H. GAGNON, CPA	Easterseals NH	555 Auburn St., Manchester, 03103	[redacted]	[redacted]
MARGARET GOODLANDER, Esq.		[redacted]	[redacted]	[redacted]
ELIZABETH GREENWOOD		[redacted]	[redacted]	[redacted]
DOUGLAS P. HILL, Esq.		[redacted]	[redacted]	[redacted]
ANNE JENNESS, Esq. (Secretary – NHLA)	Gallagher, Callahan & Gartrell, P.C.	214 North Main St., P.O. Box 1415 Concord, 03302-1415	[redacted]	[redacted]
QUINN KELLY, Esq.	Boyle, Shaughnessy & Campo PC	650 Elm St., Suite 404 Manchester, 03101	[redacted]	[redacted]
MICHAEL S. LEWIS, Esq.	Rath, Young & Pignatelli, PC	One Capital Plaza, P.O. Box 1500 Concord, 03302-1500	[redacted]	[redacted]
SINDISO MNISI WEEKS, LLB, Ph.D.	University of Massachusetts-Boston	100 Morrissey Blvd. Boston, MA 02125	[redacted]	[redacted]
REBECCA NANN	Holistic Therapeutic Arts	[redacted]	[redacted]	[redacted]
JOHN J. PELLETIER, SR.		[redacted]	[redacted]	[redacted]
DEBORAH KANE REIN, Esq. (Vice-Chair – LARC) (LARC only)	Hess Gehris Solutions	95 N. State St. Concord, 03301	[redacted]	[redacted]
TALESHA SAINT-MARC, Esq. (Treasurer – LARC)	Bernstein Shur	670 N. Commercial St., PO Box 1120 Manchester, NH 03105-1120	[redacted]	[redacted]
ERIN VANDEN BORRE, Esq.	Orr & Reno, PA	45 South Main St., Ste. 400 P.O. Box 3550, Concord, 03302-3550	[redacted]	[redacted]

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.

Financial Statements

With Schedule of Expenditures of Federal Awards

December 31, 2019 and 2018

and

Independent Auditor's Report

Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit
of Financial Statements Performed in Accordance
With *Government Auditing Standards*

Report on Compliance for Each Major Federal Program
and Report on Internal Control Over Compliance
Required by the Uniform Guidance

Schedule of Findings and Questioned Costs

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
FINANCIAL STATEMENTS
December 31, 2019 and 2018

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VACHON CLUKAY
& COMPANY PC

CERTIFIED PUBLIC ACCOUNTANTS
608 Chestnut Street • Manchester, New Hampshire 03104
(603) 622-7070 • Fax: (603) 622-1452 • www.vachonclukay.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
New Hampshire Legal Assistance, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of New Hampshire Legal Assistance, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2019 and 2018, 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.

Auditor's 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the 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 opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of New Hampshire Legal Assistance, Inc., as of December 31, 2019 and 2018, 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.

Other Matters

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying combining statements of financial position and activities are presented for purposes of additional analysis and are not a required part of the financial statements. Additionally, the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* is presented for purposes of additional analysis and is not a required part of the 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 information has been subjected to the auditing procedures applied in the audit 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2020, on our consideration of New Hampshire Legal Assistance, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of New Hampshire Legal Assistance, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering New Hampshire Legal Assistance, Inc.'s internal control over financial reporting and compliance.

Vachon Clukay & Company PC

Manchester, New Hampshire
March 30, 2020

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Statements of Financial Position
December 31, 2019 and 2018

	2019	2018
ASSETS		
CURRENT ASSETS:		
Cash and equivalents	$ 645,108	$ 616,746
Cash, restricted	130,253	25,443
Investments	875,059	700,000
Grants and contracts receivable	2,173,248	3,071,962
Contributions receivable, net	39,318	27,731
Prepaid expenses	33,127	37,422
Security deposits	13,850	13,850
TOTAL CURRENT ASSETS	3,909,963	4,493,154
NONCURRENT ASSETS:		
Property and equipment (net)	271,863	261,832
TOTAL NONCURRENT ASSETS	271,863	261,832
TOTAL ASSETS	$ 4,181,826	$ 4,754,986
LIABILITIES & NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	$ 96,388	$ 88,329
Accrued expenses	196,372	170,474
Deposits held for others	130,253	25,443
Current portion of note payable	5,000	11,000
TOTAL CURRENT LIABILITIES	428,013	295,246
NONCURRENT LIABILITIES:		
Note payable, less current portion		6,000
TOTAL NONCURRENT LIABILITIES	-	6,000
TOTAL LIABILITIES	428,013	301,246
NET ASSETS:		
Without donor restrictions:		
Undesignated	832,017	767,899
Board designated operating reserve	550,000	500,000
With donor restrictions:		
Purpose restrictions	544,538	797,338
Time restrictions for future periods	1,827,258	2,388,503
TOTAL NET ASSETS	3,753,813	4,453,740
TOTAL LIABILITIES AND NET ASSETS	$ 4,181,826	$ 4,754,986

See notes to financial statements

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Statements of Activities
For the Years Ended December 31, 2019 and 2018

	2019	2018
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
SUPPORT AND REVENUE:		
New Hampshire Bar Foundation - IOLTA	$ 326,667	$ 314,998
Government grants and contracts	1,293,160	726,148
United Ways	43,333	59,547
Contributions - Foundations and Other	206,712	336,033
Contributions - Campaign for Legal Services	350,350	370,457
Case revenue	43,419	66,355
Investment income	25,179	7,405
Net assets released from donor restrictions	2,503,589	2,575,310
TOTAL SUPPORT AND REVENUE WITHOUT DONOR RESTRICTIONS	4,792,409	4,456,253
EXPENSES:		
Program services:		
Domestic violence project	1,360,361	831,881
Housing justice project	559,071	641,909
Senior law project	373,543	443,004
Public benefits	205,384	
Youth law project	87,385	146,025
Other civil legal services	1,234,307	1,460,473
Total program services	3,820,051	3,523,292
Supporting services:		
Fund raising	197,846	212,422
Management and general	660,394	507,195
Total supporting services	858,240	719,617
TOTAL EXPENSES	4,678,291	4,242,909
INCREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	114,118	213,344
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
New Hampshire Bar Foundation - IOLTA	233,333	225,002
Government grants and contracts	1,245,664	1,133,778
United Ways	48,542	50,023
Contributions - Foundations and Other	162,005	405,088
Net assets released from donor restrictions	(2,503,589)	(2,575,310)
DECREASE IN NET ASSETS WITH DONOR RESTRICTIONS	(814,045)	(761,419)
CHANGE IN NET ASSETS	(699,927)	(548,075)
NET ASSETS - January 1	4,453,740	5,001,815
NET ASSETS - December 31	$ 3,753,813	$ 4,453,740

See notes to financial statements

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Statement of Functional Expenses
For the Year Ended December 31, 2019

	Program Services							Supporting Services			
	Domestic Violence Project	Housing Justice Project	Senior Law Project	Public Benefits	Youth Law Project	Other Civil Legal Services	Total	Fund Raising	Management and General	Total	Combined Total
Salaries	$ 837,591	$ 374,991	$ 231,181	$ 129,630	$ 55,690	$ 762,606	$ 2,391,689	$ 61,131	$ 443,072	$ 504,203	$ 2,895,892
Payroll taxes	64,249	28,843	17,730	9,852	4,229	56,877	181,780	4,833	33,709	38,542	220,322
Employee benefits	133,165	64,189	36,764	20,332	8,761	111,912	375,123	8,286	69,258	77,544	452,667
Space and occupancy	66,971	28,543	15,846	10,544	4,630	68,006	194,540		35,141	35,141	229,681
Office supplies and expenses	11,371	5,109	3,713	1,733	741	9,311	31,978	15,295	7,488	22,783	54,761
Postage	3,187	1,301	867	392	152	1,330	7,229	989	1,485	2,474	9,703
Equipment rental and maintenance	6,472	2,964	1,536	948	416	5,158	17,494		3,160	3,160	20,654
Communications	11,207	4,729	2,652	1,539	505	7,761	28,393		5,129	5,129	33,522
Library	15,102	6,441	3,565	2,057	903	9,886	37,954		6,856	6,856	44,810
Training and meetings	9,854	4,015	6,750	1,571	689	6,110	28,989	50	5,246	5,296	34,285
Insurance	6,276	2,647	1,485	1,115	490	8,560	20,573		3,716	3,716	24,289
Dues and fees	7,207	3,005	1,745	1,043	399	5,837	19,236	272	3,998	4,270	23,506
Litigation expenses	20,460	8,008	3,310	1,988	739	2,169	36,674				36,674
Temporaries/contract services	22,170	10,478	5,269	7,909	3,385	96,706	145,917	1,315	27,149	28,464	174,381
Sub-Grants	115,454	7,346	34,583	11,929	4,437	46,344	220,093				220,093
Travel	28,840	6,137	5,773	2,673	1,162	4,734	49,319	564	9,011	9,575	58,894
Distributions to campaign partners								82,117		82,117	82,117
Other expenses	785	325	774	129	57	323	2,393	22,994	435	23,429	25,822
Depreciation						30,677	30,677		5,541	5,541	36,218
Total Functional Expenses	$ 1,360,361	$ 559,071	$ 373,543	$ 205,384	$ 87,385	$ 1,234,307	$ 3,820,051	$ 197,846	$ 660,394	$ 858,240	$ 4,678,291

See notes to financial statements

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Statement of Functional Expenses
For the Year Ended December 31, 2018

	Program Services						Supporting Services			
	Domestic Violence Project	Housing Justice Project	Senior Law Project	Youth Law Project	Other Civil Legal Services	Total	Fund Raising	Management and General	Total	Combined Total
Salaries	$ 503,360	$ 425,938	$ 302,132	$ 98,038	$ 891,275	$ 2,220,743	$ 50,382	$ 338,454	$ 388,836	$ 2,609,579
Payroll taxes	38,507	32,584	23,113	7,500	66,834	168,538	3,966	26,875	30,841	199,379
Employee benefits	78,242	66,933	46,827	15,305	126,629	333,936	4,970	50,505	55,475	389,411
Space and occupancy	39,922	32,695	21,142	7,420	89,708	190,887	5,128	25,955	31,083	221,970
Office supplies and expenses	8,086	6,900	6,129	1,607	14,240	36,962	12,844	6,595	19,439	56,401
Postage	1,811	1,458	1,075	337	1,728	6,409	756	949	1,705	8,114
Equipment rental and maintenance	4,406	3,381	2,178	771	7,376	18,112	487	2,463	2,950	21,062
Communications	6,461	5,313	3,458	1,219	11,599	28,050	754	3,814	4,568	32,618
Library	11,678	8,981	7,106	3,788	5,414	36,967	993	5,026	6,019	42,986
Training and meetings	7,936	15,827	5,345	829	4,004	33,941	1,051	4,633	5,684	39,625
Insurance	3,493	2,883	1,854	655	9,697	18,582	498	2,526	3,024	21,606
Dues and fees	3,204	2,997	2,280	696	6,617	15,794	424	2,147	2,571	18,365
Litigation expenses	13,145	6,483	3,825	927	14,268	38,648				38,648
Temporaries/contract services	14,860	12,980	8,056	2,972	149,488	188,356	8,755	26,100	34,855	223,211
Sub-Grants	79,609	5,728	725	348	40,840	127,250				127,250
Travel	16,510	10,320	7,418	3,499	2,205	39,952	2,268	5,591	7,859	47,811
Distributions to campaign partners							97,314		97,314	97,314
Other expenses	651	508	341	114	579	2,193	21,349	3,118	24,467	26,660
Depreciation					17,972	17,972	483	2,444	2,927	20,899
Total Functional Expenses	$ 831,881	$ 641,909	$ 443,004	$ 146,025	$ 1,460,473	$ 3,523,292	$ 212,422	$ 507,195	$ 719,617	$ 4,242,909

See notes to financial statements

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Statements of Cash Flows
For the Years Ended December 31, 2019 and 2018

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ (699,927)	$ (548,075)
Adjustments to reconcile change in net assets to net cash used by operating activities:		
Depreciation	36,218	20,899
Net effect of changes in:		
Grants and contracts receivable	898,714	589,294
Contributions receivable	(11,587)	(22,731)
Prepaid expenses	4,295	(4,732)
Accounts payable	8,059	40,972
Accrued expenses	25,898	19,410
Deposits held for others	104,810	(4,167)
Net cash provided by operating activities	366,480	90,870
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(46,249)	(26,773)
Purchase of investments	(175,059)	(697,622)
Net cash used in investing activities	(221,308)	(724,395)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on note payable	(12,000)	(12,000)
Net cash used for financing activities	(12,000)	(12,000)
NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS	133,172	(645,525)
CASH AND EQUIVALENTS - January 1	642,189	1,287,714
CASH AND EQUIVALENTS - December 31	$ 775,361	$ 642,189

See notes to financial statements

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
NOTES TO FINANCIAL STATEMENTS
For the Years Ended December 31, 2019 and 2018

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

New Hampshire Legal Assistance, Inc. is a non-profit organization incorporated in 1971, with the mission to fulfill America's promise of equal justice by providing civil legal services to New Hampshire's poor, including education and empowerment, advice, representation, and advocacy for systemic change.

The accounting policies of New Hampshire Legal Assistance, Inc. (the 'Entity'), conform to accounting principles generally accepted in the United States of America as applicable to nonprofit entities except as indicated hereafter. The following is a summary of significant accounting policies.

Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting.

Basis of Presentation

The financial statements have been prepared in accordance with the reporting pronouncements pertaining to Not-for-Profit Entities included within the FASB Accounting Standards Codification. The Entity is required to report information regarding its financial position and activities according to the following net asset classifications:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor or certain grantor restrictions. The governing board has designated, from net assets without donor restrictions, net assets for an operating reserve.

Net Assets With Donor Restrictions – Net assets subject to donor or certain grantor imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Recognition of Donor Restrictions

Contributions are recognized when the donor makes a promise to give to the Entity that is, in substance, unconditional. The Entity reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

The Entity has adopted FASB Accounting Standards Update (ASU) No. 2018-08 *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, which is meant to assist entities in evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions), or as exchange (reciprocal) transactions, and determining whether a contribution is conditional. Adoption of ASU 2018-08 was required for financial statements issued for fiscal years beginning after December 15, 2018, and accordingly, the Entity has adopted the new guidance as of January 1, 2019. The amendments in ASU 2018-08 are applicable only to the portions of revenue or expense not previously recognized, and therefore have no impact on prior-period results or on opening balances of net assets.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and other cash accounts with a maturity of 90 days or less. For purposes of the Statements of Cash Flows, cash and cash equivalents consist of the following:

	2019	2018
As presented on the Statements of Financial Position -		
Cash and equivalents	$ 645,108	$ 616,746
Cash, restricted	130,253	25,443
	$ 775,361	$ 642,189

Investments

Investments, which consist of brokered certificates of deposit and treasury bills, are reported at their fair values in the statements of financial position. Net investment return/(loss) is reported in the statements of activities and consists of interest income, and unrealized gains and losses, less external and direct internal investment expenses.

Contributions Receivable

Unconditional pledges are recorded as made. These amounts are recorded at the present value of the estimated fair value. Conditional pledges are recognized only when the conditions on which they depend are substantially met and the pledges become unconditional. All contributions receivable are considered current and expected to be received within one year.

Property and Equipment

Property and equipment is recorded at cost for purchased items and at fair value for donated items as of the date of donation. Property and equipment is summarized as follows:

	2019	2018
Land	$ 10,000	$ 10,000
Building and improvements	474,993	474,993
Leasehold improvements	2,050	2,050
Equipment	268,411	248,932
	755,454	735,975
Less: Accumulated Depreciation	(483,591)	(474,143)
	$ 271,863	$ 261,832

Depreciation is computed using the straight-line method covering estimated three to ten-year lives for equipment, seven to forty-year lives for the building and improvements, and over the life of the related lease for leasehold improvements. Expenditures for repairs and maintenance are expensed when incurred and betterments with a useful life in excess of three years are capitalized.

Depreciation expense for the years ending December 31, 2019 and 2018 was $36,218 and $20,899, respectively.

Deposits Held for Others

Deposits held for others consist of funds that are held for the express purpose of third-party individuals and organizations and are therefore not available to support the Entity's own programs.

Bad Debts

The Entity uses the reserve method for accounting for bad debts. It is the Entity's policy to charge off uncollectible receivables when management determines the receivable will not be collected. Contributions receivable at December 31, 2019 are recorded net of an allowance for uncollectible pledges of $1,750.

Case Revenue

The Entity receives a regular stream of case revenue from fees in Social Security and SSI disability cases. These fee awards must be approved by the Social Security Administration Administrative Law Judge. From time to time the Entity also receives larger attorney fee awards in individual and class action cases. These class action fee awards are episodic, and it is not possible to predict in advance their amounts or the dates they will be received.

Donated Services

The Entity receives donated professional services from a variety of part-time volunteers and interns in the form of administrative assistance, as well as paralegal and legal services. The estimated fair value of these donations is recorded as revenue and expenses in the statements of activities. Donated services recognized as revenue and expenses in the statements of activities for the years ending December 31, 2019 and 2018 was $92,239 and $127,011, respectively.

Fund Raising Activities

Fund raising expenses represent the allocated costs of the Campaign for Legal Services (See Note 12 below). Distributions of campaign donations to the Entity's campaign partner agency have been included as fundraising expense because the Entity has an agreement to distribute these funds, which do not represent typical, out-of-pocket operating expenses of the Entity. Distributions of campaign donations for the year ended December 31, 2019 and 2018 totaled $82,117 and $97,314, respectively.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function.

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Accordingly, certain indirect costs have been allocated among the programs and supporting services benefited, based primarily on percentage allocations calculated based on hours worked (time and effort). The expenses that are allocated include payroll taxes, employee benefits, occupancy, office supplies and expenses, postage, equipment rental and maintenance, communications, professional library, insurance, dues and fees, contract services, travel, and depreciation, which are all allocated on the basis of time and effort, as noted previously.

Income Taxes

The Entity is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and is also exempt from State of New Hampshire income taxes and, therefore, has made no provision for Federal or State income taxes. In addition, the Entity has been determined by the Internal Revenue Service not to be a "Private Foundation" within the meaning of Section 509(a) of the Code. The Entity is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. FASB Accounting Standards Codification Topic 740 entitled *Accounting for Income Taxes* requires the Entity to report uncertain tax positions for financial reporting purposes. The Entity had no uncertain tax positions as of December 31, 2019 and, accordingly does not have any unrecognized tax benefits that need to be recognized or disclosed in the financial statements.

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 certain reported amounts and disclosures during the reporting period. Actual results could differ from those estimates.

Fair Value of Financial Instruments

Cash and equivalents, accounts receivable, accounts payable, and accrued expenses are carried in the financial statements at amounts which approximate fair value due to the inherently short-term nature of the transactions. The fair values determined for financial instruments are estimates, which for certain accounts may differ significantly from the amounts that could be realized upon immediate liquidation.

NOTE 2--LIQUIDITY AND AVAILABILITY

The Entity regularly monitors the availability of resources required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. Financial assets in excess of daily cash requirements are invested in brokered certificates of deposit.

The following table reflects the Entity's financial assets as of December 31, 2019 and 2018, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of donor and other restrictions or internal board designations. Amounts not available include the board designated operating reserve. In the event the need arises to utilize the board designated reserve funds for liquidity purposes, the reserves could be drawn upon through board resolution.

Financial assets available for general expenditure, reduced by donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

	2019	2018
Cash and equivalents	$ 645,108	$ 616,746
Investments	875,059	700,000
Grants and contracts receivable	2,173,248	3,071,962
Contributions receivable, net	39,318	27,731
Total Financial Assets	3,732,733	4,416,439
Less:		
Net assets with donor restrictions	(2,371,796)	(3,185,841)
Board designated operating reserve	(550,000)	(500,000)
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	$ 810,937	$ 730,598

NOTE 3--SIGNIFICANT CONCENTRATIONS OF CREDIT RISK

The Entity maintains bank deposits at financial institutions with local branches located in New Hampshire. The Entity's cash balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total of $250,000 for all cash checking and sweep accounts. The Entity has entered into agreements with the financial institutions to move funds in excess of FDIC limits into insured cash sweep accounts. Funds held in the insured cash sweep accounts are placed into FDIC insured deposit accounts with other financial institutions throughout the United States. As of December 31, 2019 and 2018, the Entity's bank deposits were fully insured.

NOTE 4--INVESTMENTS

Fair Value Measurements

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. The Entity reports under the Fair Value Measurements pronouncements of the FASB Accounting Standards Codification (FASB ASC 820-10), which establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs of valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below.

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Entity has the ability to access at the measurement date.

Level 2 – Inputs to the valuation include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in markets that are not active;
- Inputs other than quoted prices that are observable for the asset or liability;

- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

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

A significant portion of the Entity's investments is in brokered certificates of deposit. The brokered certificates of deposit and U.S. Treasury bill are valued by the custodians of the securities using pricing models based on credit quality, time to maturity, stated interest rates, and market-rate assumptions, and are classified within Level 2.

The following tables set forth by level, within the fair value hierarchy, the Entity's assets measured at fair value on a recurring basis, as of December 31, 2019 and 2018:

	Assets at Fair Value as of December 31, 2019			
	Level 1	Level 2	Level 3	Total
Certificates of deposit		$ 875,059		$ 875,059
Total Assets at Fair Value	$ -	$ 875,059	$ -	$ 875,059

	Assets at Fair Value as of December 31, 2018			
	Level 1	Level 2	Level 3	Total
Certificates of deposit		$ 524,344		$ 524,344
U.S. Treasury bill		175,656		175,656
Total Assets at Fair Value	$ -	$ 700,000	$ -	$ 700,000

NOTE 5--GRANTS AND CONTRACTS RECEIVABLE

Grants and contracts receivable, by funding category, consist of the following at December 31, 2019 and 2018:

	2019	2018
State of New Hampshire and Federal - Departments and Agencies	$ 1,685,257	$ 2,353,542
Local Governments	3,131	53,708
New Hampshire Bar Foundation - IOLTA	280,000	270,000
United Way (various branches)	34,375	37,190
Foundations and Other	170,485	357,522
	$ 2,173,248	$ 3,071,962

NOTE 6--NOTE PAYABLE

Note payable at December 31, 2019 and 2018 consists of the following:

	2019	2018
Promissory note payable, maturing July 2020; payable in monthly installments of $1,000	$ 5,000	$ 17,000

The Entity's note payable is a result of a legal settlement agreement reached in November 2012. The terms of the agreement require the Entity to make monthly payments of $1,000, with no interest, through July 2020. In addition, as part of the settlement agreement, the holder of the promissory note will make annual payments of $5,000 over a six-year period commencing April 30, 2013, to the Campaign for Legal Services. The remaining note payable balance of $5,000 is scheduled to mature in the year ended December 31, 2020.

NOTE 7--ACCRUED VACATION LEAVE

Full-time employees earn annual vacation leave as they provide services. Pursuant to Entity policy, full-time employees may accumulate, subject to certain limitations, unused vacation leave, and upon termination of employment be compensated for such amounts at current rates of pay. Employees may not "cash out" their accumulated vacation leave at any time during their employment. Accumulated earned vacation leave at December 31, 2019 and 2018 was $107,653 and $92,755, respectively, and has been included as part of the 'Accrued expenses' liability in the statements of financial position.

NOTE 8--PENSION PLAN

The Entity operates a 401(k)-retirement plan, and under the plan's "safe harbor" rules, the Entity contributes 3% of all employees' salaries to the plan. Under the terms of the plan, the Entity has the discretion to make a higher level of contribution to the plan but is not obligated. For the years ended December 31, 2019 and 2018 the Entity's discretionary contribution was up to a 2% match of contributing employees' salaries. Contributions to the plan for the year ended December 31, 2019 and 2018 totaled $136,080 and $116,914, respectively.

NOTE 9--NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions have been restricted for the following as of December 31, 2019 and 2018:

	2019	2018
Subject to expenditure for specified purpose:		
Civil legal services	$ 70,124	$ 68,791
Fair Housing legal services	120,747	317,935
Enviornmental Justice Project	166,547	258,277
Elderly and Adult legal services	109,441	80,000
Health Care Access	18,696	-
Medical and Legal Collaboration	-	5,875
Consumer protection	56,983	65,460
Campaign for Legal Services	1,000	1,000
Other	1,000	-
	544,538	797,338
Subject to expenditure for specified period and purpose:		
Civil legal services	1,017,709	987,192
Fair Housing legal services	136,679	91,756
Domestic violence legal services	-	152,058
Elderly and Adult legal services	219,438	269,120
Human Services and Homeless legal services	75,000	25,000
Victims of Crime legal services	369,132	817,168
Health Care Access	9,300	-
Supervised Visitation legal services	-	46,209
	1,827,258	2,388,503
Total Net Assets With Donor Restrictions	$ 2,371,796	$ 3,185,841

NOTE 10--LEASE COMMITMENTS

The Entity leases its current Manchester, New Hampshire office building under an agreement that commenced October 1, 2014 and ended September 30, 2019. As of March 22, 2018, the original lease was amended, with new terms of May 1, 2018 through April 30, 2023. The Entity leases its Concord, New Hampshire office under an agreement that commenced November 19, 2014 and ended November 18, 2019. As of July 30, 2019, the original lease was extended, with new terms through November 18, 2024. The Entity leases its Berlin, New Hampshire office under an agreement that commenced June 1, 2017 and ended June 1, 2019. As of June 1, 2019, the original lease was extended, with new terms through May 31, 2020. The Entity leases its Claremont, New Hampshire office under an agreement that commenced January 1, 2017 and ends December 31, 2022. The terms of all of the Entity's leases contain a provision that allow the Entity to terminate the lease prior to the end of the lease term in the event of a funding reduction. Rental expense for leases was $187,458 and $181,027 for the years ended December 31, 2019 and 2018, respectively.

The following is a schedule, by years, of future minimum payments for operating leases:

Year Ended December 31,	Annual Lease Commitments
2020	$ 183,122
2021	180,409
2022	183,316
2023	121,180
2024	86,745
	$ 754,772

NOTE 11--ECONOMIC DEPENDENCY

For the years ended December 31, 2019 and 2018, approximately 31% and 27%, respectively, of total unrestricted support and revenue was derived from an appropriation from the State of New Hampshire. The discontinuation or reduction of the State appropriation would likely result in a decrease in services provided by the Entity, until alternative revenues could be obtained.

NOTE 12--CAMPAIGN FOR LEGAL SERVICES

In June 2005, the Entity assumed administration of the Campaign for Legal Services (the Campaign) from the New Hampshire Bar Foundation. The Campaign is a joint fundraising effort on behalf of the Entity and the Legal Advice and Referral Center (LARC), a not-for-profit entity providing civil legal services to low-income people in the State of New Hampshire. Revenue and expenses of these activities have been reported as contributions received and made and as fund raising expenses in these financial statements. For the years ended December 31, 2019 and 2018 the Campaign had total unrestricted revenue and support of $350,350 and $376,457, respectively, and total expenses, excluding distributions, of $115,729 and $97,416, respectively.

Distributions to the Campaign partners during the years ended December 31, 2019 and 2018 totaled $234,621 and $278,041, respectively. Distributions were allocated and made as follows for the years ended December 31, 2019 and 2018: the Entity received $152,504 and $180,727, respectively, and LARC received $82,117 and $97,314, respectively.

NOTE 13--CONTINGENCIES

The Entity participates in a number of Federal and State assisted grant programs and contracts. Such programs may be subject to financial and compliance audits by the grantors or their representatives. The amounts, if any, of expenses which may be disallowed by a grantor agency cannot be determined at this time, although the Entity expects such amounts, if any, to be immaterial.

NOTE 14--SUBSEQUENT EVENTS

Subsequent events have been evaluated through March 30, 2020 which is the date the financial statements were available to be issued.

NOTE 15--FUTURE ACCOUNTING STANDARDS

FASB has issued ASU 2016-02, *Leases (Topic 842),* which the Entity is required to implement for the year ending December 31, 2020. Management believes that this update will have a potentially significant impact on the financial statements. The Entity will be required to recognize a right-of-use asset and a lease liability for transactions currently identified as operating leases.

SCHEDULE I
NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Federal Granting Agency/Recipient State Agency/Grant Program/State Grant Number	Federal Catalogue Number	Total Federal Expenditures	Passed Through to Subrecipients
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
CDBG - Entitlement Grants Cluster:			
Pass Through Payments from the City of Manchester, New Hampshire			
Community Development Block Grants/Entitlement Grants	14.218	$ 3,500	$ -
Pass Through Payments from the City of Portsmouth, New Hampshire			
Community Development Block Grants/Entitlement Grants	14.218	2,005	-
Total CDBG - Entitlement Grants Cluster		5,505	-
Received directly from U.S. Treasury Department			
Fair Housing Initiatives Program	14.408		
#FPEI190019		187,500	-
#FPEI61013-01-01		75,000	-
		262,500	-
Total Department of Housing and Urban Development		268,005	-
DEPARTMENT OF JUSTICE			
Pass Through Payments from the County of Strafford, New Hampshire			
Justice Systems Response to Families	16.021	2,439	-
Received directly from U.S. Treasury Department			
Legal Assistance for Victims	16.524		
#2016-WL-AX-0037		152,057	15,782
Pass Through Payments from New Hampshire Department of Justice			
Crime Victim Assistance	16.575		
#2017VL22		169,690	48,094
#2019VVOC60		292,700	106,284
#2020VL22		324,622	-
		787,012	154,378
Violence Against Women Formula Grants	16.588		
#2018-WF-AX-0017		45,000	-
Total Department of Justice		986,508	170,160
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Pass Through Payments from New Hampshire Bureau of Elderly and Adult Services			
Aging Cluster:			
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044		
#17AANHT3SS		128,896	-
Total Aging Cluster		128,896	-
Total Department of Health and Human Services		128,896	-
Total Expenditures of Federal Awards		$ 1,383,409	$ 170,160

See notes to schedule of expenditures of federal awards

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2019

NOTE 1--BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of New Hampshire Legal Assistance, Inc. under programs of the federal government for the year ended December 31, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of New Hampshire Legal Assistance, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of New Hampshire Legal Assistance, Inc.

NOTE 2--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, which is described in Note 1 to New Hampshire Legal Assistance, Inc.'s financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursements.

NOTE 3--INDIRECT COST RATE

New Hampshire Legal Assistance, Inc. has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4--RELATIONSHIP TO FINANCIAL STATEMENTS

The recognition of expenditures of federal awards has been reported in the Entity's financial statements as program services and management and general expenses.

VACHON CLUKAY
& COMPANY PC

CERTIFIED PUBLIC ACCOUNTANTS
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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

To the Board of Directors
New Hampshire Legal Assistance, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of New Hampshire Legal Assistance, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 30, 2020.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Vachon Clukay & Company PC

Manchester, New Hampshire
March 30, 2020

VACHON CLUKAY
& COMPANY PC

CERTIFIED PUBLIC ACCOUNTANTS
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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditor's Report

To the Board of Directors
New Hampshire Legal Assistance, Inc.

Report on Compliance for Each Major Federal Program

We have audited New Hampshire Legal Assistance, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on New Hampshire Legal Assistance, Inc.'s major federal program for the year ended December 31, 2019. New Hampshire Legal Assistance, Inc.'s major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for New Hampshire Legal Assistance, Inc.'s major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about New Hampshire Legal Assistance, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, New Hampshire Legal Assistance, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2019.

Report on Internal Control Over Compliance

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

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

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

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

Vachon Clukay & Company PC

Manchester, New Hampshire
March 30, 2020

New Hampshire Legal Assistance, Inc.
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2019

Section I--Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	*Unmodified*		
Internal control over financial reporting:			
Material weakness(es) identified?	_____ yes	__X__ no	
Significant deficiency(ies) identified?	_____ yes	__X__ no	none reported
Noncompliance material to financial statements noted?	_____ yes	__X__ no	

Federal Awards

Internal Control over major federal programs:			
Material weakness(es) identified?	_____ yes	__X__ no	
Significant deficiency(ies) identified?	_____ yes	__X__ no	none reported
Type of auditor's report issued on compliance for major federal programs:	*Unmodified*		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____ yes	__X__ no	

Identification of major federal program(s):

CFDA Number(s)	Name of Federal Program or Cluster
16.575	Crime Victim Assistance

Dollar threshold used to distinguish between Type A and Type B programs: $ 750,000

Auditee qualified as low-risk auditee? __X__ yes _____ no

Section II--Financial Statement Findings

There were no findings relating to the financial statements required to be reported by GAGAS.

Section III--Federal Award Findings and Questioned Costs

There were no findings and questioned costs as defined under 2 CFR 200.516(a).

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Combining Statement of Financial Position
December 31, 2019

	New Hampshire Legal Assistance	Campaign for Legal Services	Eliminations	Total
ASSETS				
CURRENT ASSETS:				
Cash and equivalents	$ 546,413	$ 98,695		$ 645,108
Cash, restricted	130,253			130,253
Investments	875,059			875,059
Grants and contracts receivable	2,173,248			2,173,248
Contributions receivable, net	96,604	30,954	$ (88,240)	39,318
Prepaid expenses	33,127			33,127
Security deposits	13,850			13,850
TOTAL CURRENT ASSETS	3,868,554	129,649	(88,240)	3,909,963
NONCURRENT ASSETS:				
Property and equipment (net)	271,863			271,863
TOTAL NONCURRENT ASSETS	271,863	-	-	271,863
TOTAL ASSETS	$ 4,140,417	$ 129,649	$ (88,240)	$ 4,181,826
LIABILITIES & NET ASSETS				
CURRENT LIABILITIES:				
Accounts payable	$ 55,979	$ 128,649	$ (88,240)	$ 96,388
Accrued expenses	196,372			196,372
Deposits held for others	130,253			130,253
Current portion of note payable	5,000			5,000
TOTAL CURRENT LIABILITIES	387,604	128,649	(88,240)	428,013
TOTAL LIABILITIES	387,604	128,649	(88,240)	428,013
NET ASSETS:				
Without donor restrictions:				
Undesignated	832,017			832,017
Board designated operating reserve	550,000			550,000
With donor restrictions:				
Purpose restrictions	543,538	1,000		544,538
Time restrictions for future periods	1,827,258			1,827,258
TOTAL NET ASSETS	3,752,813	1,000	-	3,753,813
TOTAL LIABILITIES AND NET ASSETS	$ 4,140,417	$ 129,649	$ (88,240)	$ 4,181,826

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Combining Statement of Financial Position
December 31, 2018

	New Hampshire Legal Assistance	Campaign for Legal Services	Eliminations	Total
ASSETS				
CURRENT ASSETS:				
Cash and equivalents	$ 480,826	$ 135,920		$ 616,746
Cash, restricted	25,443			25,443
Investments	700,000			700,000
Grants and contracts receivable	3,071,962			3,071,962
Contributions receivable	110,085	20,550	$ (102,904)	27,731
Prepaid expenses	37,422			37,422
Security deposits	13,850			13,850
TOTAL CURRENT ASSETS	4,439,588	156,470	(102,904)	4,493,154
NONCURRENT ASSETS:				
Property and equipment (net)	261,832			261,832
TOTAL NONCURRENT ASSETS	261,832	-	-	261,832
TOTAL ASSETS	$ 4,701,420	$ 156,470	$ (102,904)	$ 4,754,986
LIABILITIES & NET ASSETS				
CURRENT LIABILITIES:				
Accounts payable	$ 35,763	$ 155,470	$ (102,904)	$ 88,329
Accrued expenses	170,474			170,474
Deposits held for others	25,443			25,443
Current portion of note payable	11,000			11,000
TOTAL CURRENT LIABILITIES	242,680	155,470	(102,904)	295,246
NONCURRENT LIABILITIES:				
Note payable, less current portion	6,000			6,000
TOTAL NONCURRENT LIABILITIES	6,000	-	-	6,000
TOTAL LIABILITIES	248,680	155,470	(102,904)	301,246
NET ASSETS:				
Without donor restrictions:				
Undesignated	767,899			767,899
Board designated operating reserve	500,000			500,000
With donor restrictions:				
Purpose restrictions	796,338	1,000		797,338
Time restrictions for future periods	2,388,503			2,388,503
TOTAL NET ASSETS	4,452,740	1,000	-	4,453,740
TOTAL LIABILITIES AND NET ASSETS	$ 4,701,420	$ 156,470	$ (102,904)	$ 4,754,986

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Combining Statement of Activities
For the Year Ended December 31, 2019

	New Hampshire Legal Assistance	Campaign for Legal Services	Eliminations	Total
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS				
SUPPORT AND REVENUE:				
New Hampshire Bar Foundation - IOLTA	$ 326,667			$ 326,667
Government grants and contracts	1,293,160			1,293,160
United Ways	43,333			43,333
Contributions - Foundations and Other	206,712			206,712
Contributions - Campaign for Legal Services	152,504	$ 350,350	$ (152,504)	350,350
Case revenue	43,419			43,419
Investment income	25,179			25,179
Net assets released from donor restrictions	2,503,589			2,503,589
TOTAL SUPPORT AND REVENUE WITHOUT DONOR RESTRICTIONS	4,594,563	350,350	(152,504)	4,792,409
EXPENSES:				
Program services:				
Domestic violence project	1,360,361			1,360,361
Housing justice project	559,071			559,071
Senior law project	373,543			373,543
Public benefits	205,384			205,384
Youth law project	87,385			87,385
Other civil legal services	1,234,307			1,234,307
Total program services	3,820,051	-	-	3,820,051
Supporting services:				
Fund raising		350,350	(152,504)	197,846
Management and general	660,394			660,394
Total supporting services	660,394	350,350	(152,504)	858,240
TOTAL EXPENSES	4,480,445	350,350	(152,504)	4,678,291
INCREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	114,118	-	-	114,118
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS				
New Hampshire Bar Foundation - IOLTA	233,333			233,333
Government grants and contracts	1,245,664			1,245,664
United Ways	48,542			48,542
Contributions - Foundations and Other	162,005			162,005
Net assets released from donor restrictions	(2,503,589)			(2,503,589)
DECREASE IN NET ASSETS WITH DONOR RESTRICTIONS	(814,045)	-	-	(814,045)
CHANGE IN NET ASSETS	(699,927)	-	-	(699,927)
NET ASSETS - January 1	4,452,740	1,000	-	4,453,740
NET ASSETS - December 31	$ 3,752,813	$ 1,000	$ -	$ 3,753,813

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Combining Statement of Activities
For the Year Ended December 31, 2018

	New Hampshire Legal Assistance	Campaign for Legal Services	Eliminations	Total
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS				
SUPPORT AND REVENUE:				
New Hampshire Bar Foundation - IOLTA	$ 314,998			$ 314,998
Government grants and contracts	726,148			726,148
United Ways	59,547			59,547
Contributions - Foundations and Other	336,033			336,033
Contributions - Campaign for Legal Services	180,727	$ 370,457	$ (180,727)	370,457
Case revenue	66,355			66,355
Investment income	7,405			7,405
Net assets released from donor restrictions	2,569,310	6,000		2,575,310
TOTAL SUPPORT AND REVENUE WITHOUT DONOR RESTRICTIONS	4,260,523	376,457	(180,727)	4,456,253
EXPENSES:				
Program services:				
Domestic violence project	831,881			831,881
Housing justice project	641,909			641,909
Senior law project	443,004			443,004
Youth law project	146,025			146,025
Other civil legal services	1,460,473			1,460,473
Total program services	3,523,292	-	-	3,523,292
Supporting services:				
Fund raising	17,692	375,457	(180,727)	212,422
Management and general	507,195			507,195
Total supporting services	524,887	375,457	(180,727)	719,617
TOTAL EXPENSES	4,048,179	375,457	(180,727)	4,242,909
INCREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	212,344	1,000	-	213,344
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS				
New Hampshire Bar Foundation - IOLTA	225,002			225,002
Government grants and contracts	1,133,778			1,133,778
United Ways	50,023			50,023
Contributions - Foundations and Other	405,088			405,088
Net assets released from donor restrictions	(2,569,310)	(6,000)		(2,575,310)
DECREASE IN NET ASSETS WITH DONOR RESTRICTIONS	(755,419)	(6,000)	-	(761,419)
CHANGE IN NET ASSETS	(543,075)	(5,000)	-	(548,075)
NET ASSETS - January 1	4,995,815	6,000	-	5,001,815
NET ASSETS - December 31	$ 4,452,740	$ 1,000	$ -	$ 4,453,740

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 St. Concord, NH 03301	
1.3. Subrecipient Name NH Coalition Against Domestic and Sexual Violence		1.4. Subrecipient Address PO Box 353, 100 N. Main St, Suite 300 Concord, NH 03302-0353	
1.5 Subrecipient Phone # 603-224-8893 ext 304	1.6. Account Number 5017-072-500574	1.7. Completion Date 3/31/2022	1.8. Grant Limitation $ 155,700
1.9. Grant Officer for State Agency Kathleen B. Carr		1.10. State Agency Telephone Number 603-271-1234	
"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 Lyn M. Schollett, Exeuctive Director	
Subrecipient Signature 2 *If Applicable*		Name & Title of Subrecipient Signor 2 *If Applicable*	
1.13. Acknowledgment: State of New Hampshire, County of , on , 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			
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: *Takhmina Rakhmatova* Assistant Attorney General, On: / /			
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

8.3. 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.

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 intend 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. The NH Coalition Against Domestic and Sexual Violence as Subrecipient shall receive a grant from the New Hampshire Department of Justice (DOJ) for expenses incurred for services provided to victims of domestic and sexual violence, stalking and dating violence in compliance with the terms, conditions, specifications, and scope of work as outlined in the Subrecipient's application under Services, Training, Officers, Prosecutors for the Violence Against Women Act Formula Grant Program state solicitation.

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
   603-271-8091 or Travis.Teeboom@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 the P-37.

   3a. The Subrecipient shall be awarded an amount not to exceed $155,700 of the total Grant Limitation upon Governor and Executive Council approval to 12/31/2021, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

   i. With sufficient reason, the Subrecipient may apply for an extension of the grant period for up to three months. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.
   ii. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Executive Council approval, nor after 12/31/2021, or 3/31/2022 if extension is granted.

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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 VAWA Federal Grant Program Rule and Special Conditions as Appendix I which is subject to annual review.

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EXHIBIT C

Violence Against Women Act
SPECIAL CONDITIONS
Grant # 2020-WF-AX-0021

1. 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 assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance also is a material requirement of this award.

By accepting this award on behalf of the subrecipient, the authorized subrecipient official accepts all material requirements of the award, and specifically adopts, as if personally executed by the authorized recipient official, all assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance.

Failure to comply with any one or more of these award requirements, whether a condition set out in full below, a condition incorporated by reference below, or an assurance or certification related to conduct during the award period may result in the Office on Violence Against Women ("OVW") or the NH Dept. of Justice ("NHDOJ") taking appropriate action with respect to the subrecipient and the award. Among other things, OVW or NHDOJ may withhold award funds, disallow costs, or suspend or terminate the award. DOJ, including OVW and NHDOJ, 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 34 U.S.C. 10271-10273), 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.

2. Applicability of Part 200 Uniform Requirements and DOJ Grants Financial Guide

The subrecipient agrees to comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by the Department of Justice (DOJ) in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements"), and the current edition of the DOJ Grants Financial Guide as posted on the OVW website, including any updated

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version that may be posted during the period of performance. The recipient also agrees that all financial records pertinent to this award, including the general accounting ledger and all supporting documents, are subject to agency review throughout the life of the award, during the close-out process, and for three years after submission of the final Federal Financial Report (SF-425) or as long as the records are retained, whichever is longer, pursuant to 2 C.F.R. 200.333, 200.336.

3. Requirement to report potentially duplicative funding

If the subrecipient currently has other active awards of federal funds, or if the subrecipient receives any other award of federal funds during the period of performance for this award, the subrecipient promptly must determine whether funds from any of those other federal awards have been, are being, or are to be used (in whole or in part) for one or more of the identical cost items for which funds are provided under this award. If so, the subrecipient must promptly notify the NHDOJ Grants Management Unit in writing of the potential duplication, and, if so requested by the NHDOJ , must seek a budget modification or change-of-project-scope to eliminate any inappropriate duplication of funding.

4. Requirements related to System for Award Management and unique entity identifiers

The subrecipient must comply with applicable requirements regarding the System for Award Management (SAM), currently accessible at https://www.sam.gov. This includes applicable requirements regarding registration with SAM, as well as maintaining current information in SAM.

The subrecipient also must comply with applicable restrictions on subawards ("subgrants") to first-tier subrecipients (first-tier "subgrantees"), including restrictions on subawards to entities that do not acquire and provide the unique entity identifier required for SAM registration.

The details of the recipient's obligations related to SAM and to unique entity identifiers are posted on the OVW website at https://www.justice.gov/ovw/award-conditions (Award Condition: Requirements related to System for Award Management (SAM) and unique entity identifiers), and are incorporated by reference here.

5. Employment eligibility verification for hiring under the award

The subrecipient must ensure that, as part of the hiring process for any position within the United States that is or will be funded (in whole or in part) with award funds, the recipient (or any subrecipient at any tier) properly verifies the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. § 1324a(a)(1) and (2). The details of the recipient's obligations under this condition are posted on the OVW website at

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https://www.justice.gov/ovw/award-conditions (Award Condition: Employment eligibility verification for hiring under award), and are incorporated by reference here.

6. **Requirement to report actual or imminent breach of personally identifiable information (PII)**

The recipient (and any subrecipient at any tier) must have written procedures in place to respond in the event of an actual or imminent breach (as defined in OMB M-17-12) if it (or a subrecipient)-- 1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of personally identifiable information (PII) (as defined in 2 C.F.R. 200.79) within the scope of an OVW grant-funded program or activity, or 2) uses or operates a Federal information system (as defined in OMB Circular A-130). The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to an OVW Program Manager no later than 24 hours after an occurrence of an actual breach, or the detection of an imminent breach.

In the event of an actual, or imminent, breach of Personally Identifiable Information of a U.S Department of Justice funded program or activity by a subrecipient, the subrecipient must have a procedure in place that indicates that the Grants Management Unit will be notified of the breach by the end of the business day (4:00 p.m EST) that the breach was reported. An e-mail will be sent to Grants@doj.nh.gov, which e-mails every staff member in the Grants Management Unit, notifying the Unit of the breach. The GMU Administrator, or designee, will respond to the subrecipient's e-mail notifying receipt of the notification by the end of the business day that it was received. If the subrecipient does not receive a confirmation e-mail from the GMU the subrecipient shall call the NH Department of Justice main number, (603)271-3658, and request to speak to the GMU and report the breach.

Subrecipients must have written procedures that document the process of notifying the GMU in the event of a PII breach. Written procedures will be verified during onsite monitoring's conducted by the GMU.

7. **Unreasonable restrictions on competition under the award; association with federal government.**

No recipient (or subrecipient, at any tier) may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by DOJ. The details of the recipient's obligations under this condition are posted on the OVW website at https://www.justice.gov/ovw/award-conditions (Award Condition: Unreasonable restrictions on competition under the award; association with federal government), and are incorporated by reference here.

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8. **Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OVW 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 subrecipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award Condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OVW authority to terminate award)), and are incorporated by reference here.

9. **Determinations of suitability to interact with participating minors**

This condition applies to this award if it is indicated in the application for the award (as approved by DOJ) (or in the application for any subaward at any tier), the DOJ funding announcement (solicitation), or an associated federal statute that a purpose of some or all of the activities to be carried out under the award (whether by the recipient or a subrecipient at any tier) is to benefit a set of individuals under 18 years of age.

The recipient, and any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status. The details of this requirement are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

10. **Compliance with applicable rules regarding approval, planning, and reporting of conferences, meetings, trainings, and other events**

The recipient, and any subrecipient ("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.

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Information on the pertinent DOJ definition of conferences and the rules applicable to this award appears on the OVW website at https://www.justice.gov/ovw/conference-planning.

11. OVW Training Guiding Principles

The recipient understands and agrees that any training or training materials developed or delivered with funding provided under this award must adhere to the OVW Training Guiding Principles for Grantees and Subgrantees, available at https://www.justice.gov/ovw/resources-and-faqs-grantees#Discretionary.

12. Effect of failure to address audit issues

The subrecipient understands and agrees that the NHDOJ (and OJP or OVW, as appropriate) may withhold award funds, or may impose other related requirements, if (as determined by the NHDOJ) the subrecipient does not satisfactorily and promptly address outstanding issues from audits required by the Part 200 Uniform Requirements (or by the terms of this award), or other outstanding issues that arise in connection with audits, investigations, or reviews of DOJ awards.

13. Potential imposition of additional requirements

The subrecipient agrees to comply with any additional requirements that may be imposed by the NHDOJ (and OJP or OVW, as appropriate) during the period of performance for this award, if the subrecipient is designated as "high- risk" for purposes of the DOJ high-risk grantee list.

14. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 42

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 42, specifically including any applicable requirements in Subpart E of 28 C.F.R. Part 42 that relate to an equal employment opportunity program.

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EXHIBIT C

15. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 38

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 38, specifically including any applicable requirements regarding written notice to program beneficiaries and prospective program beneficiaries.

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 recipient and subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations.

16. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 54

The recipient, and any subrecipient ("subgrantee") 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."

17. Restrictions on "lobbying" and policy development

In general, as a matter of federal law, federal funds may not be used by the recipient, or any subrecipient ("subgrantee") at any tier, either directly or indirectly, in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government, in order to avoid violation of 18 U.S.C. § 1913. The recipient, or any subrecipient ("subgrantee") may, however, use federal funds to collaborate with and provide information to federal, state, local, tribal and territorial public officials and agencies to develop and implement policies and develop and promote state, local, or tribal legislation or model codes designed to reduce or eliminate domestic violence, dating violence, sexual assault, and stalking (as those terms are defined in 34 U.S.C. § 12291(a)) when such collaboration and provision of information is consistent with the activities otherwise authorized under this grant program.

Another federal law generally prohibits federal funds awarded by OVW from being used by the recipient, or any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them) with respect to the awarding of a federal grant or cooperative agreement, subgrant, contract, subcontract, or loan, or with respect to actions such as renewing, extending, or modifying any such award. See 31

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U.S.C. § 1352. Certain exceptions to this law apply, including an exception that applies to Indian tribes and tribal organizations.

Should any question arise as to whether a particular use of federal funds by a recipient (or subrecipient) would or might fall within the scope of these prohibitions, the subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

18. Compliance with general appropriations-law restrictions on the use of federal funds for this fiscal year

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions, for each fiscal year, are set out at https://www.justice.gov/ovw/award-conditions (Award Condition: General appropriations-law restrictions on use of federal award funds), 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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

19. Reporting Potential Fraud, Waste, and Abuse, and Similar Misconduct

The recipient and any subrecipients ("subgrantees") must promptly refer to the DOJ Office of the Inspector General (OIG) any credible evidence that a principal, employee, agent, subrecipient, contractor, subcontractor, or other person has, in connection with funds under this award -- (1) submitted a claim that violates 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.

Potential fraud, waste, abuse, or misconduct involving or relating to funds under this award should be reported to the OIG by-- (1) online submission accessible via the OIG webpage at https://oig.justice.gov/hotline/contact-grants.htm (select "Submit Report Online"); (2) mail directed to: U.S. Department of Justice, Office of the Inspector General, Investigations Division, ATTN: Grantee Reporting, 950 Pennsylvania Ave., NW, Washington, DC 20530; (3) by facsimile directed to the DOJ OIG Fraud Detection Office (Attn: Grantee Reporting) at (202) 616-9881 (fax).

Additional information is available from the DOJ OIG website at http://www.usdoj.gov/oig.

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EXHIBIT C

20. Restrictions and certifications regarding non-disclosure agreements and related matters

No recipient or subrecipient ("subgrantee") under this award, or entity that receives a procurement contract or subcontract 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.

1. In accepting this award, the subrecipient--

a. 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

b. 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.

2. If the subrecipient does or is authorized under this award to make subawards ("subgrants"), procurement contracts, or both--

a. it represents that--

(1) it has determined that no other entity that the subrecipient'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

(2) it has made appropriate inquiry, or otherwise has an adequate factual basis, to support this representation; and

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b. 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.

21. Compliance with 41 U.S.C. 4712 (including prohibitions on reprisal; notice to employees)

The recipient (and any 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 NHDOJ or (OJP or OVW, as appropriate) for guidance.

22. Encouragement of policies to ban text messaging while driving

Pursuant to Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," 74 Fed. Reg. 51225 (October 1, 2009), DOJ encourages recipients and subrecipients ("subgrantees") to adopt and enforce policies banning employees from text messaging while driving any vehicle during the course of performing work funded by this award, and to establish workplace safety policies and conduct education, awareness, and other outreach to decrease crashes caused by distracted drivers.

23. Requirement to disclose whether recipient is designated high risk by a federal grant-making agency outside of DOJ.

If the recipient is designated high risk by a federal grant-making agency outside of DOJ, currently or at any time during the course of the period of performance under this award, the subrecipient must disclose that fact and certain related information to OVW by email to OVW.GFMD@usdoj.gov. For purposes of this disclosure, high risk includes any status under which a federal awarding agency

provides additional oversight due to the recipient's past performance, or other programmatic or financial concerns with the recipient.

The recipient's disclosure must include the following: (1) the federal awarding agency that currently designates the recipient high risk; (2) the date the recipient was designated high risk; (3) the high-risk point of contact at that federal awarding agency (name, phone number, and email address); and (4) the reasons for the high-risk status, as set out by the federal awarding agency.

24. Availability of general terms and conditions on OVW website

The subrecipient agrees to follow the applicable set of general terms and conditions that are available at https://www.justice.gov/ovw/award-conditions. These do not supersede any specific conditions in this award document.

25. Compliance with statutory and regulatory requirements

The subrecipient agrees to comply with all relevant statutory and regulatory requirements, which may include, among other relevant authorities, the Violence Against Women Act of 1994, P.L. 103-322, the Violence Against Women Act of 2000, P.L. 106-386, the Violence Against Women and Department of Justice Reauthorization Act of 2005, P.L. 109-162, the Violence Against Women Reauthorization Act of 2013, P.L. 113-4, the Omnibus Crime Control and Safe Streets Act of 1968, 34 U.S.C. §§ 10101 et seq., and OVW's implementing regulations at 28 C.F.R. Part 90.

26. Compliance with solicitation requirements

The subrecipient agrees that it must be in compliance with requirements outlined in the solicitation under which the approved application was submitted, the applicable Solicitation Companion Guide, and any program-specific frequently asked questions (FAQs) on the OVW website (https://www.justice.gov/ovw/resources-and-faqs-grantees). The program solicitation, Companion Guide, and any program specific FAQs are hereby incorporated by reference into this award.

27. VAWA 2013 nondiscrimination condition

The subrecipient acknowledges that 34 U.S.C. § 12291(b)(13) prohibits subrecipients of OVW awards from excluding, denying benefits to, or discriminating against any person on the basis of actual or perceived race, color, religion, national origin, sex, gender identity, sexual orientation, or disability in any program or activity funded in whole or in part by OVW. Subrecipients may provide sex-segregated or sex-specific programming if doing so is necessary to the essential operations of the

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program, so long as the subrecipient provides comparable services to those who cannot be provided with the sex-segregated or sex-specific programming. The subrecipient agrees that it will comply with this provision. The subrecipient also agrees to ensure that any subrecipients ("subgrantees") at any tier will comply with this provision.

28. Misuse of award funds

The subrecipient understands and agrees that misuse of award funds may result in a range of penalties, including suspension of current and future funds, suspension or debarment from federal grants, recoupment of monies provided under an award, and civil and/or criminal penalties.

29. Limitation on use of funds to approved activities

The subrecipient agrees that grant funds will be used only for the purposes described in the subrecipient's application, unless the NHDOJ Grants Management Unit determines that any of these activities are out of scope or unallowable. The subrecipient must not undertake any work or activities that are not described in the subrecipient's application, award documents, or approved budget, and must not use staff, equipment, or other goods or services paid for with grant funds for such work or activities, without prior written approval by the NHDOJ.

30. Non-supplantation

The subrecipient agrees that grant funds will be used to supplement, not supplant, non-federal funds that would otherwise be available for the activities under this grant.

31. Confidentiality and information sharing

The subrecipient agrees to comply with the provisions of 34 U.S.C. § 12291(b)(2), nondisclosure of confidential or private information, which includes creating and maintaining documentation of compliance, such as policies and procedures for release of victim information. The subrecipient also agrees to comply with the regulations implementing this provision at 28 CFR 90.4(b) and "Frequently Asked Questions (FAQs) on the VAWA Confidentiality Provision (34 U.S.C. § 12291(b)(2))" on the OVW website at https://www.justice.gov/ovw/resources-and-faqs-grantees. The subrecipient also agrees to ensure that all subrecipients ("subgrantees") at any tier meet these requirements.

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EXHIBIT C

32. Activities that compromise victim safety and recovery or undermine offender accountability

The subrecipient agrees that grant funds will not support activities that compromise victim safety and recovery or undermine offender accountability, such as: procedures or policies that exclude victims from receiving safe shelter, advocacy services, counseling, and other assistance based on their actual or perceived sex, age, immigration status, race, religion, sexual orientation, gender identity, mental health condition, physical health condition, criminal record, work in the sex industry, or the age and/or sex of their children; procedures or policies that compromise the confidentiality of information and privacy of persons receiving OVW-funded services; procedures or policies that impose requirements on victims in order to receive services (e.g., seek an order of protection, receive counseling, participate in couples' counseling or mediation, report to law enforcement, seek civil or criminal remedies, etc.); procedures or policies that fail to ensure service providers conduct safety planning with victims; project design and budgets that fail to account for the access needs of participants with disabilities and participants who have limited English proficiency or are Deaf or hard of hearing; or any other activities outlined in the solicitation or companion guide under which the application was submitted.

33. Policy for response to workplace-related incidents of sexual misconduct, domestic violence, and dating violence

The recipient, and any subrecipient at any tier, must have a policy, or issue a policy within 270 days of the award date, to address workplace-related incidents of sexual misconduct, domestic violence, and dating violence involving an employee, volunteer, consultant, or contractor. The details of this requirement are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award Condition: Policy for response to workplace-related sexual misconduct, domestic violence, and dating violence), and are incorporated by reference here.

34. Termination or suspension for cause

The Director of OVW or the NHDOJ, upon a finding that there has been substantial failure by the subrecipient to comply with applicable laws, regulations, and/or the terms and conditions of the award or relevant solicitation, will terminate or suspend until satisfied that there is no longer such failure, all or part of the award, in accordance with the provisions of 28 C.F.R. Part 18, as applicable mutatis mutandis.

35. Performance progress reports and final report submission

The subrecipient agrees to provide OVW with specific information regarding subawards ("subgrants") made under this award. The subrecipient agrees to submit an annual report that includes: a) an

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assessment of whether stated goals and objectives were achieved; b) information on the effectiveness of activities carried out with grant funds, including the number of persons served and the number of persons seeking services who could not be served; c) information on each subaward made; and d) such other information as OVW may prescribe. Subrecipients are required to submit this report after the end of each calendar year but no later than March 15th each year. Recipients and subrecipients must use the designated forms and/or systems made available by OVW for performance reporting, which identify the information that recipients and subrecipients must collect and report as a condition of receiving funding under this award.

36. Subrecipient program income

Program income, as defined by 2 C.F.R. 200.80, means gross income earned by a non-federal entity that is directly generated by a supported activity or earned as a result of the federal award during the period of performance. Without prior approval, program income must be deducted from total allowable costs to determine the net allowable costs. In order to add program income to a subaward, subrecipients must seek approval from the NHDOJ prior to generating any program income. Any program income added to a subaward must be used to support activities that were approved in the budget and follow the conditions of the subaward agreement. Any program income approved by the NHDOJ Grants Management Unit must be reported by the subrecipient to the NHDOJ Grants Management Unit so that it is reported on the quarterly Federal Financial Report (SF-425) in accordance with the addition alternative. If the program income amount changes (increases or decreases) during the project period, the subrecipient must provide approval by the end of the project period. Failure to comply with these requirements may result in audit findings for both the recipient and the subrecipient.

37. Subrecipient product monitoring

The subrecipient agrees to be monitored to ensure that materials and products (written, visual, or sound) developed with OVW formula grant program funding fall within the scope of the grant program and do not compromise victim safety.

38. Publications disclaimer for STOP Formula subrecipients

The subrecipient agrees that all materials and publications (written, web-based, audio-visual, or any other format) resulting from subaward activities shall contain the following statement: "This project was supported by Subgrant No._____awarded by the state administering office for the Office on Violence Against Women, U.S. Department of Justice's STOP Formula Grant Program. The opinions, findings, conclusions, and recommendations expressed in this publication/program/exhibition are

those of the author(s) and do not necessarily reflect the views of the state or the U.S. Department of Justice."

39. Copyrighted works

Pursuant to 2 C.F.R. 200.315(b), the recipient may copyright any work that is subject to copyright and was developed, or for which ownership was acquired, under this award. OVW reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use the work, in whole or in part (including in the creation of derivative works), for federal purposes, and to authorize others to do so.

OVW also reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use, in whole or in part (including in the creation of derivative works), any work developed by a subrecipient ("subgrantee") of this award, for federal purposes, and to authorize others to do so.

In addition, the recipient (or subrecipient, contractor, or subcontractor of this award at any tier) must obtain advance written approval from the OVW program manager assigned to this award, and must comply with all conditions specified by the program manager in connection with that approval, before: 1) using award funds to purchase ownership of, or a license to use, a copyrighted work; or 2) incorporating any copyrighted work, or portion thereof, into a new work developed under this award.

It is the responsibility of the recipient (and of each subrecipient, contractor, or subcontractor as applicable) to ensure that this condition is included in any subaward, contract, or subcontract under this award.

40. Consultant compensation rates

The subrecipient acknowledges that consultants paid with award funds generally may not be paid at a rate in excess of $81.25 per hour, not to exceed $650 per day. To exceed this specified maximum rate, recipients must submit to OVW a detailed justification and have such justification approved by OVW, prior to obligation or expenditure of such funds.

Issuance of this award or approval of the award budget alone does not indicate approval of any consultant rate in excess of $81.25 per hour, not to exceed $650 per day. Although prior approval is not required for consultant rates below this specified maximum rate, subrecipients are required to maintain documentation to support all daily or hourly consultant rates.

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EXHIBIT C

41. Required SAM and FAPIIS reporting

The subrecipient must comply with any and all applicable requirements regarding reporting of information on civil, criminal, and administrative proceedings connected with (or connected to the performance of) either this OVW award or any other grant, cooperative agreement, or procurement contract from the federal government. Under certain circumstances, recipients of OVW awards are required to report information about such proceedings, through the federal System for Award Management (known as "SAM"), to the designated federal integrity and performance system (currently, "FAPIIS").

The details of recipient obligations regarding the required reporting (and updating) of information on certain civil, criminal, and administrative proceedings to FAPIIS within SAM are posted on the OVW web site at: https://www.justice.gov/ovw/award-conditions (Award Condition: Recipient Integrity and Performance Matters, including Recipient Reporting to FAPIIS), and are incorporated by reference here.

42. Ongoing compliance with statutory certifications

The subrecipient agrees that compliance with the statutory certification requirements is an ongoing responsibility during the award period and that, at a minimum, a hold may be placed on the subrecipient's funds for noncompliance with any of the requirements of 34 U.S.C. § 10449 (regarding rape exam payments), 34 U.S.C. § 10449(e) (regarding judicial notification), 34 U.S.C. § 10450 (regarding certain fees and costs), and 34 U.S.C. § 10451 (regarding polygraphing of sexual assault victims). Non-compliance with any of the foregoing may also result in termination or suspension of the grant or other remedial measures, in accordance with applicable laws and regulations.

43. Requirements for subrecipients providing legal assistance

The subrecipient agrees that the legal assistance eligibility requirements, as set forth below, are a continuing obligation on the part of the subrecipient. The legal assistance eligibility requirements are: (1) any person providing legal assistance through a program funded under this grant program (A) has demonstrated expertise in providing legal assistance to victims of domestic violence, dating violence, sexual assault, or stalking in the targeted population; or (B) (i) is partnered with an entity or person that has demonstrated expertise described in subparagraph (A); and (ii) has completed or will complete training in connection with domestic violence, dating violence, stalking, or sexual assault and related legal issues, including training on evidence-based risk factors for domestic and dating violence homicide;

(2) any training program conducted in satisfaction of the requirement of paragraph (1) has been or will be developed with input from and in collaboration with a state, local, territorial, or tribal domestic

violence, dating violence, sexual assault, or stalking victim service provider or coalition, as well as appropriate state, local, territorial, and tribal law enforcement officials; (3) any person or organization providing legal assistance through this grant program has informed and will continue to inform state, local, territorial, or tribal domestic violence, dating violence, stalking, or sexual assault programs and coalitions, as well as appropriate state and local law enforcement officials of their work; and (4) the recipient's organizational policies do not require mediation or counseling involving offenders and victims physically together, in cases where sexual assault, dating violence, domestic violence, or child sexual abuse is an issue. The recipient also agrees to ensure that any subrecipient ("subgrantee") at any tier will comply with this condition.

I have read and understand all 43 special provisions contained in this document:

Name and Title of Authorized Representative

October 13, 2020

Signature Date

NH Coalition Against Domestic & Sexual Violence, 100 N. Main St, Suite 300, Concord NH 03301

Name and Address of Agency

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EXHIBIT D

EEOP Reporting

I, Lyn M. Schollett [*responsible official*], certify that

NH Coalition Against Domestic & Sexual Violence [*recipient*] has completed the EEO reporting tool certification

form at: **https://ojp.gov/about/ocr/faq_eeop.htm** on October 23, 2019 [Date]

And that Marie Linebaugh, Program Director [*responsible official*] has completed the EEOP training at https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm on: Sept 19, 2019 [*date*]

I further certify that: NH Coalition Against Domestic & Sexual Violence [*recipient*] will comply with applicable federal civil rights laws that prohibit discrimination in employment and in the delivery of services.

Signature: _____ Date: October 13, 2020

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EXHIBIT E

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 NH Coalition Against Domestic & Sexual Violence (Applicant) certifies that any funds awarded through **grant number 2021VAW16** 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 NH Coalition Against Domestic & Sexual Violence (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: Lyn M. Schollett, Executive Director

Signature: _____ Date: October 13, 2020

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EXHIBIT F

NEW HAMPSHIRE DEPARTMENT OF JUSTICE

CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS

Applicants should refer to the regulations cited below to determine the certification to which they are required to attest. Applicants should also review the instructions for certification included in the regulations before completing this form. The certifications shall be treated as a material representation of fact upon which reliance will be placed when the U.S. Department of Justice ("Department") determines to award the covered transaction, grant, or cooperative agreement.

1. LOBBYING

As required by 31 U.S.C. § 1352, as implemented by 28 C.F.R. Part 69, the Applicant certifies and assures (to the extent applicable) the following:
(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Applicant, 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, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Applicant's request for Federal funds is in excess of $100,000, and 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 Applicant shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities" in accordance with its (and any DOJ awarding agency's) instructions; and

(c) The Applicant shall require that the language of this certification be included in the award documents for all subgrants and procurement contracts (and their subcontracts) funded with Federal award funds and shall ensure that any certifications or lobbying disclosures required of recipients of such subgrants and procurement contracts (or their subcontractors) are made and filed in accordance with 31 U.S.C. § 1352.

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

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EXHIBIT F

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Applicant certifies, with respect to

prospective participants in a primary tier "covered transaction," as defined at 2 C.F.R. § 2867.20(a), that neither it nor any of its principals—

(a) is presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) has within a three-year period preceding this application been convicted of a felony criminal violation under any Federal law, or been convicted or had a civil judgment rendered against it for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, tribal, or local) transaction or private agreement or transaction;

violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion or receiving stolen property, making false claims, or obstruction of justice, or commission of any offense indicating a lack of business integrity or business honesty that seriously and directly affects its (or its principals') present responsibility;

(c) is presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, tribal, or local) with commission of any of the offenses enumerated in paragraph (b) of this certification; and/or

(d) has within a three-year period preceding this application had one or more public transactions (Federal, State, tribal, or local) terminated for cause or default.

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Applicant or any of its principals was convicted, within a three-year period preceding this application, of a felony criminal violation under any Federal law, the Applicant also must disclose such felony criminal conviction in writing to the Department (for OJP Applicants, to OJP at Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov), unless such disclosure has already been made.

3. FEDERAL TAXES

A. If the Applicant is a corporation, it certifies either that (1) the corporation has no unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability, or (2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP Applicants, to OJP at

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EXHIBIT F

Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov).

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application.

4. DRUG-FREE WORKPLACE (GRANTEES OTHER THAN INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, as implemented at 28 C.F.R. Part 83, Subpart F, for grantees, as defined at 28 C.F.R. §§ 83.620 and 83.650:
A. The Applicant certifies and assures that it will, or will continue to, provide a drug-free workplace by—

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in its workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an on-going drug-free awareness program to inform employees about—

(1) The dangers of drug abuse in the workplace;

(2) The Applicant's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the award be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the award, the employee will—

(1) Abide by the terms of the statement; and

(2) Notify the employer in writing of the employee's conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

(e) Notifying the Department, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title of any such convicted employee to the Department, as follows:

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EXHIBIT F

For COPS award recipients - COPS Office, 145 N Street, NE, Washington, DC, 20530;
For OJP and OVW award recipients - U.S. Department of Justice, Office of Justice Programs, ATTN: Control Desk, 810 7th Street, N.W., Washington, D.C. 20531.
Notice shall include the identification number(s) of each affected award;
(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

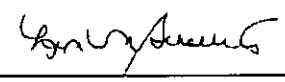
(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency; and

(g)Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

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

Lyn M. Schollett, Executive Director

Name and Title of Head of Agency



Signature

October 13, 2020

Date

NH Coalition Against Domestic & Sexual Violence, 100 N. Main St, Suite 300, Concord NH 03301

Name and Address of Agency

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EXHIBIT G

U.S. Department of Justice
Office on Violence Against Women

Acknowledgement of Notice of Statutory Requirement to Comply with the Confidentiality and Privacy Provisions of the Violence Against Women Act, as Amended

Under section 40002(b)(2) of the Violence Against Women Act, as amended (42 U.S.C. 13925(b)(2)), grantees and subgrantees with funding from the Office on Violence Against Women (OVW) are required to meet the following terms with regard to nondisclosure of confidential or private information and to document their compliance. By signature on this form, applicants for grants from OVW are acknowledging that that they have notice that, if awarded funds, they will be required to comply with this provision, and will mandate that subgrantees, if any, comply with this provision, and will create and maintain documentation of compliance, such as policies and procedures for release of victim information, and will mandate that subgrantees, if any, will do so as well.

(A) **In general**
In order to ensure the safety of adult, youth, and child victims of domestic violence, dating violence, sexual assault, or stalking, and their families, grantees and subgrantees under this subchapter shall protect the confidentiality and privacy of persons receiving services.

(B) **Nondisclosure**
Subject to subparagraphs (C) and (D), grantees and subgrantees shall not—
(i) disclose, reveal, or release any personally identifying information or individual information collected in connection with services requested, utilized, or denied through grantees' and subgrantees' programs, regardless of whether the information has been encoded, encrypted, hashed, or otherwise protected; or
(ii) disclose, reveal, or release individual client information without the informed, written, reasonably time-limited consent of the person (or in the case of an unemancipated minor, the minor and the parent or guardian or in the case of legal incapacity, a court-appointed guardian) about whom information is sought, whether for this program or any other Federal, State, tribal, or territorial grant program, except that consent for release may not be given by the abuser of the minor, incapacitated person, or the abuser of the other parent of the minor.

Initial_LMS____
Date_10/13/2020

EXHIBIT G

If a minor or a person with a legally appointed guardian is permitted by law to receive services without the parent's or guardian's consent, the minor or person with a guardian may release information without additional consent.

(C) **Release**
If release of information described in subparagraph (B) is compelled by statutory or court mandate—
(i) grantees and subgrantees shall make reasonable attempts to provide notice to victims affected by the disclosure of information; and
(ii) grantees and subgrantees shall take steps necessary to protect the privacy and safety of the persons affected by the release of the information.

(D) **Information sharing**
(i) Grantees and subgrantees may share—
(I) nonpersonally identifying data in the aggregate regarding services to their clients and nonpersonally identifying demographic information in order to comply with Federal, State, tribal, or territorial reporting, evaluation, or data collection requirements;
(II) court-generated information and law enforcement-generated information contained in secure, governmental registries for protection order enforcement purposes; and
(III) law enforcement-generated and prosecution-generated information necessary for law enforcement and prosecution purposes.
(ii) In no circumstances may—
(I) an adult, youth, or child victim of domestic violence, dating violence, sexual assault, or stalking be required to provide a consent to release his or her personally identifying information as a condition of eligibility for the services provided by the grantee or subgrantee;
(II) any personally identifying information be shared in order to comply with Federal, tribal, or State reporting, evaluation, or data collection requirements, whether for this program or any other Federal, tribal, or State grant program.

(E) **Statutorily mandated reports of abuse or neglect**
Nothing in this section prohibits a grantee or subgrantee from reporting suspected abuse or neglect, as those terms are defined and specifically mandated by the State or tribe involved.

(F) **Oversight**
Nothing in this paragraph shall prevent the Attorney General from disclosing grant activities authorized in this Act to the chairman and ranking members of the Committee on the Judiciary of the House of Representatives and the Committee on the Judiciary of the Senate exercising Congressional oversight authority. All disclosures shall protect confidentiality and omit personally identifying information, including location information about individuals.

(G) **Confidentiality assessment and assurances**
Grantees and subgrantees must document their compliance with the confidentiality and privacy provisions required under this section.

Initial__LMS_____
Date__10/13/2020__

EXHIBIT G

As the duly authorized representative of the applicant, I hereby acknowledge that the applicant has received notice of that if awarded funding they will comply with the above statutory requirements. This acknowledgement shall be treated as a material representation of fact upon which the Department of Justice will rely if it determines to award the covered transaction, grant, or cooperative agreement.

Lyn M. Schollett	Executive Director
Typed Name of Authorized Representative	Title

Telephone Number 603-224-8893 ext 304

October 13, 2020

Signature of Authorized Representative — Date Signed

NH Coalition Against Domestic & Sexual Violence

Agency Name

Public Reporting Burden Paperwork Reduction Act Notice. Under the Paperwork Reduction Act, a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. We try to create forms that are accurate, can be easily understood, and which impose the least possible burden on you to provide us with information. The estimated average time to complete and file this form is 60 minutes per form. If you have comments regarding the accuracy of this estimate, or suggestions for making this form simpler, you can write to the Office on Violence Against Women, U.S. Department of Justice, 145 N Street, NE, 10th Floor, Washington, DC 20530.

CERTIFICATE OF AUTHORITY

I, ___Lindsay Nadeau_____, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Chairperson/Officer of the NH Coalition Against Domestic and Sexual Violence ___.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on December 10, 2019__, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That _Lyn M. Schollett, Executive Director_____ (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of the NH Coalition Against Domestic and Sexual Violence to enter into contracts or
(Name of Corporation/ LLC)

agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

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

Dated: October 15, 2020

Signature of Elected Officer
Name: Lindsay Nadeau
Title: Chairperson, Board of Directors

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 NEW HAMPSHIRE COALITION AGAINST DOMESTIC AND SEXUAL VIOLENCE is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on April 30, 1981. 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: **63838**

Certificate Number: **0004881496**

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. 2020.

William M. Gardner
Secretary of State

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 05/11/2020

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

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

PRODUCER	CONTACT NAME: Eleanor Spinazzola	
E & S Insurance Services LLC 21 Meadowbrook Lane P O Box 7425 Gilford NH 03247-7425	PHONE (A/C, No, Ext): (603) 293-2791	FAX (A/C, No): (603) 293-7188
	E-MAIL ADDRESS: Eleanorspinazzola@esinsurance.net	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A : Great American Insurance Group	GAIG
INSURED NH Coalition Against Domestic and Sexual Violence, DBA: NHCADSV PO Box 353 Concord NH 03302	INSURER B : Liberty Mutual Agency Corporation	
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** 2020 **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [ ] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			MAC5464236-19	05/15/2020	05/15/2021	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG [ ]	$ 1,000,000 $ 100,000 $ 5,000 $ 1,000,000 $ 2,000,000 $ 2,000,000 $
A	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY			MAC5464236-19	05/15/2020	05/15/2021	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) [ ]	$ 100,000 $ $ $ $
A	[X] UMBRELLA LIAB [ ] OCCUR [ ] EXCESS LIAB [X] CLAIMS-MADE [ ] DED [X] RETENTION $ 10,000			UMB8234007-12	05/15/2020	05/15/2021	EACH OCCURRENCE AGGREGATE [ ]	$ 1,000,000 $ 1,000,000 $
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N [N] If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		WC5-31S-604577-010	05/15/2020	05/15/2021	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 500,000 $ 500,000 $ 500,000

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

CERTIFICATE HOLDER

New Hampshire Department of Justice
33 Capitol Street
Concord NH 03301

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

Tairby Kennelly

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New Hampshire Coalition Against Domestic and Sexual Violence
Job Description: Program Director

The New Hampshire Coalition Against Domestic and Sexual Violence (NHCADSV) creates safe and just communities through advocacy, prevention and empowerment of anyone affected by sexual violence, domestic violence and stalking.

The above mission is accomplished by the Coalition, which includes 13 independent community-based member programs, a board of directors and a central staff working together to: 1) Influence public policy on the local, state and national levels; 2) Ensure that quality services are provided to victims; 3) Promote the accountability of societal systems and communities for their responses to sexual violence, domestic violence and stalking; 4) Prevent violence and abuse before they occur.

Job Objective and Summary: Provide leadership and oversight in the development and administration of member services, training and technical assistance, statewide programs and other special projects of the NHCADSV in line with its mission, strategic plan and community needs.

Essential Functions:

- Responsible for the development, implementation, evaluation and direction of statewide programs and projects of NHCADSV in response to victim, member program and community needs. Identify emerging needs in the field and develop programming to aid in strengthening services.
- Accomplish Program Department objectives by managing staff; planning and evaluating department activities.
  - Maintain staff by recruiting, selecting, orienting, and training employees.
  - Develop personal growth opportunities.
  - Accomplishes staff results by communicating job expectations, planning, monitoring, and appraising job results.
- Serve as key staff liaison to the NHCADSV member programs. This includes leadership role in meetings and identifying and facilitating training and technical assistance.
- Coordinate NHCADSV's Participating Member Council, responding to both short-term and long-term priorities of the Council's statewide work.
- Manage statewide training and technical assistance activities of the NHCADSV for stakeholders.
- Assist with grant writing in response to federal, state, and private funding opportunities.
- Engage with key stakeholders on relevant program activities of the NHCADSV and its member programs.
- Serve on statewide committees and advisory boards to improve multidisciplinary responses to sexual violence, domestic violence and stalking.
- Member of the NHCADSV Leadership Team.

Minimum Requirements: Demonstrated program planning and organizational development skills. At least five years of management and supervisory experience in a dynamic and complex organization.

Preferred Skills:

- Skilled communicator with superior interpersonal, verbal and written skills, including experience with crisis communications.

- Creativity, professionalism, ability to communicate with diverse audiences, and system collaboration experience.
- Experience with domestic and sexual violence advocacy and prevention, and providing direct services.
- Experience in project management and program leadership.
- Commitment to social justice issues and an anti-oppression framework.
- Proficiency with Microsoft Office Suite.

Desired Skills:

- High emotional intelligence with the ability to work across a variety of systems representing diverse individuals and systems.
- Humble, knows when to ask for help and advice from others.
- A great sense of humor.
- The ability to work quickly and nimbly under pressure and in a fast-paced environment.
- Demonstrated understanding of and commitment to domestic and sexual violence issues.

Physical and psychological demands: The physical demands described here are representative of those that must be met to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions:

- Must be physically and mentally capable of performing multiple tasks (such as phone calls, computer work, attending meetings) under stressful situations and able to consistently function well in a fast paced environment.
- Must be capable of using a visual display terminal with keyboard, repetitively use his/her wrist, elbow and shoulder.
- Must be able to talk and hear.
- This position is located in Concord, NH. Occasional travel, primarily in state. .

Disclaimer

The above statements are intended to describe the general nature and level of work expected for this position. They are not to be construed as an exhaustive list of all responsibilities, duties, and skills required. All personnel may be required to perform duties outside of their normal responsibilities from time to time, as needed.

The NH Coalition is an Equal Opportunity Employer and is committed to hiring and employing diverse staff. We strongly encourage people of diverse racial, gender, and ethnic identities and abilities to apply.

For Human Resources Only

Job Category	Director
Exempt/Nonexempt	Exempt
This is a full time position	Full time: 40 hours per week
Supervisor	Executive Director
Provides Supervision to	5-10 Staff
Department(s)	Programs
Last Revised	June 2020

S. Joi Smith

SKILLS SUMMARY:

Highly creative and enthusiastic community builder
Excellent communication and organizational skills
Aptitude for technology and innovation
Activist and passionate participant in the arts community

EMPLOYMENT HISTORY:

NH Coalition Against Domestic & Sexual Violence – ***Program Director*** **August 2020 – Present**
Concord, NH
Provide leadership and oversight in the development and administration of member services, training and technical assistance, statewide programs and other special projects of the NHCADSV in line with its mission, strategic plan and community needs. Recruit, train and supervise program staff, as they implement and sustain initiatives of the NHCADSV. Oversee training and technical assistance efforts of the NHCADSV. Develop and implement evaluation tools for statewide programs and special projects. Provide high level management and support to the AmeriCorps Victim Assistance Program (AVAP.) Assist with grant writing in response to federal, state, and private funding opportunities. Serve as liaison to the NHCADSV's 13 member programs by identifying needed resources and training to improve direct service delivery. Serve on statewide committees to assist in the improvement of multi-disciplinary response to domestic violence, sexual violence, stalking and human trafficking.

HAVEN – ***Manager of Client Services*** **July 2015 – August 2020**
Portsmouth, NH
Manage HAVEN client services program and supervise direct service staff. Serves as the Agency's AmeriCorps Victim Assistance Program Advocate Coordinator and Internship Coordinator. Develop, organize and facilitate in-service and ongoing training programs for all direct service staff, interns and volunteers. Maintain and continually develop an on-going effective client services program using best practices for survivors of domestic and sexual violence through a 24 - hour hotline, office walk-ins, and accompaniments to hospitals, police stations, courts and child advocacy centers. Engage and maintain excellent relationships with victim service community partners both at the local and state level such as the NH State Attorney General's office, NH Coalition Against Domestic & Sexual Violence (NHCADSV), Rockingham & Strafford NH County Prosecutors and child advocacy centers (CAC's), NH Department of Child, Youth and Family Services (DCYF), and local Law Enforcement, pro-bono attorney programs, and district courts.

Sexual Assault Support Services (SASS) **September 2011 – July 2015**
Volunteer Advocate (Sept. 2011 – July 2012) | Night Supervisor (July 2012- Sept.2013) | Client Services Coordinator (Sept. 2013 – July 2015)
Portsmouth, NH
Provide supportive services and referrals to victims and survivors of sexual violence through the 24 - hour hotline, hospital and police accompaniments and peer support groups. Schedule and coordinate SASS's 24-hour services coverage. Provide supervision to AmeriCorps Victim Assistance Program members, direct service staff and volunteer advocates. Develop and implement training and programming for trauma-informed sexual assault/abuse supportive services.

COMMITTEES & BOARDS SERVED:

NH Child Abuse & Neglect Task Force	*2020 - Present*
NH Child Fatality Review Committee	*2020 - Present*
NH Human Trafficking Collaborative Task Force	*2017 - Present*
NH Incapacitated & Vulnerable Adult Fatality Review Committee	*2020 - Present*
NH Lethality Assessment Program (LAP) Steering Committee	*2018 - Present*
NH Sexual Assault Nurse Examiner (SANE) Advisory Board	*2017 - Present*
NH Wellness & Primary Prevention Council	*2020- Present*
Child Advocacy Center of Rockingham County MDT Advisory Board	*2019 - 2020*
Strafford County Child Advocacy Center Advisory Board	*2017 - 2020*
Strafford County Sexual Assault Resource Team (SART)	*2016 - 2020*
Rockingham County Sexual Assault Resource Team (SART)	*2015 - 2020*

OTHER RELATED EXPERIENCE:

S. Joi Smith

Back Alley Productions - ***Founder/Director/Producer*** **2008 - Present**
A cutting-edge, independent theater company focused on executing a clear, strong vision for quality theater programs, and maintaining inclusivity, integrity and respect for all involved with each production.

Players' Ring Board of Director - ***Board Member/Producer Liaison/Marketing Chair*** **2013 – 2019**
Portsmouth, NH
A non-profit, groundbreaking, black box theater whose mission is to provide an environment where artists can thrive, grow, take risks and make daring choices. Responsible for training, coordinating, scheduling, supporting and mentoring more than 25 production companies throughout the season, as well as planning and executing any fundraising efforts and events for the theater. Manage and develop content for marketing, social media, and bi-weekly newsletters promoting each production and event. Organize and facilitate community volunteer projects aimed at improving the theater space.

V-Day Portsmouth NH/V-Day Rochester NH/One Billion Rising - ***Organizer/Producer/Director*** **2001-2015**
Organizing, producing and directing a yearly event focused on raising awareness and funds to end violence against women. Organizing all aspects of these events, from casting, scheduling, staging, and directing, to securing donations and local community support and creating content for and managing marketing and promotion of events. Fostering collaboration with local beneficiaries and other community V-Day organizers, to cross-promote causes and events, and ensure consistent messaging. Responsible for completing and submitting required reports and reconciling budgets at the end of each event.

ADDITIONAL SKILLS:

Trainings & Group Facilitation: Experienced in developing and facilitating on-going required training for staff, community partner professionals, as well as developing and facilitating survivor support groups.
Technology: Proficient in both MAC and PC platforms. Expertise in Microsoft Office programs & Office 365, Adobe Acrobat, Adobe Photoshop, QuickBooks, and online project management and file share systems such as Freedcamp, Basecamp and Dropbox, as well as Google docs.
Marketing: Additional expertise & aptitude for website design, social media management and email marketing. Skilled at copywriting, editing and basic graphic design.

EDUCATION:
Plymouth Regional High School 1995

AWARDS & HONORS:

2019 Everyday Hero Award
Granite State Children's Alliance & the Stafford County Child Advocacy Center
2015 Champion for Children
The Child Advocacy Center of Rockingham County

New Hampshire Coalition Against Domestic and Sexual Violence
Job Description: Executive Director

The New Hampshire Coalition Against Domestic and Sexual Violence (NHCADSV) creates safe and just communities through advocacy, prevention and empowerment of anyone affected by sexual violence, domestic violence and stalking.

The above mission is accomplished by the Coalition, which includes 13 independent community-based member programs, a Board of Directors and a central staff working together to: 1) Influence public policy on the local, state and national levels; 2) Ensure that quality services are provided to victims; 3) Promote the accountability of societal systems and communities for their responses to sexual violence, domestic violence and stalking; 4) Prevent violence and abuse before they occur.

Job Objective and Summary: Direct and lead a statewide organization that is a national leader in the movement to end violence against women. Effectively supervise staff in their function to provide funding, training, technical assistance, public policy advocacy, community outreach and development, and forums for resource sharing and networking of the NHCADSV in line with its mission, strategic plan and community needs.

Job Functions:

1. Advance the collective vision and strategy of the Coalition

- Oversee the development and implementation of a broad-based strategic plan;
- Work cooperatively with the Board of Directors to provide vision and direction for the organization;
- Clearly communicate the vision and strategy to others.

2. Manage the organization toward accomplishment of the vision and mission

- Provide supervision and support to staff management;
- Lead staff team effectively, especially through times of change;
- Conduct performance assessments in a manner that supports achievement of the organizational mission and goals.

3. Provide entrepreneurial and sound fiscal leadership

- Work with staff, board and member programs to develop strategies to increase and diversify the Coalition's revenue;
- Oversee all fiscal systems to ensure financial soundness and compliance;
- Lead long-term fiscal planning;
- Plan for communications needs around new sources of funding.

4. Act as chief communications leader and strategist

- Act as content expert, supporting policy staff and working directly with state and national policymakers;
- Act as chief media contact for the Coalition;
- Set the tone and lead expectations in internal and external communications;
- Act as primary representative with external stakeholders;
- Working with staff team, build marketing and communications systems for the organization.

5. Strive for and promote best practices in all programs.

- Monitor the quality and effectiveness of all programs and work with staff and member organizations to develop strategies for improvement;
- Develop relationships and collaborations with local, state and national partners to ensure access to current best practices in the field;

- Work with member organizations to incorporate direct service and prevention best practices in New Hampshire;
- Identify best practices being developed in New Hampshire and promote them in the state and in national networks.

Minimum Requirements:

- Professional experience with, and an understanding of sexual violence, domestic violence and stalking issues, and a demonstrated commitment to anti-oppression work and ending violence against women.
- Demonstrated ability to manage a large nonprofit organization, including a demonstrated ability to successfully manage complex, multi-faceted and political relationships.
- Bachelor's Degree required, Master's Degree preferred, with at least 5 years experience managing staff

Preferred Skills:

- Strong leadership, administrative, negotiation, grant-writing, presentation and networking skills.
- Outstanding facilitation and group management skills, including the ability to synthesize diverse opinions to support efficient decision-making.
- Superior staff development and supervision skills.
- Excellent oral and written communication skills.
- Sustained success in planning, organizing and implementation of strategic initiatives.
- Demonstrated fundraising history that includes generating new revenue.

Physical and psychological demands: The physical demands described here are representative of those that must be met to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions:

- Must be physically and mentally capable of performing multiple tasks (such as phone calls, computer work, attending meetings) under stressful situations and able to consistently function well in a fast paced environment.
- Must be capable of using a visual display terminal with keyboard; repetitively use his/her wrist, elbow and shoulder.
- Must be able to talk and hear.
- This position is located in Concord, NH. Frequent travel will be required, including statewide and national travel.

Disclaimer

The above statements are intended to describe the general nature and level of work expected for this position. They are not to be construed as an exhaustive list of all responsibilities, duties, and skills required. All personnel may be required to perform duties outside of their normal responsibilities from time to time, as needed.

The NH Coalition is an Equal Opportunity Employer and is committed to hiring and employing diverse staff. We strongly encourage people of diverse racial, gender, and ethnic identities and abilities to apply.

For Human Resources Only

Job Category	Director
Exempt/Nonexempt	Exempt
This is a full time position	Full time: 40 hours per week
Supervisor	Board of Directors
Department(s)	N/A

Lyn M. Schollett

CAREER SYNOPSIS

Seasoned sexual assault coalition General Counsel

- In-depth knowledge of anti-rape movement and direct services of rape crisis centers and domestic violence shelters. Provide technical assistance to ICASA member rape crisis programs on legal issues and statewide rape crisis service standards.
- Familiarity with funding opportunities and challenges facing state coalitions, as well as role of coalition as a pass-through organization.
- Coordinate drafting and filing of amicus briefs on issues including statute of limitations and application of the rape shield law. Assist centers' pro bono counsel to protect the privacy of victims' records.

Experienced public policy advocate

- Drafted and successfully advocated for the passage of more than 50 significant policy changes impacting rape victims in Illinois in the past 16 years. Initiatives include expanding the healthcare and privacy rights of victims with disabilities, implementing a strip club tax to fund rape crisis centers, creating a statutory foundation for the state's first pilot SANE programs and implementing criminal consequences and healthcare standards related to drug-facilitated sexual assault.
- Represented the sexual assault community in drafting portions of the 2013 Violence Against Women Act.

Highly skilled communicator

- Train Sexual Assault Nurse Examiners, prosecutors, law enforcement, and judges on topics including sexual violence, criminal and civil procedure, rape crisis center staff as expert witnesses, confidentiality and health care for victims. Mentor sexual assault coalition attorneys throughout the country.
- Skilled at crafting and delivering media messages and advocating with state agency and elected officials.

Accomplished non-profit manager

- Legal counsel to 32-member ICASA board, which utilizes consensus decision-making.
- Through elected leadership positions on local, regional and national governing bodies for Planned Parenthood, actively pursued the sustainability of a national network of women's health centers. Successfully implemented governance reformulation for national board. Spearheaded membership adoption of national core healthcare services for all Planned Parenthood affiliates in the United States.

Efficient and effective manager

- Adept at managing complex projects including strategically conceptualizing the overall structure for a project, supervising diverse groups of individuals, identifying and assigning tasks, setting deadlines and insuring high quality work product.
- Supervise the Sexual Assault Justice Project, one of the fist sexual-assault specific legal clinics in the country.

EMPLOYMENT

2013-Present **NH Coalition Against Domestic & Sexual Violence** Concord, NH

Direct and lead a statewide organization that is a national leader in the movement to end violence against women. Effectively supervise staff in their function to provide funding, training, technical assistance, public policy advocacy, community outreach and development, and forums for resource sharing and networking of the NHCADSV in line with its mission, strategic plan and community needs.

1996 to 2013	**Illinois Coalition Against Sexual Assault** General Counsel for statewide coalition of 32 sexual assault centers. Advise board on governance and non-profit matters. Provide technical assistance to member programs on wide range of legal issues impacting the provision of rape crisis services. Train and advise representatives of the criminal justice system. Represent coalition to elected officials, statewide stakeholders and media.	Springfield, IL
2005 to 2006	**Southern Illinois University School of Medicine** Adjunct Faculty Taught Studies in Medical-Legal Aspects of Obstetrics and Gynecology course to MD/JD joint degree students.	Springfield, IL
1994 to 1996 and summer of 1992	**Sachnoff & Weaver, Ltd.** Associate, Litigation Department Drafted motions and trial briefs and presented appellate oral argument in securities fraud case; defended case-dispositive motions; prepared discovery; defended and took depositions; tried commercial leasing case; drafted articles regarding sexual harassment for client advisory newsletter; investigated and resolved potential conflicts of interest for law firm.	Chicago, IL
1993 to 1994	**The Honorable Harold A. Baker, U.S. District Court, C.D. Ill.** Law Clerk Conducted legal research and drafted bench memoranda in preparation for hearings and trials; drafted legal opinions.	Danville, IL

VOLUNTEER LEADERSHIP

2006 - 2012	**Planned Parenthood Federation of America** Member and Officer, Board of Directors Assumed wide range of volunteer leadership roles for national reproductive health care organization, including strategic planning for service provision, reformulating board governance structure, spearheading membership adoption of core service standards for all affiliates, grassroots leadership development and political advocacy related to women's health. Served as vice chair for three years.
2008 - 2012	**Planned Parenthood of Illinois** Member, Board of Directors
1997-2003	**Planned Parenthood, Springfield Area** Member, Board of Directors Engaged in strategic planning, fundraising and direction for reproductive health clinic. Chaired committee to open new self-sustaining clinic. Served as board chair.
1997 - present	**Springfield Bicycle Club** Volunteer and Board Member. Organize and lead cycling events for riders of all ages and experience levels; advocate for funding and public policies to support safe cycling.

EDUCATION

J.D., 1993	**Northwestern University School of Law** Juris Doctor	Chicago, IL
B.Ph., 1989	**Miami University** Bachelor of Philosophy in Constitutional Law and Women's Issues	Oxford, OH

New Hampshire Coalition Against Domestic and Sexual Violence
Job Description: Community Relations Specialist

The New Hampshire Coalition Against Domestic and Sexual Violence (The Coalition) creates safe and just communities through advocacy, prevention and empowerment of anyone affected by sexual violence, domestic violence, and stalking.

The above mission is accomplished by The Coalition which includes 13 independent community-based member programs, a Board of Directors and a central staff working together to: 1) influence public policy on the local, state and national levels; 2) ensure that quality services are provided to victims; 3) promote the accountability of societal systems and communities for their responses to sexual violence, domestic violence and stalking; 4) prevent violence and abuse before they occur.

Job Objective and Summary: Assist with the development and implementation of The Coalition's public communications and fundraising initiatives. Works within a team of the Executive Director and Public Affairs Director and other Public Affairs staff to develop and implement communication and development strategies to broaden the impact of The Coalition and its 13 member programs.

These primary job functions will be performed at The Coalition's office in Concord, New Hampshire. The employee must have access to reliable transportation to and from work. This employee must be able to work a flexible schedule, available on nights and weekends to respond to media requests, update social media platforms, and monitor news. Occasional statewide travel is required.

ESSENTIAL FUNCTIONS:

COMMUNICATIONS

- Collaborate with the Executive Director and Public Affairs Director to create and implement a communications plan
- Serve as a point person for general media inquiries to The Coalition and coordinate responses to media requests, including crisis communications
- Work with the Public Policy Specialist to expand The Coalition's grassroots network, to produce legislative updates and action alerts, and to implement and promote public policy initiatives and campaigns
- Update Coalition website, generate monthly newsletters, maintain media and grassroots contact databases
- Create and distribute Coalition materials
- Manage statewide public awareness campaigns and events
- Coordinate The Coalition's participation in regional and national public awareness efforts
- Develop The Coalition's marketing strategies, and coordinate outreach efforts to ensure consistent messaging across all communications materials and social media platforms

DEVELOPMENT

- Collaborate with the Executive Director, Public Affairs Director, and Public Affairs Coordinator on all aspects of resource development, including strategy-building, cultivation, gift solicitation, and stewardship

- Work with the Public Affairs Director and Public Affairs Coordinator to present an annual development plan and prepare and present regular progress reports to Board of Directors, and serve as staff support to the Board of Director's Development Committee
- Work with Executive Director and Public Affairs Director to cultivate and nurture relationships with partners, donors, foundations, volunteers, and other external stakeholders to strengthen major gifts/planned gifts. Specifically, help identify and develop a portfolio of major gift prospects and grants and manage specific donors within that portfolio

GENERAL

- Participate in staff meetings, attend community events, and otherwise contribute to strengthening the deep roots within The Coalition's community, both internally and externally
- Plan and execute volunteer trainings
- Manage media database
- Provide training and technical assistance to member programs and the The Coalition's Board of Directors on public relations, communications, volunteer recruitment, and media advocacy

Skill Requirements:

- Skilled communicator with superior interpersonal, verbal and written skills, including experience with crisis communications
- Proficient in fundraising including experience managing online fundraising databases and the creation of dynamic materials and presentations for individual and corporate prospects and renewals
- Knowledge of current best practices in social media; expertise in navigating the current mainstream social media platforms
- Knowledge and experience in website management
- Knowledge and ability to work within design and publishing programs
- Proficiency with Microsoft Office Suite
- A strong work ethic, essential for this demanding environment that continually strives for excellence

Desired:

- High emotional intelligence, able to easily develop deep, trusting relationships with diverse individuals from many different backgrounds
- Humble, knows when to ask for help and advice from others
- A great sense of humor
- The ability to work quickly and nimbly under pressure and in a fast-paced environment
- An incredible passion for our mission that invigorates and excites everyone with whom you connect
- Demonstrated understanding of and commitment to domestic and sexual violence issues
- Experience with Giftworks donor software, Constant Contact, and with Frontstream, an entreprise fundraising platform

Educational Level: Bachelor's Degree or equivalent experience

Physical and psychological demands: The physical demands described here are representative of those that must be met to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions:

- Must be physically and mentally capable of performing multiple tasks (such as phone calls, computer work, attending meetings) and able to consistently function well in a fast-paced environment.
- Must be capable of using a visual display terminal with keyboard, repetitively use his/her wrist, elbow and shoulder.
- Must be able to talk and hear.
- Ability to bend, lift and carry equipment and other materials (up to 30 pounds).

Disclaimer

The above statements are intended to describe the general nature and level of work expected for this position. They are not to be construed as an exhaustive list of all responsibilities, duties, and skills required. All personnel may be required to perform duties outside of their normal responsibilities from time to time, as needed.

The Coalition is an Equal Opportunity Employer and is committed to hiring and employing diverse staff. We strongly encourage people of diverse racial, gender, and ethnic identities and abilities to apply.

Position reports to:

For Human Resources Only	
Job Category	Specialist
Exempt/Nonexempt	Exempt
This is a full time position	40 hours per week
Supervisor	Community Relations Specialist
Department(s)	
Last Revised	September 2019

Alyssa Dandrea

COMMUNICATIONS EXPERIENCE

New Hampshire Coalition Against Domestic and Sexual Violence, Concord, N.H. (October 2020-present)
Community Relations Specialist: Works as a member of the Public Affairs team to expand the Coalition's grassroots network, produce legislative updates and action alerts. Manages statewide public awareness campaigns and events and is the point person for all media inquiries. Cultivates and nurtures relationships with partners, donors, foundations and volunteers on all aspects of resource development.

Concord Monitor, Concord, N.H. (June 2016-October 2020)
Crime/courts reporter: Reported on criminal and civil cases in central New Hampshire, legislative reform, the state correctional system, campus sexual violence and victims' rights. Conceptualized and executed long-term enterprise projects on incarcerated parents, and the crimes of sexual assault and domestic violence.

The Keene Sentinel, Keene, N.H. (August 2013-June 2016)
Crime/courts reporter: Reported on criminal and civil cases in Cheshire County for print and web-based audiences. Integrated social media into daily work and breaking news coverage.

Monadnock Ledger-Transcript, Peterborough, N.H. (June 2011-August 2013)
Reporter and photographer: Covered breaking news, courts, local government, community events, arts and entertainment stories in Dublin, Jaffrey and Rindge.

AWARDS

New England Newspaper & Press Association

- Publick Occurrences for "Fighting Back" series on domestic violence (2019) and "Unsilenced" series on sexual assault (2017)
- Better Newspapers Competition honored "Fighting Back" (2020); "Unsilenced" and "Parenting from Prison" (2018)

New Hampshire Press Association

- Community Service award for "Fighting Back" (2020)
- Contest awarded courts/crime and spot news reporting at the *Sentinel* (2014-2015); business, education, feature and investigative journalism at the *Ledger-Transcript* (2012-2013); Rookie of the Year (2012)

Franklin Pierce University

- Marlin Fitzwater medallion for contributions to the public discourse (2011)

CONFERENCES

30th Annual Victims' Rights Conference at Baystate Education Center in Holyoke, Mass.; panelist with New Hampshire prosecutor, advocate and school counselor to discuss high-profile St. Paul's School rape case (2019)

New England First Amendment Institute at the headquarters of the New England Newspaper and Press Association in Dedham, Mass.; attendee and presenter (2014-2015)

EDUCATION

Bachelor of Arts, Franklin Pierce University, May 2011
Mass Communication, Minor in History, Concentrations in Journalism and Media Studies
GPA 3.92/4.0

New Hampshire Coalition Against Domestic and Sexual Violence
Job Description: Training and Programs Coordinator

The New Hampshire Coalition Against Domestic and Sexual Violence creates safe and just communities through advocacy, prevention and empowerment of anyone affected by sexual violence, domestic violence and stalking.

The above mission is accomplished by the Coalition, which includes 13 independent community-based member programs, a board of directors and a central staff working together to: 1) influence public policy on the local, state and national levels; 2) ensure that quality services are provide to victims; 3) promote the accountability of societal systems and communities for their responses to sexual violence, domestic violence and stalking; 4) prevent violence and abuse before they occur.

Job Objective and Summary: Coordinate and provide support for the Program efforts of the NHCADSV and its member programs.

These primary job functions will be performed at the Coalition's office in Concord, NH. The employee must have access to reliable transportation to and from work. Frequent travel may be required throughout New Hampshire as necessary.

Essential Functions:

- Coordinate and assist with the ongoing implementation of current NHCADSV programs including the Family Violence Prevention Specialist Program, Trauma Informed services, and other special projects and initiatives.
- Develop and provide training for the AmeriCorps Victim Assistance Program, the Family Violence Prevention Specialist program, and other education opportunities.
- Coordinate and assist with committees/collaborations that involve current member programs of NHCADSV.
- Attend and represent NHCADSV at statewide meeting and committees.
- Assist with coordination of regular Participating Member Council meetings including meeting announcements, materials and recording minutes.
- Coordinate, create, and disseminate resources to member programs, including technical assistance bulletins.
- Research, analyze and synthesize emerging issues in the field of domestic and sexual violence and provide technical assistance to member programs and allied professionals.
- Provide statewide training on domestic and sexual violence to member programs and allied professionals.
- Develop online resources and training modules to support volunteer trainings facilitated by member programs.
- Coordinate and update resources and content for the NHCADSV website on an ongoing basis.
- Maintain data of trainings delivered and online modules accessed.

Minimum Requirements: Bachelor's Degree or equivalent experience. Experience working to address domestic and sexual violence strongly preferred.

Preferred Skills:

- Excellent organization skills, including the ability to follow through on projects and meet deadlines.
- Effective communication skills, both written and verbal.
- Ability to take direction, work independently and as part of a team, and be self-motivated.
- Demonstrated understanding of and commitment to domestic and sexual violence issues.
- Ability to engage an audience in a formal training.
- Experience with the Microsoft Office Suite.
- Effective communicator and demonstrated experience with public speaking.

Physical and psychological demands: The physical demands described here are representative of those that must be met to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions:

- Must be physically and mentally capable of performing multiple tasks (such as phone calls, computer work, attending meetings) under stressful situations and able to consistently function well in a fast paced environment.
- Must be capable of using a visual display terminal with keyboard, repetitively use his/her wrist, elbow and shoulder.
- Must be able to talk and hear.
- Must be able to climb multiple flights of stairs, and lift or move up to 50 pounds.

Disclaimer

The above statements are intended to describe the general nature and level of work expected for this position. They are not to be construed as an exhaustive list of all responsibilities, duties, and skills required. All personnel may be required to perform duties outside of their normal responsibilities from time to time, as needed.

The NH Coalition is an Equal Opportunity Employer and is committed to hiring and employing diverse staff. We strongly encourage people of diverse racial, gender, and ethnic identities and abilities to apply.

For Human Resources Only

Job Category	Coordinator
Exempt/Nonexempt	Non Exempt
This is a full time position	40 hours per week
Supervisor	Program Director
Department(s)	Programs
Last Revised	July 2019

Caitlyn Kearney - Finn

Education

Master of Public Health **May 2020**
University of New Hampshire, Manchester, NH

Bachelor of Science, Mental Health Psychology **May 2014**
Plymouth State University, Plymouth NH
Child Welfare and Family Studies Minor, Linguistics Minor

Experience

Training and Programs Coordinator **October 2019 – Present**
New Hampshire Coalition Against Domestic and Sexual Violence

- Coordinate and assist with implementation of statewide programs and initiatives
- Develop and provide training for NHCADSV programs and allied professionals
- Attend and represent NHCADSV at statewide meetings and committees
- Research, analyze and synthesize emerging issues regarding domestic and sexual violence; provide technical assistance to member programs and allies

Family Violence Prevention Specialist **September 2015- September 2019**
HAVEN, Portsmouth, NH

- Consult with DCYF to address co-occurrence of domestic and sexual violence and child abuse
- Provide crisis intervention, support, advocacy and referrals to service users
- Assist in training and education of staff and community; provide support utilizing best practices
- Supervise AmeriCorps member

Data Specialist **July 2014 – August 2016**
Voices Against Violence, Plymouth, NH

- Responsible for data entry, synthesis and analysis; and preparation of statistical reports
- Trained staff and volunteers on data collection, definitions and best practices

AmeriCorps Victim Assistance Program Member **September 2014 – September 2015**
Voices Against Violence, Plymouth, NH

- Provided direct service to service users; in person, on the phone and in the community at court, hospitals, police
- Educated service users on financial literacy, housing, legal procedures and local resources

Sustainability Coordinator **September 2011 – May 2014**
Office of Environmental Sustainability, Plymouth, NH

- Coordinated sustainable initiatives for college campus and community
- Applied for and received grants to fund sustainable projects
- Responsible for data collection and reporting for national energy programs
- Supported the Climate Action Plan to achieve carbon neutrality on campus

Chairperson
Lindsay Nadeau
Attorney
Orr & Reno

Vice Chair
Amy Vorenberg
Professor
UNH School of Law

Treasurer
Susan Nooney
Accountant
Susan Nooney CPA

Clerk
Suzanne Carmichael
Mentor Program Coordinator
John Stark Regional High School

Brian Harlow
Community Activist

Chelsea LaCasse
Pharmacist
CVS Pharmacy

David Bellman
President
Bellman Jewelers

Deb Mozden
Executive Director
Turning Points Network

Kathy Beebe
Executive Director
HAVEN

Krista Dupre
Tax Manager
Nathan Wechsler & Co

Maryann Evers
Clinical Social Worker/Manager
Waypoint

NEW HAMPSHIRE COALITION AGAINST DOMESTIC AND SEXUAL VIOLENCE

AUDITED FINANCIAL STATEMENTS
June 30, 2019 and 2018

SINGLE AUDIT REPORTS
June 30, 2019

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ROWLEY & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS
46 N. STATE STREET
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MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF THE PRIVATE
COMPANIES PRACTICE SECTION

INDEPENDENT AUDITOR'S REPORT

Board of Directors
New Hampshire Coalition
Against Domestic and Sexual Violence
Concord, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of New Hampshire Coalition Against Domestic and Sexual Violence (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019 and the related statement of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of New Hampshire Coalition Against Domestic and Sexual Violence as of June 30, 2019 and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the New Hampshire Coalition Against Domestic and Sexual Violence's 2018 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 19, 2018. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Other information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the 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 information has been subjected to the auditing procedures applied in the audit 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 4, 2019, on our consideration of New Hampshire Coalition Against Domestic and Sexual Violence's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the New Hampshire Coalition Against Domestic and Sexual Violence's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering New Hampshire Coalition Against Domestic and Sexual Violence's internal control over financial reporting and compliance.

Rowley & Associates, PC

Rowley & Associates, P.C.
Concord, New Hampshire
October 4, 2019

New Hampshire Coalition Against Domestic and Sexual Violence
Statement of Financial Position
June 30, 2019 With Comparative Totals for June 30, 2018
See Independent Auditors' Report

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	2019	2018
ASSETS				
CURRENT ASSETS				
Cash and Cash Equivalents	$ 364,045	$ 46,760	$ 410,805	$ 557,853
Grants Receivable	1,881,645	-	1,881,645	1,527,457
Prepaid Expenses	19,916	-	19,916	20,421
Total Current Assets	2,265,606	46,760	2,312,366	2,105,731
PROPERTY AND EQUIPMENT				
Land	-	-	-	52,143
Building	-	-	-	267,592
Equipment	14,654	-	14,654	114,179
Building and Leasehold Improvements	27,719	-	27,719	53,455
	42,373	-	42,373	487,369
Less Accumulated Depreciation	(9,494)	-	(9,494)	(237,534)
Total Property and Equipment, Net	32,879	-	32,879	249,835
LONG-TERM ASSETS				
Cash and Cash Equivalents Designated for Long-Term Investment	350,655	-	350,655	-
Security Deposit	6,213	-	6,213	6,213
Total Long-Term Assets	356,868	-	356,868	6,213
Total Assets	$ 2,655,353	$ 46,760	$ 2,702,113	$ 2,361,779
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Current Portion of Long-Term Debt	$ -	$ -	$ -	$ 6,354
Accounts Payable	1,587,493	-	1,587,493	1,230,380
Accrued Expenses	103,664	-	103,664	105,157
Federal Taxes Payable	1,428		1,428	-
Total Current Liabilities	1,692,585	-	1,692,585	1,341,891
LONG-TERM LIABILITIES				
Long-Term Debt, Net of Current Portion	-	-	-	31,508
NET ASSETS				
Without Donor Restirction	962,768	-	962,768	949,400
With Donor Restriction	-	46,760	46,760	38,980
Total Net Assets	962,768	46,760	1,009,528	988,380
Total Liabilities and Net Assets	$ 2,655,353	$ 46,760	$ 2,702,113	$ 2,361,779

New Hampshire Coalition Against Domestic and Sexual Violence
Statements of Activities and Changes in Net Assets
Year Ended June 30, 2019, With Comparitive Totals for Year Ended June 30, 2018
See Independent Auditors' Report

	Net Assets Without Donor Restriction	Net Assets With Donor Restriction	2019	2018
SUPPORT AND REVENUE				
Grant Revenue	$ 7,493,193	$ 87,220	$ 7,580,413	$ 6,388,663
Contributions	204,789	-	204,789	233,980
Donated Services	106,680	-	106,680	129,417
Gain on Sale of Property and Equipment	19,018	-	19,018	-
Miscellaneous Income	36,182	-	36,182	23,338
Total Support and Revenue	7,859,862	87,220	7,947,082	6,775,398
NET ASSETS RELEASED FROM RESTRICTIONS				
Net Assets Released from Donor Imposed Restriction	79,440	(79,440)	-	-
EXPENSES				
Program Services	7,783,527	-	7,783,527	6,653,578
Management and General	112,718	-	112,718	112,249
Fundraising	29,689	-	29,689	20,707
Total expenses	7,925,934	-	7,925,934	6,786,534
INCREASE (DECREASE) IN NET ASSETS	13,368	7,780	21,148	(11,136)
NET ASSETS AT BEGINNING OF YEAR	949,400	38,980	988,380	999,516
NET ASSETS AT END OF YEAR	$ 962,768	$ 46,760	$ 1,009,528	$ 988,380

New Hampshire Coalition Against Domestic and Sexual Violence
Statement of Functional Expenses
Year Ended June 30, 2019
With Comparative Totals for Year Ended June 30, 2018
See Independent Auditors' Report

	Program Services	Management & General	Fundraising	Total 2019	Total 2018
Salaries	$ 971,527	$ 66,056	$ 17,622	$ 1,055,205	$ 1,114,419
Payroll taxes	78,304	5,324	1,420	85,048	89,530
Health and Dental Insurance	91,266	6,205	1,655	99,126	86,950
Other Employee Benefits	31,571	2,147	572	34,290	37,090
Professional Services	126,638	8,610	2,297	137,545	179,140
Contract/Grant Services	5,749,544	-	-	5,749,544	4,707,965
Survivor Grants	253,628	-	-	253,628	109,630
Memberships	3,985	271	72	4,328	3,559
Publications	1,186	81	21	1,288	1,116
Advertising/Public Awareness	3,404	231	62	3,697	401
Copying	3,132	213	57	3,402	4,642
Office Supplies	38,424	2,612	697	41,733	48,452
Postage	5,389	366	98	5,853	4,670
Printing	7,264	494	132	7,890	11,573
Equipment & Moving	3,150	214	57	3,421	12,952
Maintenance & Repair	42,204	2,870	766	45,840	34,334
Rent Expense	76,211	5,182	1,382	82,775	23,599
Interest	474	32	9	515	2,054
Parking	6,589	448	120	7,157	4,094
Insurance	7,547	513	137	8,197	12,104
PMC Partial Reimbursement	1,335	91	24	1,450	1,300
Staff Development	23,713	1,612	430	25,755	17,399
Travel	47,478	3,228	861	51,567	55,791
Telephone	46,846	3,185	850	50,881	37,607
Utilities	346	24	6	376	8,950
Miscellaneous	-	-	-	-	1,410
AVAP Miscellaneous Expense	59,891	-	-	59,891	63,181
AVAP Member Training/Education	4,621	-	-	4,621	6,376
Direct Training	48,589	-	-	48,589	47,172
Community Education	30,441	-	-	30,441	35,878
Depreciation Expense	6,982	475	127	7,584	10,773
Accounting Fees	11,848	806	215	12,869	12,423
Federal Taxes	-	1,428	-	1,428	-
Total Expenses	$ 7,783,527	$ 112,718	$ 29,689	$ 7,925,934	$ 6,786,534

New Hampshire Coalition Against Domestic and Sexual Violence
Statements of Cash Flows
Years Ended June 30, 2019 and 2018
See Independent Auditors' Report

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (Decrease) in Net Assets	$ 21,148	$ (11,136)
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities		
Depreciation	7,584	10,773
Gain on Sale of Property and Equipment	(19,018)	-
(Increase) Decrease in Operating Assets:		
Grants Receivable	(354,188)	(210,824)
Prepaid Expenses	505	(8,905)
Security Deposit	-	(6,213)
Increase (Decrease) in Operating Liabilities:		
Accounts Payable	357,113	115,091
Accrued Expenses	(1,493)	20,654
Federal Taxes Payable	1,428	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITES	13,079	(90,560)
CASH FLOWS FROM INVESTING ACTIVITIES		
Net Proceeds on Sale of Property and Equipment	228,390	-
Acquisition of Property and Equipment	-	(39,275)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	228,390	(39,275)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of Long-Term Debt	(37,862)	(6,045)
NET CASH USED BY FINANCING ACTIVITES	(37,862)	(6,045)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	203,607	(135,880)
CASH AND CASH EQUIVALENTS, AT BEGINNING OF YEAR	557,853	693,733
CASH AND CASH EQUIVALENTS, AT END OF YEAR	$ 761,460	$ 557,853
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash paid during the year for:		
Interest	$ 515	$ 2,054
Donated Services	$ 106,680	$ 129,417

NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Coalition is a private, non-profit, tax-exempt organization committed to ending domestic and sexual violence. The Coalition serves as a coordinating organization for its 13 member agency crisis centers that in turn provide services to survivors of sexual assault, domestic violence, human trafficking, and stalking. Twelve of the Coalition's member agencies are autonomous, private, non-profit organizations with their own mission, structure, and board of directors; one is a university-based program. The Coalition receives 97% of its funding from federal and state agencies and less than 1% from private fundraising.

The Vision of the Coalition is:

All New Hampshire communities provide safety for every person.

The Mission of the Coalition is:

The New Hampshire Coalition Against Domestic & Sexual Violence creates safe and just communities through advocacy, prevention and empowerment of anyone affected by sexual violence, domestic violence and stalking.

This mission is accomplished by the Coalition, which includes 13 independent community-based member programs, a board of directors and a central staff working together to:

- Influence public policy on the local, state and national levels;
- Ensure that quality services are provided to victims;
- Promote the accountability of societal systems and communities for their responses to sexual violence, domestic violence and stalking;
- Prevent violence and abuse before they occur.

To elaborate on the above mission and vision statements, the Coalition supports member agency staff with specialized training, resources and technical assistance; convenes member agency staff to facilitate shared learning and peer support; and collects and disseminates best practices and current information. The Coalition supports the development of new services and serves as a statewide clearinghouse and coordinating organization related to victim services. It administers state and federal contracts that provide funding for its member programs.

Coalition staff provide education and training to court and law enforcement officials and attorneys, and collaborate with legal assistance organizations that provide lawyers for survivors and their families. Coalition staff work to promote cross-system collaboration with child protective services and child advocacy centers to assure safety for children exposed to or who have experienced domestic and sexual violence, and for their parents. Coalition staff participate on numerous statewide boards and commissions to advocate for effective responses to victims.

The Coalition's Public Affairs staff work closely with other advocacy groups, legislators and survivors to draft legislation, organize testimony, and advocate for policy changes throughout the legislative session. The Coalition either takes an active role in or tracks close to 150 bills each legislative session. These bills address a wide range of issues including domestic and sexual violence; stalking; family law; divorce and child custody/visitation/support; reproductive rights; law enforcement and courts; privacy and personal information; healthcare; and economic justice.

Coalition staff also provide resources and sources for responsible news media and reporting. Coalition staff create and distribute statewide communications materials to raise awareness about sexual assault, domestic violence, prevention and services available to victims.

NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)

Nature of Activities (Continued)

The Coalition plays a key leadership role in efforts to prevent domestic and sexual violence throughout New Hampshire. Coalition staff collaborate with state and local entities to support policies and practices to advance effective prevention education. Coalition staff are proactive in educating the public about the causes and effects of domestic and sexual violence and stalking and as well as services available across the state. The Coalition has sponsored research on the prevalence of violence in New Hampshire.

The Coalition also manages several specific programs to assist its member crisis centers and the public. The following are three distinct programs that directly affect survivors of domestic violence, sexual violence and stalking:

AmeriCorps Victim Assistance Program (AVAP)

The AmeriCorps Victim Assistance Program (AVAP) founded in 1994 is a multi-agency collaboration housed by the Coalition that ensures that direct services are available to victims of domestic and sexual violence and stalking throughout New Hampshire. AVAP is part of AmeriCorps, a national service program that offers opportunities to Americans who are interested in making a substantial commitment to serve their country through national service.

Members of the AmeriCorps Victim Assistance Program are placed throughout New Hampshire at member agencies, police departments, prosecutor offices, the New Hampshire Department of Corrections, and child advocacy centers to offer support and information to victims of domestic and sexual violence and stalking. Currently, AVAP members are focusing their advocacy efforts on providing financial literacy and housing services to survivors of domestic violence, sexual assault, and stalking. AVAP members are trained in the AllState Foundation's Moving Ahead through Financial Management curriculum which they use in one-on-one sessions and in financial literacy workshops focused on an array of topics from basic budgeting to checking a credit report. Members also provide information and facilitate referrals to local financial and housing services.

Sexual Assault Nurse Examiner (SANE) Program

A Sexual Assault Nurse Examiner (SANE) is a Registered Nurse who has been specially trained to provide comprehensive care to sexual assault survivors, who demonstrates competency in conducting medical/forensic examinations and who has the ability to be a witness in a sexual assault prosecution. Coalition staff are responsible for training and working with registered SANEs and medical professionals across the state to ensure that sexual assault victims receive consistent and professional care during forensic exams.

The Family Violence Prevention Specialist Program

Research shows a high correlation (40-60%) between the perpetration of domestic violence and the perpetration of child abuse and neglect in the same family. The Family Violence Prevention Specialist Program was built on the principle that abused and neglected children are best served when they can remain in a safe household with a non-violent parent.

NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)

The Family Violence Prevention Specialist program began in 1998 as a coordinated effort between the Coalition and the Division for Children, Youth, and Families (DCYF). Family Violence Prevention Specialists (FVPSs) are employed by local member agencies of the Coalition, and are co-located at local DCYF District Offices. The FVPSs are a source of assistance and training to child protective service workers while providing advocacy services to victims of domestic violence involved with DCYF. This program results in more effective assistance to victims through the development of interventions that recognize the adult victim's need for support and advocacy in order to improve safety outcomes for children.

Significant Accounting Policies

The financial statements of the Coalition have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to not-for-profits. The Financial Accounting Standards Board (FASB) is the accepted standard-setting body for establishing accounting and financial reporting principles for not-for-profits. The more significant of the FASB's generally accepted accounting principles applicable to the Coalition, and the Coalition's conformity with such principles, are described below. These disclosures are an integral part of the Coalition's financial statements.

Basis of Presentation

The Coalition reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions - These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program-related services raising contributions, and performing administrative functions.

Net assets with donor restrictions - These net assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires, that is until the stipulated time restriction ends or the purpose of the restriction is accomplished, the net assets are restricted.

Basis of Accounting

The financial statements of the Coalition have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

Grants Receivable and Promises to Give

Contributions are recognized when the donor makes a promise to give to the Coalition that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restriction if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restriction. When a restriction expires, net assets with donor restriction are reclassified to net assets without donor restriction.

NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)

Contributed Services

During the years ended June 30, 2019 and 2018, the value of contributed services relating to printing, community education, direct training and professional fees were $106,680 and $129,417, respectively. Contributions received are recorded as with or without donor restricted support depending on the existence or nature of any donor restrictions.

In addition, many individuals volunteer their time and perform a variety of tasks that assist the Coalition; these amounts have not been recognized in the accompanying statement of activities because the criterion for recognition of such volunteer effort is that services must be specialized skills, which would be purchased if not donated.

Estimates

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

Compensated Absences

Employees of the Coalition are entitled to paid vacation depending on job classification, length of services, and other factors. The statement of financial position reflects accrued vacation earned, but unpaid as of June 30, 2019 and 2018 in the amounts of $63,255 and $63,017, respectively.

Allocation of Expenses

The Coalition allocates expenses among program services, management and general, and fundraising based on direct costs and other factors, including space utilization and time.

Property and Equipment

It is the Coalition's policy to capitalize property and equipment over $2,500 and all expenditures for repairs, maintenance, renewals and betterments that prolong the useful lives of assets. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as contributions without donor restriction unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Coalition reports expiration of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Coalition reclassifies net assets with donor restriction to net assets without donor restriction at that time. Property and equipment are depreciated using the straight-line method. The ranges of useful lives are as follows:

Building and Improvements	39 Years
Equipment	3-7 Years

Depreciation expense recorded by the Coalition for the years ended June 30, 2019 and 2018 was $7,735 and $10,773, respectively.

NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)

Income taxes

The Coalition has been notified by the Internal Revenue Service that it is exempt from federal income tax under Section 501(c) (3) of the Internal Revenue Code. The Coalition is further classified as an organization that is not a private foundation under Section 509(a)(3) of the Code. The most significant tax positions of the Coalition are its assertion that it is exempt from income taxes and its determination of whether any amounts are subject to unrelated business tax (UBIT). The Coalition follows guidance of Accounting Standards Codification (ASC) 740, Accounting for Income Taxes, related to uncertain income taxes, which prescribes a threshold of more likely than not for recognition of tax positions taken or expected to be taken in a tax return.

All significant tax positions have been considered by management. Based on the results of this evaluation it was determined that the Coalition has unrelated business income in accordance with The Tax Cuts and Jobs Act (TCJA) provisions specific to tax-exempt organizations beginning in 2018. The TCJA provides that unrelated business income includes expenses paid or incurred for qualified transportation fringe benefits such as the parking benefits provided to employees of the Coalition. UBIT related to parking benefits was $1,428 for the year ended June 30, 2019.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Coalition considers all highly liquid investments (short-term investments such as certificates of deposits and money market accounts) with an initial maturity of three months or less to be cash equivalents. There were no cash equivalents as of June 30, 2019 and 2018.

Segregation of Accounts

Under Title 1, New Hampshire, The State and Its Government, Chapter 15 Lobbyist Section 15:1-a, the Coalition is required to physically and financially separate state funds from any non-state funds that may be used for the purposes of lobbying or attempting to influence legislation, participate in political activity, or contribute funds to any entity engaged in these activities. The Coalition has established and maintains a separate bank account for this purpose. The account balances were $2,061 and $4,634 at June 30, 2019 and 2018, respectively.

Concentration of Credit Risk

The Coalition maintains cash balances in several accounts at local banks. These accounts are insured by the Federal Deposit Insurance Corporation up to $250,000. At various times throughout the year, the Coalition may have cash balances at the financial institution that exceeds the insured amount. Management does not believe this concentration of cash results in a high level of risk for the Coalition. At June 30, 2019 and 2018 the Coalition had uninsured cash balances of $0 and $174,712, respectively.

Subsequent Event

Management has evaluated subsequent events through October 4, 2019, the date on which the financial statements were available to be issued to determine if any are of such significance to require disclosure. It has been determined that no other subsequent events matching this criterion occurred during this period.

NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)

Comparative Financial Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Coalition's financial statements for the year ended June 30, 2018, from which the summarized information was derived.

Financial Instruments

The carrying value of cash and cash equivalents, grants receivable, prepaid expenses, accounts payable and accrued expenses are stated at carrying cost at June 30, 2019 and 2018, which approximates fair value due to the relatively short maturity of these instruments.

Reclassifications

Certain financial statement and note information from the prior year financial statements has been reclassified to conform with current year presentation format.

New Accounting Pronouncement

During the year ended June 30, 2019, the Coalition adopted the requirements of the Financial Accounting Standards Board's Accounting Standards Update No. 2016- 14—Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities (ASU 2016- 14). This Update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return between not-for-profit entities. A key change required by ASU 2016-14 is the net asset classes used in these financial statements. Amounts previously reported as unrestricted net assets are now reported as net assets without donor restrictions and amounts previously reported as temporarily restricted net assets and permanently restricted net assets are now reported as net assets with donor restrictions.

The accompanying information from the 2018 financial statements has been restated to conform to the 2019 presentation and disclosure requirements of ASU 2016-14.

NOTE B – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of funds received by the Coalition, restricted as to use or time. The restrictions are considered to expire when payments are made. As of June 30, 2019 and 2018 respectively, the net assets with donor restrictions are available for the following purpose:

	2019	2018
NH Charitable Foundation	$ 20,310	$ 24,282
Endowment for Health	5,500	-
Allstate	20,950	14,311
Verizon Respect Week	-	387
Total	$ 46,760	$ 38,980

NOTE C – LONG-TERM NOTES

As of June 30, 2019 and 2018, long-term debt consists of the following:

	2019	2018
Mortgage Note, Payable to Merrimack County Savings Bank, Interest at 4.99%, with Monthly Payments of $675 including Principal and Interest. Paid in full August 2019.	$ -	$ 37,862
Less Current Portion	-	6,354
Total Long Term Debt	$ -	$ 31,508

NOTE D – LINE OF CREDIT

The Coalition has a one-year $150,000 revolving line of credit agreement with Merrimack County Savings Bank. The credit line matures on May 20, 2020 and automatically renews annually. Interest is stated at the Wall Street Journal prime rate plus .5%, which resulted in interest rates of 5.75% and 5.50% as of June 30, 2019 and 2018, respectively. The line of credit is secured by all business assets. There were no borrowings against the line as of June 30, 2019 and 2018.

NOTE E – DESCRIPTION OF LEASING ARRANGEMENTS

The Coalition presently leases office equipment under short-term operating lease agreements.

The Coalition entered a ten-year lease agreement for office space and parking spaces on March 1, 2018, expiring in 2028. Annual rent is $74,556 with 4% annual escalations each year on the anniversary of the lease term. Annual parking is $7,800 with no more than 2% annual increases. The future minimum lease payments on this agreement as of June 30 are:

2020	$ 86,372
2021	89,515
2022	92,784
2023	96,183
2024	99,719
Thereafter	397,755
Total	$ 862,328

Rent expense related to the lease was $82,777 and $23,599 for the years ended June 30, 2019 and 2018 respectively. Parking expense of $7,800 and $2,600 is included in travel expense for the years ended June 30, 2019 and 2018, respectively.

NOTE F – PENSION PLAN

The Coalition has a 403(b) savings plan for the benefit of its employees. The plan covers substantially all employees after one year of service. During their budgeting process, the Board of Directors determines the amount to be contributed annually. Employer contributions for the years ended June 30, 2019 and 2018 totaled $22,960 and $21,572, respectively.

NOTE G – FAIR VALUE MEASUREMENTS

In accordance with FASB ASC 820, *Fair Value Measurements and Disclosures*, the Coalition is required to disclose certain information about its financial assets and liabilities. Fair values of assets measured on a recurring basis at June 30 were as follows:

	Fair Value	Significant Other Observable Inputs (Level 2)
2019		
Grants Receivable	$1,881,645	$1,881,645
2018		
Grants Receivable	$1,527,457	$1,527,457

The fair value of grants receivable are estimated at the present value of expected future cash flows.

NOTE H – BOARD DESIGNATED NET ASSETS

The Coalition has net assets designated for various future needs. These funds are comprised of the following as of June 30:

	2019	2018
Fund for Grace	$ 72,386	$ 85,193
Operating Reserve	148,665	148,665
	$ 221,051	$ 233,858

NOTE I – LIQUIDITY & AVAILABILITY OF FINANCIAL ASSETS

The Coalition has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Coalition's primary source of support is grants. That support is held for the purpose of supporting the Coalition's budget. The Coalition had the following financial assets that could be readily made available within one year to fund expenses without limitations:

	2019	2018
Cash and Cash Equivalents	$ 410,805	$ 57,853
Grants Receivable, net of Grants Payable	302,985	306,951
Less Amounts:		
With Donor Imposed Restriction	(46,760)	(38,980)
	$ 667,030	$ 825,824

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MEMBER
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MEMBER OF THE PRIVATE
COMPANIES PRACTICE SECTION

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
New Hampshire Coalition
Against Domestic and Sexual Violence
Concord, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of New Hampshire Coalition Against Domestic and Sexual Violence (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities and changes in net assets and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 4, 2019.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Rowley & Associates, PC

Rowley & Associates, P.C.
Concord, New Hampshire
October 4, 2019

ROWLEY & ASSOCIATES, P.C.

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors
New Hampshire Coalition
Against Domestic and Sexual Violence
Concord, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited New Hampshire Coalition Against Domestic and Sexual Violence's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of New Hampshire Coalition Against Domestic and Sexual Violence's major federal programs for the year ended June 30, 2019. New Hampshire Coalition Against Domestic and Sexual Violence's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of New Hampshire Coalition Against Domestic and Sexual Violence's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about New Hampshire Coalition Against Domestic and Sexual Violence's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of New Hampshire Coalition Against Domestic and Sexual Violence's compliance.

Opinion on Each Major Federal Program

In our opinion, New Hampshire Coalition Against Domestic and Sexual Violence complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control over Compliance

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

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

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

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

Rowley & Associates, PC

Rowley & Associates, P.C.
Concord, New Hampshire
October 4, 2019

New Hampshire Coalition Against Domestic and Sexual Violence
Schedule of Findings and Question Costs
Year Ended June 30, 2019

SECTION I – SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on whether the financial statements of the New Hampshire Coalition Against Domestic and Sexual Violence were prepared in accordance with GAAP.

2. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report. No material weaknesses are reported.

3. No instances of noncompliance material to the financial statements of New Hampshire Coalition Against Domestic and Sexual Violence, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

4. No significant deficiencies in internal control over major federal award programs are reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance. No Material weaknesses are reported.

5. The auditor's report on compliance for the major federal award programs for New Hampshire Coalition Against Domestic and Sexual Violence expresses an unmodified opinion on all major federal programs.

6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.

7. The programs tested as a major programs were:

Victims of Crime Act	16.575
Family Violence Prevention Service Act	93.556

8. The threshold for distinguishing Types A and B Programs was: $750,000.

9. The New Hampshire Coalition Against Domestic and Sexual Violence was determined to be a low-risk auditee.

SECTION II – FINDINGS: FINANCIAL STATEMENT AUDIT

No matters were reported.

SECTION III – FINDINGS AND QUESTIONED COSTS: FEDERAL AWARD PROGRAMS AUDIT

No matters were reported.

New Hampshire Coalition Against Domestic and Sexual Violence
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019

Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Justice:				
Direct Program - Violence Against Women Act of 2000	16.556		-	243,378
Pass-Through Programs from State of NH Department of Justice:				
VAWA, SASP	16.017	2019SASP01	5,709	5,709
VAWA, SASP	16.017	2018SASP01	338,025	338,025
VAWA, SAJI	16.017	2016SAJI01	-	120
VOCA, PMC Subcontracts	16.575	2019VOC31	1,988,498	1,988,498
VOCA, Training	16.575	2019VOC31	-	14,035
VOCA, SA	16.575	2018VOC49	125,603	286,611
VOCA, CA	16.575	2018VOC47	-	41,936
VOCA, DV	16.575	2018VOC48	465,879	475,458
VOCA, Supplemental	16.575	2019VOC59	252,464	272,322
VOCA,	16.575	2018VOC31	-	192,576
VAWA, STOP	16.588	2018W090	-	78,075
VAWA, STOP	16.588	2019W090	-	79,517
Total Pass-Through Programs			3,176,178	3,772,882
TOTAL U.S. DEPARTMENT OF JUSTICE			3,176,178	4,016,260
U.S. Department of Health and Human Services:				
Direct Program - Family Violence Prevention Services Act	93.591		-	207,706
Direct Program - Family Violence Prevention Services Act	93.591		-	77,569
Pass-Through Programs from State of NH Department of HHS:				
Sexual Violence Prevention	93.136	102-500731	229,457	322,427
Family Violence Prevention Services Act	93.671	155510 B001	868,580	888,580
Total Pass-Through Programs			1,098,037	1,211,007
TOTAL U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES			1,098,037	1,496,282
Corporation for National & Community Services:				
Pass-Through from Volunteer NH!				
AmeriCorps Victim Assist Program	94.006		-	219,540
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 4,274,215	$ 5,732,082

New Hampshire Coalition Against Domestic and Sexual Violence
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of New Hampshire Coalition Against Domestic and Sexual Violence under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of New Hampshire Coalition Against Domestic and Sexual Violence, it is not intended to and does not present the financial position, changes in net assets, or cash flows of New Hampshire Coalition Against Domestic and Sexual Violence.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, *Cost Principles for Non-profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

2. Pass-through entity identifying numbers are presented where available.

NOTE C – SUBRECIPIENTS

The New Hampshire Coalition Against Domestic and Sexual Violence provide federal awards to subrecipients as follows:

Program Title	Federal CFDA #	Amount Provided
Sexual Assault Services Program	16.017	$ 343,734
Victims of Crime Act	16.575	2,832,444
Sexual Violence Prevention	93.136	229,457
Family Violence Prevention Services Act	93.671	868,580
		$4,274,215

NOTE D – INDIRECT COST RATE

The New Hampshire Coalition Against Domestic and Sexual Violence has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

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 St. Concord, NH 03301	
1.3. Subrecipient Name Office of the Merrimack County Attorney		1.4. Subrecipient Address 333 Daniel Webster Hwy, Boscawen, NH 03303	
1.5 Subrecipient Phone # 603-228-0529	1.6. Account Number 5017-072-500574	1.7. Completion Date 3/31/2022	1.8. Grant Limitation $ 30,000.
1.9. Grant Officer for State Agency Kathleen B. Carr		1.10. State Agency Telephone Number 603-271-1234	
"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 K L C		1.12. Name & Title of Subrecipient Signor 1 K.L. Cunningham County Administrator	
Subrecipient Signature 2 *If Applicable*		Name & Title of Subrecipient Signor 2 *If Applicable*	
1.13. Acknowledgment: State of New Hampshire, County of Merrimack on 10-19-2020 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 Melinda A Harrison			
1.13.2 Name & Title of Notary Public or Justice of the Peace Melinda A HARRISON Office 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: Takhmina Rakhmatova Assistant Attorney General, On: / / 11/10/2020			
1.17. Approval by Governor and Council (if applicable) By: On: / /			

MELINDA A HARRISON NOTARY PUBLIC NEW HAMPSHIRE MY COMMISSION EXPIRES MAR 28 2025

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").

Subrecipient Initial(s): _____
Date: 10/15/2020

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

8.3. 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.

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

Subrecipient Initial(s): D

Date: 10/15/2020

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 intend 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): D

Date: 10/15/2020

EXHIBIT A

SCOPE OF SERVICES

1. The Office of the Merrimack County Attorney as Subrecipient shall receive a grant from the New Hampshire Department of Justice (DOJ) for expenses incurred for services provided to victims of domestic and sexual violence, stalking and dating violence in compliance with the terms, conditions, specifications, and scope of work as outlined in the Subrecipient's application under Services, Training, Officers, Prosecutors for the Violence Against Women Act Formula Grant Program state solicitation.

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
   603-271-8091 or Travis.Teeboom@doj.nh.gov

Initial: _____
Date: 10/19/2020

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 the P-37.

   3a. The Subrecipient shall be awarded an amount not to exceed $30,000 of the total Grant Limitation upon Governor and Executive Council approval to 12/31/2021, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

   i. With sufficient reason, the Subrecipient may apply for an extension of the grant period for up to three months. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.
   ii. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Executive Council approval, nor after 12/31/2021, or 3/31/2022 if extension is granted.

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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 VAWA Federal Grant Program Rule and Special Conditions as Appendix 1 which is subject to annual review.

Initial
Date 10/15/2020

EXHIBIT C

Violence Against Women Act
SPECIAL CONDITIONS
Grant # 2020-WF-AX-0021

1. 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 assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance also is a material requirement of this award.

By accepting this award on behalf of the subrecipient, the authorized subrecipient official accepts all material requirements of the award, and specifically adopts, as if personally executed by the authorized recipient official, all assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance.

Failure to comply with any one or more of these award requirements, whether a condition set out in full below, a condition incorporated by reference below, or an assurance or certification related to conduct during the award period may result in the Office on Violence Against Women ("OVW") or the NH Dept. of Justice ("NHDOJ") taking appropriate action with respect to the subrecipient and the award. Among other things, OVW or NHDOJ may withhold award funds, disallow costs, or suspend or terminate the award. DOJ, including OVW and NHDOJ, 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 34 U.S.C. 10271-10273), 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.

2. Applicability of Part 200 Uniform Requirements and DOJ Grants Financial Guide

The subrecipient agrees to comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by the Department of Justice (DOJ) in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements"), and the current edition of the DOJ Grants Financial Guide as posted on the OVW website, including any updated

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Date 10/14/2020

version that may be posted during the period of performance. The recipient also agrees that all financial records pertinent to this award, including the general accounting ledger and all supporting documents, are subject to agency review throughout the life of the award, during the close-out process, and for three years after submission of the final Federal Financial Report (SF-425) or as long as the records are retained, whichever is longer, pursuant to 2 C.F.R. 200.333, 200.336.

3. **Requirement to report potentially duplicative funding**

If the subrecipient currently has other active awards of federal funds, or if the subrecipient receives any other award of federal funds during the period of performance for this award, the subrecipient promptly must determine whether funds from any of those other federal awards have been, are being, or are to be used (in whole or in part) for one or more of the identical cost items for which funds are provided under this award. If so, the subrecipient must promptly notify the NHDOJ Grants Management Unit in writing of the potential duplication, and, if so requested by the NHDOJ , must, seek a budget modification or change-of-project-scope to eliminate any inappropriate duplication of funding.

4. **Requirements related to System for Award Management and unique entity identifiers**

The subrecipient must comply with applicable requirements regarding the System for Award Management (SAM), currently accessible at https://www.sam.gov. This includes applicable requirements regarding registration with SAM, as well as maintaining current information in SAM.

The subrecipient also must comply with applicable restrictions on subawards ("subgrants") to first-tier subrecipients (first-tier "subgrantees"), including restrictions on subawards to entities that do not acquire and provide the unique entity identifier required for SAM registration.

The details of the recipient's obligations related to SAM and to unique entity identifiers are posted on the OVW website at https://www.justice.gov/ovw/award-conditions (Award Condition: Requirements related to System for Award Management (SAM) and unique entity identifiers), and are incorporated by reference here.

5. **Employment eligibility verification for hiring under the award**

The subrecipient must ensure that, as part of the hiring process for any position within the United States that is or will be funded (in whole or in part) with award funds, the recipient (or any subrecipient at any tier) properly verifies the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. § 1324a(a)(1) and (2). The details of the recipient's obligations under this condition are posted on the OVW website at

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Date 10/4/2020

https://www.justice.gov/ovw/award-conditions (Award Condition: Employment eligibility verification for hiring under award), and are incorporated by reference here.

6. **Requirement to report actual or imminent breach of personally identifiable information (PII)**

The recipient (and any subrecipient at any tier) must have written procedures in place to respond in the event of an actual or imminent breach (as defined in OMB M-17-12) if it (or a subrecipient) – 1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of personally identifiable information (PII) (as defined in 2 C.F.R. 200.79) within the scope of an OVW grant-funded program or activity; or 2) uses or operates a Federal information system (as defined in OMB Circular A-130). The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to an OVW Program Manager no later than 24 hours after an occurrence of an actual breach, or the detection of an imminent breach.

In the event of an actual, or imminent, breach of Personally Identifiable Information of a U.S Department of Justice funded program or activity by a subrecipient, the subrecipient must have a procedure in place that indicates that the Grants Management Unit will be notified of the breach by the end of the business day (4:00 p.m EST) that the breach was reported. An e-mail will be sent to Grants@doj.nh.gov, which e-mails every staff member in the Grants Management Unit, notifying the Unit of the breach. The GMU Administrator, or designee, will respond to the subrecipient's e-mail notifying receipt of the notification by the end of the business day that it was received. If the subrecipient does not receive a confirmation e-mail from the GMU the subrecipient shall call the NH Department of Justice main number, (603)271-3658, and request to speak to the GMU and report the breach.

Subrecipients must have written procedures that document the process of notifying the GMU in the event of a PII breach. Written procedures will be verified during onsite monitoring's conducted by the GMU.

7. **Unreasonable restrictions on competition under the award; association with federal government.**

No recipient (or subrecipient, at any tier) may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by DOJ. The details of the recipient's obligations under this condition are posted on the OVW website at https://www.justice.gov/ovw/award-conditions (Award Condition: Unreasonable restrictions on competition under the award; association with federal government), and are incorporated by reference here.

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Date 10/19/2020

EXHIBIT C

8. **Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OVW 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 subrecipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award Condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OVW authority to terminate award)), and are incorporated by reference here.

9. **Determinations of suitability to interact with participating minors**

This condition applies to this award if it is indicated in the application for the award (as approved by DOJ) (or in the application for any subaward at any tier), the DOJ funding announcement (solicitation), or an associated federal statute that a purpose of some or all of the activities to be carried out under the award (whether by the recipient or a subrecipient at any tier) is to benefit a set of individuals under 18 years of age.

The recipient, and any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status. The details of this requirement are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

10. **Compliance with applicable rules regarding approval, planning, and reporting of conferences, meetings, trainings, and other events**

The recipient, and any subrecipient ("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.

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Date 10/8/2020

EXHIBIT C

Information on the pertinent DOJ definition of conferences and the rules applicable to this award appears on the OVW website at https://www.justice.gov/ovw/conference-planning.

11. OVW Training Guiding Principles

The recipient understands and agrees that any training or training materials developed or delivered with funding provided under this award must adhere to the OVW Training Guiding Principles for Grantees and Subgrantees, available at https://www.justice.gov/ovw/resources-and-faqs-grantees#Discretionary.

12. Effect of failure to address audit issues

The subrecipient understands and agrees that the NHDOJ (and OJP or OVW, as appropriate) may withhold award funds, or may impose other related requirements, if (as determined by the NHDOJ) the subrecipient does not satisfactorily and promptly address outstanding issues from audits required by the Part 200 Uniform Requirements (or by the terms of this award), or other outstanding issues that arise in connection with audits, investigations, or reviews of DOJ awards.

13. Potential imposition of additional requirements

The subrecipient agrees to comply with any additional requirements that may be imposed by the NHDOJ (and OJP or OVW, as appropriate) during the period of performance for this award, if the subrecipient is designated as "high- risk" for purposes of the DOJ high-risk grantee list.

14. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 42

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 42, specifically including any applicable requirements in Subpart E of 28 C.F.R. Part 42 that relate to an equal employment opportunity program.

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Date 10/12/2020

EXHIBIT C

15. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 38

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 38, specifically including any applicable requirements regarding written notice to program beneficiaries and prospective program beneficiaries.

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 recipient and subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations.

16. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 54

The recipient, and any subrecipient ("subgrantee") 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."

17. Restrictions on "lobbying" and policy development

In general, as a matter of federal law, federal funds may not be used by the recipient, or any subrecipient ("subgrantee") at any tier, either directly or indirectly, in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government, in order to avoid violation of 18 U.S.C. § 1913. The recipient, or any subrecipient ("subgrantee") may, however, use federal funds to collaborate with and provide information to federal, state, local, tribal and territorial public officials and agencies to develop and implement policies and develop and promote state, local, or tribal legislation or model codes designed to reduce or eliminate domestic violence, dating violence, sexual assault, and stalking (as those terms are defined in 34 U.S.C. § 12291(a)) when such collaboration and provision of information is consistent with the activities otherwise authorized under this grant program.

Another federal law generally prohibits federal funds awarded by OVW from being used by the recipient, or any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them) with respect to the awarding of a federal grant or cooperative agreement, subgrant, contract, subcontract, or loan, or with respect to actions such as renewing, extending, or modifying any such award. See 31

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U.S.C. § 1352. Certain exceptions to this law apply, including an exception that applies to Indian tribes and tribal organizations.

Should any question arise as to whether a particular use of federal funds by a recipient (or subrecipient) would or might fall within the scope of these prohibitions, the subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

18. Compliance with general appropriations-law restrictions on the use of federal funds for this fiscal year

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions, for each fiscal year, are set out at https://www.justice.gov/ovw/award-conditions (Award Condition: General appropriations-law restrictions on use of federal award funds), 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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

19. Reporting Potential Fraud, Waste, and Abuse, and Similar Misconduct

The recipient and any subrecipients ("subgrantees") must promptly refer to the DOJ Office of the Inspector General (OIG) any credible evidence that a principal, employee, agent, subrecipient, contractor, subcontractor, or other person has, in connection with funds under this award -- (1) submitted a claim that violates 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.

Potential fraud, waste, abuse, or misconduct involving or relating to funds under this award should be reported to the OIG by-- (1) online submission accessible via the OIG webpage at https://oig.justice.gov/hotline/contact-grants.htm (select "Submit Report Online"); (2) mail directed to: U.S. Department of Justice, Office of the Inspector General, Investigations Division, ATTN: Grantee Reporting, 950 Pennsylvania Ave., NW, Washington, DC 20530; (3) by facsimile directed to the DOJ OIG Fraud Detection Office (Attn: Grantee Reporting) at (202) 616-9881 (fax).

Additional information is available from the DOJ OIG website at http://www.usdoj.gov/oig.

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EXHIBIT C

20. Restrictions and certifications regarding non-disclosure agreements and related matters

No recipient or subrecipient ("subgrantee") under this award, or entity that receives a procurement contract or subcontract 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.

1. In accepting this award, the subrecipient--

a. 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

b. 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.

2. If the subrecipient does or is authorized under this award to make subawards ("subgrants"), procurement contracts, or both--

a. it represents that--

(1) it has determined that no other entity that the subrecipient'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

(2) it has made appropriate inquiry, or otherwise has an adequate factual basis, to support this representation; and

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b. 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.

21. **Compliance with 41 U.S.C. 4712 (including prohibitions on reprisal; notice to employees)**

The recipient (and any 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 NHDOJ or (OJP or OVW, as appropriate) for guidance.

22. **Encouragement of policies to ban text messaging while driving**

Pursuant to Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," 74 Fed. Reg. 51225 (October 1, 2009), DOJ encourages recipients and subrecipients ("subgrantees") to adopt and enforce policies banning employees from text messaging while driving any vehicle during the course of performing work funded by this award, and to establish workplace safety policies and conduct education, awareness, and other outreach to decrease crashes caused by distracted drivers.

23. **Requirement to disclose whether recipient is designated high risk by a federal grant-making agency outside of DOJ.**

If the recipient is designated high risk by a federal grant-making agency outside of DOJ, currently or at any time during the course of the period of performance under this award, the subrecipient must disclose that fact and certain related information to OVW by email to OVW.GFMD@usdoj.gov. For purposes of this disclosure, high risk includes any status under which a federal awarding agency

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provides additional oversight due to the recipient's past performance, or other programmatic or financial concerns with the recipient.

The recipient's disclosure must include the following: (1) the federal awarding agency that currently designates the recipient high risk; (2) the date the recipient was designated high risk; (3) the high-risk point of contact at that federal awarding agency (name, phone number, and email address); and (4) the reasons for the high-risk status, as set out by the federal awarding agency.

24. Availability of general terms and conditions on OVW website

The subrecipient agrees to follow the applicable set of general terms and conditions that are available at https://www.justice.gov/ovw/award-conditions. These do not supersede any specific conditions in this award document.

25. Compliance with statutory and regulatory requirements

The subrecipient agrees to comply with all relevant statutory and regulatory requirements, which may include, among other relevant authorities, the Violence Against Women Act of 1994, P.L. 103-322, the Violence Against Women Act of 2000, P.L. 106-386, the Violence Against Women and Department of Justice Reauthorization Act of 2005, P.L. 109-162, the Violence Against Women Reauthorization Act of 2013, P.L. 113-4, the Omnibus Crime Control and Safe Streets Act of 1968, 34 U.S.C. §§ 10101 et seq., and OVW's implementing regulations at 28 C.F.R. Part 90.

26. Compliance with solicitation requirements

The subrecipient agrees that it must be in compliance with requirements outlined in the solicitation under which the approved application was submitted, the applicable Solicitation Companion Guide, and any program-specific frequently asked questions (FAQs) on the OVW website (https://www.justice.gov/ovw/resources-and-faqs-grantees). The program solicitation, Companion Guide, and any program specific FAQs are hereby incorporated by reference into this award.

27. VAWA 2013 nondiscrimination condition

The subrecipient acknowledges that 34 U.S.C. § 12291(b)(13) prohibits subrecipients of OVW awards from excluding, denying benefits to, or discriminating against any person on the basis of actual or perceived race, color, religion, national origin, sex, gender identity, sexual orientation, or disability in any program or activity funded in whole or in part by OVW. Subrecipients may provide sex-segregated or sex-specific programming if doing so is necessary to the essential operations of the

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program, so long as the subrecipient provides comparable services to those who cannot be provided with the sex-segregated or sex-specific programming. The subrecipient agrees that it will comply with this provision. The subrecipient also agrees to ensure that any subrecipients ("subgrantees") at any tier will comply with this provision.

28. Misuse of award funds

The subrecipient understands and agrees that misuse of award funds may result in a range of penalties, including suspension of current and future funds, suspension or debarment from federal grants, recoupment of monies provided under an award, and civil and/or criminal penalties.

29. Limitation on use of funds to approved activities

The subrecipient agrees that grant funds will be used only for the purposes described in the subrecipient's application, unless the NHDOJ Grants Management Unit determines that any of these activities are out of scope or unallowable. The subrecipient must not undertake any work or activities that are not described in the subrecipient's application, award documents, or approved budget; and must not use staff, equipment, or other goods or services paid for with grant funds for such work or activities, without prior written approval by the NHDOJ.

30. Non-supplantation

The subrecipient agrees that grant funds will be used to supplement, not supplant, non-federal funds that would otherwise be available for the activities under this grant.

31. Confidentiality and information sharing

The subrecipient agrees to comply with the provisions of 34 U.S.C. § 12291(b)(2), nondisclosure of confidential or private information, which includes creating and maintaining documentation of compliance, such as policies and procedures for release of victim information. The subrecipient also agrees to comply with the regulations implementing this provision at 28 CFR 90.4(b) and "Frequently Asked Questions (FAQs) on the VAWA Confidentiality Provision (34 U.S.C. § 12291(b)(2))" on the OVW website at https://www.justice.gov/ovw/resources-and-faqs-grantees. The subrecipient also agrees to ensure that all subrecipients ("subgrantees") at any tier meet these requirements.

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EXHIBIT C

32. **Activities that compromise victim safety and recovery or undermine offender accountability**

The subrecipient agrees that grant funds will not support activities that compromise victim safety and recovery or undermine offender accountability, such as: procedures or policies that exclude victims from receiving safe shelter, advocacy services, counseling, and other assistance based on their actual or perceived sex, age, immigration status, race, religion, sexual orientation, gender identity, mental health condition, physical health condition, criminal record, work in the sex industry, or the age and/or sex of their children; procedures or policies that compromise the confidentiality of information and privacy of persons receiving OVW-funded services; procedures or policies that impose requirements on victims in order to receive services (e.g., seek an order of protection, receive counseling, participate in couples' counseling or mediation, report to law enforcement, seek civil or criminal remedies, etc.); procedures or policies that fail to ensure service providers conduct safety planning with victims; project design and budgets that fail to account for the access needs of participants with disabilities and participants who have limited English proficiency or are Deaf or hard of hearing; or any other activities outlined in the solicitation or companion guide under which the application was submitted.

33. **Policy for response to workplace-related incidents of sexual misconduct, domestic violence, and dating violence**

The recipient, and any subrecipient at any tier, must have a policy, or issue a policy within 270 days of the award date, to address workplace-related incidents of sexual misconduct, domestic violence, and dating violence involving an employee, volunteer, consultant, or contractor. The details of this requirement are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award Condition: Policy for response to workplace-related sexual misconduct, domestic violence, and dating violence), and are incorporated by reference here.

34. **Termination or suspension for cause**

The Director of OVW or the NHDOJ, upon a finding that there has been substantial failure by the subrecipient to comply with applicable laws, regulations, and/or the terms and conditions of the award or relevant solicitation, will terminate or suspend until satisfied that there is no longer such failure, all or part of the award, in accordance with the provisions of 28 C.F.R. Part 18, as applicable mutatis mutandis.

35. **Performance progress reports and final report submission**

The subrecipient agrees to provide OVW with specific information regarding subawards ("subgrants") made under this award. The subrecipient agrees to submit an annual report that includes: a) an

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assessment of whether stated goals and objectives were achieved; b) information on the effectiveness of activities carried out with grant funds, including the number of persons served and the number of persons seeking services who could not be served; c) information on each subaward made; and d) such other information as OVW may prescribe. Subrecipients are required to submit this report after the end of each calendar year but no later than March 15th each year. Recipients and subrecipients must use the designated forms and/or systems made available by OVW for performance reporting, which identify the information that recipients and subrecipients must collect and report as a condition of receiving funding under this award.

36. Subrecipient program income

Program income, as defined by 2 C.F.R. 200.80, means gross income earned by a non-federal entity that is directly generated by a supported activity or earned as a result of the federal award during the period of performance. Without prior approval, program income must be deducted from total allowable costs to determine the net allowable costs. In order to add program income to a subaward, subrecipients must seek approval from the NHDOJ prior to generating any program income. Any program income added to a subaward must be used to support activities that were approved in the budget and follow the conditions of the subaward agreement. Any program income approved by the NHDOJ Grants Management Unit must be reported by the subrecipient to the NHDOJ Grants Management Unit so that it is reported on the quarterly Federal Financial Report (SF-425) in accordance with the addition alternative. If the program income amount changes (increases or decreases) during the project period, the subrecipient must provide approval by the end of the project period. Failure to comply with these requirements may result in audit findings for both the recipient and the subrecipient.

37. Subrecipient product monitoring

The subrecipient agrees to be monitored to ensure that materials and products (written, visual, or sound) developed with OVW formula grant program funding fall within the scope of the grant program and do not compromise victim safety.

38. Publications disclaimer for STOP Formula subrecipients

The subrecipient agrees that all materials and publications (written, web-based, audio-visual, or any other format) resulting from subaward activities shall contain the following statement: "This project was supported by Subgrant No._____awarded by the state administering office for the Office on Violence Against Women, U.S. Department of Justice's STOP Formula Grant Program. The opinions, findings, conclusions, and recommendations expressed in this publication/program/exhibition are

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those of the author(s) and do not necessarily reflect the views of the state or the U.S. Department of Justice."

39. **Copyrighted works**

Pursuant to 2 C.F.R. 200.315(b), the recipient may copyright any work that is subject to copyright and was developed, or for which ownership was acquired, under this award. OVW reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use the work, in whole or in part (including in the creation of derivative works), for federal purposes, and to authorize others to do so.

OVW also reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use, in whole or in part (including in the creation of derivative works), any work developed by a subrecipient ("subgrantee") of this award, for federal purposes, and to authorize others to do so.

In addition, the recipient (or subrecipient, contractor, or subcontractor of this award at any tier) must obtain advance written approval from the OVW program manager assigned to this award, and must comply with all conditions specified by the program manager in connection with that approval, before: 1) using award funds to purchase ownership of, or a license to use, a copyrighted work; or 2) incorporating any copyrighted work, or portion thereof, into a new work developed under this award.

It is the responsibility of the recipient (and of each subrecipient, contractor, or subcontractor as applicable) to ensure that this condition is included in any subaward, contract, or subcontract under this award.

40. **Consultant compensation rates.**

The subrecipient acknowledges that consultants paid with award funds generally may not be paid at a rate in excess of $81.25 per hour, not to exceed $650 per day. To exceed this specified maximum rate, recipients must submit to OVW a detailed justification and have such justification approved by OVW, prior to obligation or expenditure of such funds.

Issuance of this award or approval of the award budget alone does not indicate approval of any consultant rate in excess of $81.25 per hour, not to exceed $650 per day. Although prior approval is not required for consultant rates below this specified maximum rate, subrecipients are required to maintain documentation to support all daily or hourly consultant rates.

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EXHIBIT C

41. Required SAM and FAPIIS reporting

The subrecipient must comply with any and all applicable requirements regarding reporting of information on civil, criminal, and administrative proceedings connected with (or connected to the performance of) either this OVW award or any other grant, cooperative agreement, or procurement contract from the federal government. Under certain circumstances, recipients of OVW awards are required to report information about such proceedings, through the federal System for Award Management (known as "SAM"), to the designated federal integrity and performance system (currently, "FAPIIS").

The details of recipient obligations regarding the required reporting (and updating) of information on certain civil, criminal, and administrative proceedings to FAPIIS within SAM are posted on the OVW web site at: https://www.justice.gov/ovw/award-conditions (Award Condition: Recipient Integrity and Performance Matters, including Recipient Reporting to FAPIIS), and are incorporated by reference here.

42. Ongoing compliance with statutory certifications

The subrecipient agrees that compliance with the statutory certification requirements is an ongoing responsibility during the award period and that, at a minimum, a hold may be placed on the subrecipient's funds for noncompliance with any of the requirements of 34 U.S.C. § 10449 (regarding rape exam payments), 34 U.S.C. § 10449(e) (regarding judicial notification), 34 U.S.C. § 10450 (regarding certain fees and costs), and 34 U.S.C. § 10451 (regarding polygraphing of sexual assault victims). Non-compliance with any of the foregoing may also result in termination or suspension of the grant or other remedial measures, in accordance with applicable laws and regulations.

43. Requirements for subrecipients providing legal assistance

The subrecipient agrees that the legal assistance eligibility requirements, as set forth below, are a continuing obligation on the part of the subrecipient. The legal assistance eligibility requirements are: (1) any person providing legal assistance through a program funded under this grant program (A) has demonstrated expertise in providing legal assistance to victims of domestic violence, dating violence, sexual assault, or stalking in the targeted population; or (B) (i) is partnered with an entity or person that has demonstrated expertise described in subparagraph (A); and (ii) has completed or will complete training in connection with domestic violence, dating violence, stalking, or sexual assault and related legal issues, including training on evidence-based risk factors for domestic and dating violence homicide;

(2) any training program conducted in satisfaction of the requirement of paragraph (1) has been or will be developed with input from and in collaboration with a state, local, territorial, or tribal domestic

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violence, dating violence, sexual assault, or stalking victim service provider or coalition, as well as appropriate state, local, territorial, and tribal law enforcement officials; (3) any person or organization providing legal assistance through this grant program has informed and will continue to inform state, local, territorial, or tribal domestic violence, dating violence, stalking, or sexual assault programs and coalitions, as well as appropriate state and local law enforcement officials of their work; and (4) the recipient's organizational policies do not require mediation or counseling involving offenders and victims physically together, in cases where sexual assault, dating violence, domestic violence, or child sexual abuse is an issue. The recipient also agrees to ensure that any subrecipient ("subgrantee") at any tier will comply with this condition.

I have read and understand all 43 special provisions contained in this document:

Name and Title of Authorized Representative

County Administrator 10/15/2020

Signature Date

Merrimack County, 333 Daniel Webster Highway, Boscawen, NH 03303

Name and Address of Agency

Initial

Date 10/15/2020

EXHIBIT D

EEOP Reporting

I, Ross L. Cunningham [*responsible official*], certify that

Michael Rivard [*recipient*] has completed the EEO reporting tool certification

form at: **https://ojp.gov/about/ocr/faq_eeop.htm** on September 9, 2019 [Date]

And that Robin Davis, County Attorney [*responsible official*] has completed the EEOP training at https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm on: 11/19/19 [*date*]

I further certify that:

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

Signature: [signature] Date: 10/01/2020

Initial [signature]
Date 10/01/2020

EXHIBIT E

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 Merrimack County Attorney (Applicant) certifies that any funds awarded through grant number 2021VAW08 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 Merrimack County Attorney (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: Ross L. Cunningham, County Administrator

Signature: [signature] Date: 10/19/2020

Initial [initials]
Date 10/19/2020

EXHIBIT F

NEW HAMPSHIRE DEPARTMENT OF JUSTICE

CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS

Applicants should refer to the regulations cited below to determine the certification to which they are required to attest. Applicants should also review the instructions for certification included in the regulations before completing this form. The certifications shall be treated as a material representation of fact upon which reliance will be placed when the U.S. Department of Justice ("Department") determines to award the covered transaction, grant, or cooperative agreement.

1. LOBBYING

As required by 31 U.S.C. § 1352, as implemented by 28 C.F.R. Part 69, the Applicant certifies and assures (to the extent applicable) the following:
(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Applicant, 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, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Applicant's request for Federal funds is in excess of $100,000, and 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 Applicant shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities" in accordance with its (and any DOJ awarding agency's) instructions; and

(c) The Applicant shall require that the language of this certification be included in the award documents for all subgrants and procurement contracts (and their subcontracts) funded with Federal award funds and shall ensure that any certifications or lobbying disclosures required of recipients of such subgrants and procurement contracts (or their subcontractors) are made and filed in accordance with 31 U.S.C. § 1352.

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

Initial [signature]
Date 10/1/2020

EXHIBIT F

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Applicant certifies, with respect to

prospective participants in a primary tier "covered transaction," as defined at 2 C.F.R. § 2867.20(a), that neither it nor any of its principals—

(a) is presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) has within a three-year period preceding this application been convicted of a felony criminal violation under any Federal law, or been convicted or had a civil judgment rendered against it for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, tribal, or local) transaction or private agreement or transaction;

violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion or receiving stolen property, making false claims, or obstruction of justice, or commission of any offense indicating a lack of business integrity or business honesty that seriously and directly affects its (or its principals') present responsibility;

(c) is presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, tribal, or local) with commission of any of the offenses enumerated in paragraph (b) of this certification; and/or

(d) has within a three-year period preceding this application had one or more public transactions (Federal, State, tribal, or local) terminated for cause or default.

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Applicant or any of its principals was convicted, within a three-year period preceding this application, of a felony criminal violation under any Federal law, the Applicant also must disclose such felony criminal conviction in writing to the Department (for OJP Applicants, to OJP at Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov), unless such disclosure has already been made.

3. FEDERAL TAXES

A. If the Applicant is a corporation, it certifies either that (1) the corporation has no unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability, or (2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP Applicants, to OJP at

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EXHIBIT F

Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov).

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application.

4. DRUG-FREE WORKPLACE (GRANTEES OTHER THAN INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, as implemented at 28 C.F.R. Part 83, Subpart F, for grantees, as defined at 28 C.F.R. §§ 83.620 and 83.650:
A. The Applicant certifies and assures that it will, or will continue to, provide a drug-free workplace by—

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in its workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an on-going drug-free awareness program to inform employees about—

(1) The dangers of drug abuse in the workplace;

(2) The Applicant's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the award be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the award, the employee will—

(1) Abide by the terms of the statement; and

(2) Notify the employer in writing of the employee's conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

(e) Notifying the Department, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title of any such convicted employee to the Department, as follows:

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Date 12/04/2020

EXHIBIT F

For COPS award recipients - COPS Office, 145 N Street, NE, Washington, DC, 20530;
For OJP and OVW award recipients - U.S. Department of Justice, Office of Justice Programs, ATTN: Control Desk, 810 7th Street, N.W., Washington, D.C. 20531.
Notice shall include the identification number(s) of each affected award;
(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency; and

(g)Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

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

Ross L. Cunningham, County Administrator
Name and Title of Head of Agency

Signature

10/15/2020
Date

Merrimack County, 333 Daniel Webster Highway, Boscawen, NH 03303
Name and Address of Agency

Initial
Date 10/15/2020

EXHIBIT G

U.S. Department of Justice
Office on Violence Against Women

Acknowledgement of Notice of Statutory Requirement to Comply with the Confidentiality and Privacy Provisions of the Violence Against Women Act, as Amended

Under section 40002(b)(2) of the Violence Against Women Act, as amended (42 U.S.C. 13925(b)(2)), grantees and subgrantees with funding from the Office on Violence Against Women (OVW) are required to meet the following terms with regard to nondisclosure of confidential or private information and to document their compliance. By signature on this form, applicants for grants from OVW are acknowledging that that they have notice that, if awarded funds, they will be required to comply with this provision, and will mandate that subgrantees, if any, comply with this provision, and will create and maintain documentation of compliance, such as policies and procedures for release of victim information, and will mandate that subgrantees, if any, will do so as well.

(A) **In general**
In order to ensure the safety of adult, youth, and child victims of domestic violence, dating violence, sexual assault, or stalking, and their families, grantees and subgrantees under this subchapter shall protect the confidentiality and privacy of persons receiving services.

(B) **Nondisclosure**
Subject to subparagraphs (C) and (D), grantees and subgrantees shall not—
(i) disclose, reveal, or release any personally identifying information or individual information collected in connection with services requested, utilized, or denied through grantees' and subgrantees' programs, regardless of whether the information has been encoded, encrypted, hashed, or otherwise protected; or
(ii) disclose, reveal, or release individual client information without the informed, written, reasonably time-limited consent of the person (or in the case of an unemancipated minor, the minor and the parent or guardian or in the case of legal incapacity, a court-appointed guardian) about whom information is sought, whether for this program or any other Federal, State, tribal, or territorial grant program, except that consent for release may not be given by the abuser of the minor, incapacitated person, or the abuser of the other parent of the minor.

Initial
Date 10/15/2010

EXHIBIT G

If a minor or a person with a legally appointed guardian is permitted by law to receive services without the parent's or guardian's consent, the minor or person with a guardian may release information without additional consent.

(C) **Release**
If release of information described in subparagraph (B) is compelled by statutory or court mandate—
(i) grantees and subgrantees shall make reasonable attempts to provide notice to victims affected by the disclosure of information; and
(ii) grantees and subgrantees shall take steps necessary to protect the privacy and safety of the persons affected by the release of the information.

(D) **Information sharing**
(i) Grantees and subgrantees may share—
(I) nonpersonally identifying data in the aggregate regarding services to their clients and nonpersonally identifying demographic information in order to comply with Federal, State, tribal, or territorial reporting, evaluation, or data collection requirements;
(II) court-generated information and law enforcement-generated information contained in secure, governmental registries for protection order enforcement purposes; and
(III) law enforcement-generated and prosecution-generated information necessary for law enforcement and prosecution purposes.
(ii) In no circumstances may—
(I) an adult, youth, or child victim of domestic violence, dating violence, sexual assault, or stalking be required to provide a consent to release his or her personally identifying information as a condition of eligibility for the services provided by the grantee or subgrantee;
(II) any personally identifying information be shared in order to comply with Federal, tribal, or State reporting, evaluation, or data collection requirements, whether for this program or any other Federal, tribal, or State grant program.

(E) **Statutorily mandated reports of abuse or neglect**
Nothing in this section prohibits a grantee or subgrantee from reporting suspected abuse or neglect, as those terms are defined and specifically mandated by the State or tribe involved.

(F) **Oversight**
Nothing in this paragraph shall prevent the Attorney General from disclosing grant activities authorized in this Act to the chairman and ranking members of the Committee on the Judiciary of the House of Representatives and the Committee on the Judiciary of the Senate exercising Congressional oversight authority. All disclosures shall protect confidentiality and omit personally identifying information, including location information about individuals.

(G) **Confidentiality assessment and assurances**
Grantees and subgrantees must document their compliance with the confidentiality and privacy provisions required under this section.

Initial
Date 10/16/2020

EXHIBIT G

As the duly authorized representative of the applicant, I hereby acknowledge that the applicant has received notice of that if awarded funding they will comply with the above statutory requirements. This acknowledgement shall be treated as a material representation of fact upon which the Department of Justice will rely if it determines to award the covered transaction, grant, or cooperative agreement.

Ross L. Cunningham	County Administrator
Typed Name of Authorized Representative	Title

Telephone Number 603-796-6800

	10/11/2000
Signature of Authorized Representative	Date Signed

Merrimack County
Agency Name

Public Reporting Burden Paperwork Reduction Act Notice. Under the Paperwork Reduction Act, a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. We try to create forms that are accurate, can be easily understood, and which impose the least possible burden on you to provide us with information. The estimated average time to complete and file this form is 60 minutes per form. If you have comments regarding the accuracy of this estimate, or suggestions for making this form simpler, you can write to the Office on Violence Against Women, U.S. Department of Justice, 145 N Street, NE, 10th Floor, Washington, DC 20530.

CERTIFICATE OF AUTHORITY for County of MERRIMACK

I, Tara Reardon, Chair of the Merrimack County Board of Commissioners, do hereby certify that:

1. The Board of Commissioners authorizes the County Administrator to execute any documents which may be necessary to enter into contracts between the New Hampshire Department of Justice and the Merrimack County Attorney's Office;
2. This authorization was in full force and effect on the date the contract was signed by the county representative, Ross L. Cunningham;
3. This authorization has not been revoked, annulled or amended in any manner whatsoever, and remains in full force and effect as of the date hereof; and
4. The following now occupies the office indicated above:

Ross L. Cunningham

IN WITNESS WHEREOF, I have hereunto set my hand as the Commission Chair this 19th day of October, 2020.

Tara Reardon, Board Chair
Merrimack County Commissioners

STATE OF NEW HAMPSHIRE
COUNTY OF MERRIMACK

On this the 19th day, month of October, 2020, before me the undersigned officer, personally appeared Tara Reardon who acknowledged herself to be the Chair of the Merrimack County Board of Commissioners and being authorized to do so, executed the foregoing instrument for the purpose therein contained.

IN WITNESS WHEREOF, I hereunto set my official seal.

MELINDA ANN HARRISON
MY COMMISSION EXPIRES MAY 20, 2025
NOTARY PUBLIC
NEW HAMPSHIRE

Justice of the Peace/Notary Public

Commission Expiration Date: 2.20.2025

Primex³
NH Public Risk Management Exchange

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:	*Member Number:*	*Company Affording Coverage:*
Merrimack County 333 Daniel Webster Highway Suite 2 Boscawen, NH 03303	604	NH Public Risk Management Exchange - Primex³ 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:	
X **General Liability (Occurrence Form)** **Professional Liability (describe)** ☐ Claims Made ☐ Occurrence	1/1/2021	1/1/2022	Each Occurrence	$ 5,000,000
			General Aggregate	$ 5,000,000
			Fire Damage (Any one fire)	
			Med Exp (Any one person)	
X **Automobile Liability** Deductible Comp and Coll: $1,000 ☐ Any auto	1/1/2021	1/1/2022	Combined Single Limit (Each Accident)	$5,000,000
			Aggregate	$5,000,000
X **Workers' Compensation & Employers' Liability**	1/1/2021	1/1/2022	X Statutory	
			Each Accident	$2,000,000
			Disease – Each Employee	$2,000,000
			Disease – Policy Limit	
X **Property (Special Risk Includes Fire and Theft)**	1/1/2021	1/1/2022	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
Merrimack County 333 Daniel Webster Highway Suite 2 Boscawen, NH 03303	By: *Mary Beth Purcell* Date: 1/11/2021 mpurcell@nhprimex.org Please direct inquires to: **Primex³ Claims/Coverage Services** **603-225-2841 phone** **603-228-3833 fax**

COUNTY OF MERRIMACK

Boscawen, New Hampshire

FINANCIAL STATEMENTS
With Schedule of Expenditures of Federal Awards

December 31, 2019

and

Independent Auditor's Report

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

Independent Auditor's Report on Compliance for Each Major Federal Program
and on Internal Control Over Compliance Required by the Uniform Guidance

Schedule of Findings and Questioned Costs

COUNTY OF MERRIMACK, NEW HAMPSHIRE

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INDEPENDENT AUDITOR'S REPORT

ROBERGE AND COMPANY, P.C.
Certified Public Accountants

Member – American Institute of CPA's (AICPA)
Member – AICPA Government Audit Quality Center (GAQC)
Member – AICPA Private Company Practice Section (PCPS)
Member – New Hampshire Society of CPA's

P.O. Box 129
Franklin, New Hampshire 03235
Tel (603) 524-6734
jroberge@rcopc.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
County of Merrimack
Boscawen, 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 Merrimack, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County of Merrimack'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 misstatement, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the 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 Merrimack, as of December 31, 2019, 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, budgetary comparison information, schedule of changes in total OPEB liability, schedules of proportionate share and contributions of the NHRS net OPEB liability, schedule of proportionate share of the net pension liability, and schedule of pension contributions as listed in the table of contents 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Merrimack's basic financial statements. The combining nonmajor fund financial statements, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations,* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is also not a required part of the basic financial statements.

The combining nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated March 31, 2020, on our consideration of the County of Merrimack's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Merrimack's internal control over financial reporting and compliance.

Roberge and Co., P.C.

ROBERGE & COMPANY, P.C.
Franklin, New Hampshire
March 31, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Commissioners, County Administrator and Finance Director, as "management" of the County of Merrimack, New Hampshire (the County), submit to the readers the following discussion and narrative analysis as an overview of the financial activities of the County of Merrimack, NH for the year ended December 31, 2019. The Management's Discussion and Analysis (MD&A) should be read in conjunction with the accompanying basic financial statements and the accompanying notes to those basic financial statements.

FINANCIAL HIGHLIGHTS

- The County's total combined net position decreased by $1,305,967 or 1.2% between December 31, 2018 and 2019.
- The County's total combined net position amounted to $(114,502,854) at December 31, 2019. Net position consisted of, $2,227,331 net investment in capital assets; $800,447 restricted for other purposes and an unrestricted net deficit of $(117,530,632).
- The County's long-term liabilities, consisting of general obligation bonds, capital leases, compensated absences, OPEB obligations, and net pension liabilities increased by a net (additions less reductions) $9,234,331 during the year ended December 31, 2019. The ending long-term liabilities consisted of $3,740,246 due next year.
- During the year, the County's expenses were $1,305,967 more than the $88,797,658 in revenues generated from charges for services, operating grants and contributions and general revenues (consisting of the assessment to towns and miscellaneous fees and contributions not restricted to specific purposes).

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's annual report, which consists of a series of basic financial statements, notes and related financial or compliance information. The County's financial statements are comprised of the following primary sections or components: (1) basic government-wide financial statements, (2) basic fund financial statements, (3) notes to basic financial statements, (4) required supplementary information, (5) notes to required supplementary information, (6) other supplementary information, including combining nonmajor fund schedules, and fiduciary funds, and (7) federal supplementary information.

The basic financial statements include two kinds of statements that present different views of the County based upon measurement focus and basis of accounting.

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the County's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the County, reporting the County's operations in more detail than the government-wide statements. The governmental funds statements tell how the County's services were financed in the short term as well as what remains for future spending. Fiduciary fund statements provide information about the financial relationships in which the County acts solely as a trustee or agent for the benefit of others, to whom the resources belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Exhibit A-1 shows how the required parts of this annual report are arranged and related to one another.

Exhibit A-1

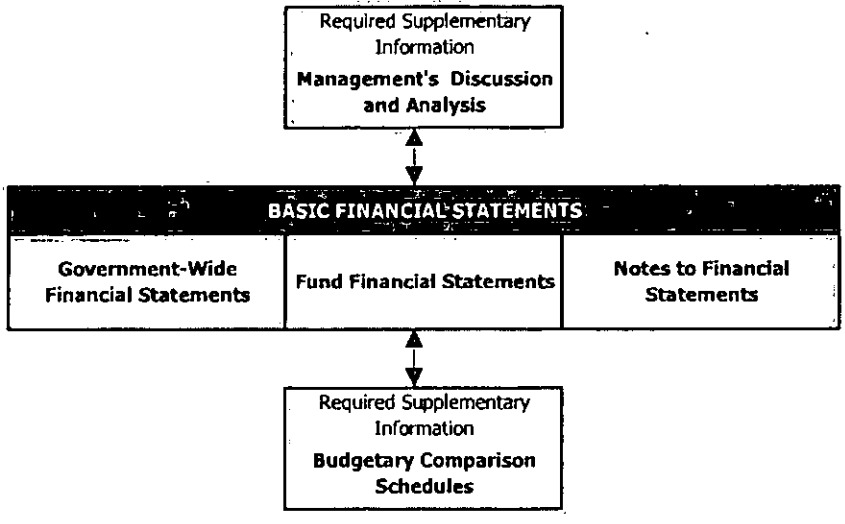

Exhibit A-2 summarizes the major features of the County's financial statements, including the portion of the County government they cover and the types of information they contain.

Exhibit A-2

	Government-Wide	Fund Statements	
		Governmental	Fiduciary
SCOPE	Entire County government (except fiduciary funds)	All activities of the County that are not proprietary or fiduciary	Instances in which the County is the trustee or agent for someone else's resources
REQUIRED FINANCIAL STATEMENTS	Statement of Net Position	Balance Sheet	Statement of Fiduciary Net Position
	Statement of Activities	Statement of Revenues, Expenditures and Changes in Fund Balances	Statement of Changes in Fiduciary Net Position
ACCOUNTING BASIS	Accrual	Modified Accrual	Accrual
MEASUREMENT FOCUS	Economic Resources	Current Financial Resources	Economic Resources
TYPE OF INFORMATION ASSETS AND LIABILITIES	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital assets included	All assets and liabilities, both short-term and long-term; the Agency funds do not currently have capital assets although they can
TYPE OF INFORMATION REVENUES, EXPENSES, AND EXPENDITURES	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year, expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid

The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Government-Wide Financial Statements

The first two basic statements are government-wide financial statements that provide both long-term and short-term information about the County's overall financial status and report net position and changes in them. Net position is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources and is one way to measure the County's financial health, or financial position.

- Over time, increases or decreases in the County's net position are one indicator of whether its financial health is improving or deteriorating, respectively.
- In order to assess the overall health of the County other non-financial factors should also be considered, such as changes in the County's general revenues (principally the assessment to municipalities which is derived by local property taxes), and federal and state intergovernmental revenues; the condition of the County's buildings and other depreciable property (likelihood of emergency repairs or maintenance); and any other items subject to significant financial or budgetary uncertainty.

The government-wide financial statements of the County are included in the Governmental Activities category. Most of the County's basic services are included here, such as county administration and maintenance, county attorney, register of deeds, sheriff's department, human services, department of corrections and nursing home. General revenues, including the assessment to local municipalities, state aid, and charges for services finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the County's most significant funds, not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes. State law, regulation or bond covenant requires some funds, while others are established to comply with the requirements of grantors. The County has two kinds of funds:

Governmental Funds - Most of the County's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because information does not encompass the additional long-term focus of the government-wide statements, we provide additional information on the subsequent page that explains the relationships (or differences) between them.

Fiduciary Funds - The County is responsible for other assets that, because of an agency arrangement, can be used only for the intended purposes. These funds are excluded from the County's government-wide financial statements because the County cannot use these assets to finance its operations.

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

CONDENSED COMPARATIVE GOVERNMENT-WIDE FINANCIAL STATEMENT INFORMATION

Net position

Exhibit B-1 shows the composition of the County's total combined net position, which decreased between December 31, 2018 and 2019 by $1,305,967 or 1.2% to $(114,502,854).

Exhibit B-1
NET POSITION

	2018 (as restated)	2019	Change	
Assets				
Current and other assets	$ 20,017,078	$ 21,663,955	$ 1,646,877	8.23%
Noncurrent assets	47,659,426	43,187,481	(4,471,945)	-9.38%
Total assets	67,676,504	64,851,436	(2,825,068)	-4.17%
Deferred Outflows of Resources				
Deferred outflows - pensions	6,349,254	4,944,060	(1,405,194)	-22.13%
Deferred outflows - OPEB	422,156	8,466,945	8,044,789	1905.64%
Total deferred inflows of resources	6,771,410	13,411,005	6,639,595	98.05%
Liabilities				
Current liabilities	8,899,411	9,248,731	349,320	3.93%
Noncurrent liabilities	151,601,731	160,790,168	9,188,437	6.06%
Total liabilities	160,501,142	170,038,899	9,537,757	5.94%
Deferred Inflows of Resources				
Deferred inflows - advance refunding of debt	1,458,951	1,238,801	(220,150)	-15.09%
Deferred inflows - pension	4,121,160	3,213,784	(907,376)	-22.02%
Deferred inflows - OPEB	21,563,548	18,273,811	(3,289,737)	-15.26%
Total deferred inflows of resources	27,143,659	22,726,396	(4,417,263)	-16.27%
Net Position				
Net investment in capital assets	3,180,718	2,227,331	(953,387)	-29.97%
Restricted	1,296,786	800,447	(496,339)	38.27%
Unrestricted	(117,674,391)	(117,530,632)	143,759	0%
Total net position	$ (113,196,887)	$ (114,502,854)	$ (1,305,967)	-1.15%

A portion of the net position is either invested in capital assets or restricted as to the purposes they can be used for.

- The County's investment in capital assets (land and improvements, buildings and improvements, and machinery and equipment, net of accumulated depreciation), net of related debt, is the largest component of the total combined net position.
- Restricted net position represents capital reserves and specific fund net position amounts that are not available for discretionary spending.

Unrestricted net position is a negative $(117,530,632) at December 31, 2019.

Change in Net position

The County's total revenues were $88,797,658 while total expenses were $90,103,625, resulting in a decrease in net position of $1,305,967.

Exhibit B-2 shows that 52.89% of the County's total revenues came from assessments to towns/cities while, 0.02% came from intergovernmental general revenues. Operating grants and contributions provided 14.10% of total revenues, while 31.40% related to charges for services.

Exhibit B-2
SOURCES OF COUNTY REVENUES

	2018	2019	CY %	Change
Program Revenues				
Charges for services	$ 41,458,213	$ 27,880,759	31.40%	$ (13,577,454)
Operating grants and contributions	11,132,826	12,519,090	14.10%	1,386,264
General Revenues				
Assessements to towns/cities	46,081,142	46,966,012	52.89%	884,870
Intergovernmental	254,444	15,750	0.02%	(238,694)
Miscellaneous	1,694,025	1,416,047	1.59%	(277,978)
Other	24,547,323	-	0.00%	24,547,323
Total revenues	$ 125,167,973	$ 88,797,658	100.00%	$ (36,370,315)

Exhibit B-3 shows that a significant portion of the County's total expenses, 39.11% were for the nursing home, 15.75% were for human services, 15.84% were for the corrections department, 3.14% were for the county attorney's office and 3.12% were for the sheriff's department. Debt service represented 1.90% of total expenses.

Exhibit B-3
COUNTY EXPENSES

Function / Program	2018	2019	CY %	Change
Purchasing	$ 317,417	$ 305,726	0.34%	$ 11,691
Information technology	509,057	590,986	0.66%	(81,929)
Pretrial diversion	986,941	1,087,027	1.21%	(100,086)
Delegation	47,529	49,942	0.06%	(2,413)
Administration	904,840	692,284	0.77%	212,556
Finance	446,664	475,183	0.53%	(28,519)
County attorney	3,115,505	2,824,971	3.14%	290,534
Register of deeds	763,312	749,853	0.83%	13,459
Court security	774,104	873,102	0.97%	(98,998)
Sheriff's department	2,495,378	2,808,456	3.12%	(313,078)
Dispatch	964,281	944,957	1.05%	19,324
Gerrish assisted living	943,534	984,884	1.09%	(41,350)
Human services	14,201,731	14,195,577	15.75%	6,154
Visitation	374,460	352,135	0.39%	22,325
Department of corrections	13,554,593	14,273,806	15.84%	(719,213)
Juvenile services	567,744	461,370	0.51%	106,374
MMC facilities	5,591,958	5,788,099	6.42%	(196,141)
Health agencies	420,858	435,859	0.48%	(15,001)
Nursing home	33,605,520	35,241,105	39.11%	(1,635,585)
Debt service	1,862,575	1,711,089	1.90%	151,486
Capital outlay	815,999	384,414	0.43%	431,585
Miscellaneous	2,544,546	2,954,664	3.28%	(410,118)
Other financing uses	14,118,171	1,918,136	2.13%	12,200,035
Total expenses	$ 99,926,717	$ 90,103,625	100.00%	$ 9,823,092

Governmental Activities

Exhibit B-4 presents the net cost of the County's departments based upon the total expense, less charges for services, operating grants and contributions and capital grants and contributions. The net cost reflects the amount funded by general revenues (assessments to towns and miscellaneous revenues).

Exhibit B-4
TOTAL AND NET COST OF SERVICES

	2018		2019	
Function / Program	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
Purchasing	$ 317,417	$ 317,417	$ 305,726	$ 305,726
Information technology	509,057	509,057	590,986	590,986
Pretrial diversion	986,941	859,038	1,087,027	946,574
Delegation	47,529	47,529	49,942	49,942
Administration	904,840	904,840	692,284	670,676
Administration/Accounting	446,664	446,664	475,183	475,183
County attorney	3,115,505	3,017,312	2,824,971	2,727,419
Register of deeds	763,312	(672,078)	749,853	(788,858)
Court security	774,104	587,825	873,102	698,376
Sheriff's department	2,495,378	1,986,582	2,808,456	2,257,748
Dispatch	964,281	642,847	944,957	624,276
Gerrish assisted living	943,534	84,895	984,884	181,070
Human services	14,201,731	14,037,106	14,195,577	14,042,306
Visitation	374,460	374,460	352,135	349,794
Department of corrections	13,554,593	12,830,209	14,273,806	13,051,785
Juvenile services	567,744	567,744	461,370	461,370
MMC facilities	5,591,958	5,542,357	5,788,099	5,745,396
Health agencies	420,858	420,858	435,859	435,859
Nursing home	33,605,520	1,256,947	35,241,105	1,094,513
Debt service	1,862,575	1,862,575	1,711,089	1,711,089
Capital outlay	815,999	815,999	384,414	384,414
Miscellaneous	2,544,546	1,825,824	2,954,664	1,769,996
Other financing uses	14,118,171	(928,329)	1,918,136	1,918,136
Total expenses	$ 99,926,717	$ 47,337,678	$ 90,103,625	$ 49,703,776

The total cost of all governmental activities this year was $90,103,625; the total net cost was $49,703,776. The primary financing for these activities of the County was as follows:

General Revenues

- The amount that was paid by taxpayers through assessments to municipalities was $46,966,012.
- $15,750 was received from intergovernmental sources.
- An additional amount of $1,416,047 was received from miscellaneous fees and revenues.

Exhibit B-5 presents total program revenues as follows:

Exhibit B-5
PROGRAM REVENUES

	2019			2018	
Program	Charges for Services	Operating Grants and Contributions	Total Program Revenue	Total Program Revenue	Change
Nursing Home	$ 22,945,040	$ 11,201,552	$ 34,146,592	$ 32,348,573	$ 1,798,019
Register of deeds	1,538,711	-	1,538,711	1,435,390	103,321
Human services	-	153,271	153,271	164,625	(11,354)
Finance	21,608	-	21,608	-	21,608
Sheriff	550,708	-	550,708	508,796	41,912
Dispatch	320,681	-	320,681	321,434	(753)
Gerrish manor	803,814	-	803,814	858,639	(54,825)
Corrections	1,212,360	9,661	1,222,021	724,384	497,637
County attorney	97,552	-	97,552	98,193	(641)
Pretrial diversion	103,764	36,689	140,453	127,903	12,550
Court security	174,726	-	174,726	186,279	(11,553)
Visitation	2,341	-	2,341	-	2,341
MMC facilities	33,550	9,153	42,703	49,601	(6,898)
Miscellaneous	75,904	1,108,764	1,184,668	718,722	465,946
Other financing sources	-	-	-	15,046,500	(15,046,500)
	$ 27,880,759	$ 12,519,090	$ 40,399,849	$ 52,589,039	$ (12,189,190)

Exhibit B-6 presents program expenses and comparative net program expenses as follows:

Exhibit B-6
TOTAL AND NET PROGRAM EXPENSES

	2019			2018	
Program	Program Expenses	Program Revenues	Net Program Expenses	Net Program Expenses	Change in Net Expenses
Purchasing	$ 305,726	$ -	$ 305,726	$ 317,417	$ (11,691)
Information technology	590,986	-	590,986	509,057	81,929
Pretrial diversion	1,087,027	140,453	946,574	859,038	87,536
Delegation	49,942	-	49,942	47,529	2,413
Administration	692,284	21,608	670,676	904,840	(234,164)
Finance	475,183	-	475,183	446,664	28,519
County attorney	2,824,971	97,552	2,727,419	3,017,312	(289,893)
Register of deeds	749,853	1,538,711	(788,858)	(672,078)	(116,780)
Court security	873,102	174,726	698,376	587,825	110,551
Sheriff's department	2,808,456	550,708	2,257,748	1,986,582	271,166
Dispatch	944,957	320,681	624,276	642,847	(18,571)
Gerrish assisted living	984,884	803,814	181,070	84,895	96,175
Human services	14,195,577	153,271	14,042,306	14,037,106	5,200
Visitation	352,135	2,341	349,794	374,460	(24,666)
Corrections	14,273,806	1,222,021	13,051,785	12,830,209	221,576
Juvenile services	461,370	-	461,370	567,744	(106,374)
MMC facilities	5,788,099	42,703	5,745,396	5,542,357	203,039
Health agencies	435,859	-	435,859	420,858	15,001
Nursing home	35,241,105	34,146,592	1,094,513	1,256,947	(162,434)
Debt service	1,711,089	-	1,711,089	1,862,575	(151,486)
Capital outlay	384,414	-	384,414	815,999	(431,585)
Miscellaneous	2,954,664	1,184,668	1,769,996	1,825,824	(55,828)
Other financing uses	1,918,136	-	1,918,136	(928,329)	2,846,465
	$ 90,103,625	$ 40,399,849	$ 49,703,776	$ 47,337,678	$ 2,366,098

ANALYSIS OF BALANCES AND TRANSACTIONS OF THE COUNTY'S INDIVIDUAL FUNDS

Major Funds

General Fund

The general fund balance increased $1,826,011 during the year from a balance of $13,772,320 at December 31, 2018 to $15,548,331 at December 31, 2019. The December 31, 2019 fund balance consisted of $467,466 in non-spendable prepaid expenses and inventories, and an unassigned fund balance in the amount of $15,080,865.

Nonmajor Funds

JAG Grant Fund

The JAG grant fund is aggregated in the category nonmajor governmental funds in the basic financial statements. The JAG grant fund is classified as a special revenue fund. The JAG grant is operated on a cost reimbursement basis.

Federal Equitable Sharing Grant

The federal equitable sharing grant fund is aggregated in the category nonmajor governmental funds in the basic financial statements. The federal equitable sharing grant fund is classified as a special revenue fund. The fund was established to account for a grant and is operated on a cost reimbursement basis. The December 31, 2019 fund balance consisted of a restricted fund balance of $399.

Dispatch Reserve Fund

The dispatch reserve fund is aggregated in the category nonmajor governmental funds in the basic financial statements. The dispatch reserve fund is classified as a special revenue fund. The dispatch reserve fund was established in 1990 for the purpose of upgrades and purchase of equipment for dispatch. The dispatch reserve fund balance at December 31, 2019 is $286,761.

Stop School Violence Grant Fund

The Stop School Violence grant fund is aggregated in the category nonmajor governmental funds in the basic financial statements. The Stop School Violence grant fund is classified as a special revenue fund. The Stop School Violence grant fund was established to account for grant funds and is operated on a cost reimbursement basis.

Deeds Surcharge Fund

The deeds surcharge fund is aggregated in the category nonmajor governmental funds in the basic financial statements. The deeds surcharge fund is classified as a special revenue fund. It is funded through a $2 surcharge on each document recorded at the register of deeds and is to be used for replacement of equipment at the register of deeds office. During the year $41,284 of the fund was used to pay for the lease of computer equipment. The deeds surcharge fund balance at December 31, 2019 is $18,667.

Child Advocacy Grant Fund

The child advocacy grant fund is aggregated in the category nonmajor governmental funds in the basic financial statements. The fund is classified as a special revenue fund. The child advocacy grant fund was established to account for pass through money to other agencies and is operated on a cost reimbursement basis.

Federal Grants Fund

The Federal grants fund is aggregated in the category nonmajor governmental funds in the basic financial statements. The Federal grants fund is classified as a special revenue fund. The Federal grants fund was established to account for Federal grants and is operated on a cost reimbursement basis.

Speed Enforcement Grant

The speed enforcement fund is aggregated in the category nonmajor governmental funds in the basic financial statements. The speed enforcement fund is classified as a special revenue fund. The fund was established to account for a grant and is operated on a cost reimbursement basis.

Perkins Grant Fund

The Perkins grant fund is aggregated in the category nonmajor governmental funds in the basic financial statements. The Perkins grant fund is classified as a special revenue fund. The Perkins grant fund was established to account for grant funds and is operated on a cost reimbursement basis.

CDBG Grants Fund

The CDBG grants fund is aggregated in the category nonmajor governmental funds in the basic financial statements. The CDBG grants fund is classified as a special revenue fund. The CDBG grants fund was established to account for pass through monies received to fund community development projects within the county and is operated on a cost reimbursement basis.

Residential Substance Abuse Treatment Grant

The residential substance abuse treatment fund is aggregated in the category nonmajor governmental funds in the basic financial statements. The residential substance abuse treatment fund is classified as a special revenue fund. The fund was established to account for a grant and is operated on a cost reimbursement basis.

Timber Conservation Fund

The timber conservation fund is classified as a special revenue fund and is aggregated in the category nonmajor governmental funds in the basic financial statements. The timber conservation fund was established to account for a deposit called for in a Timber Sale Agreement, to be returned after the terms of the Agreement are fully met. The sale has not yet occurred. The timber conservation fund balance at December 31, 2019 is $105,587.

Sobriety Checkpoints Grant

The sobriety checkpoints fund is aggregated in the category nonmajor governmental funds in the basic financial statements. The sobriety checkpoints fund is classified as a special revenue fund. The fund was established to account for a grant and is operated on a cost reimbursement basis.

Energy Improvements and McKenna Capital Project

The Energy Improvement and McKenna Capital Project fund is classified as a capital project fund and is aggregated in the category nonmajor governmental funds in the basic financial statements. It is used to account for energy upgrades made to county buildings and the renovation of the "old" jail as a rehabilitation center. The projects are being funded through general obligation debt of the county. The December 31, 2019 fund balance consisted of a restricted fund balance of $40,245.

New Courthouse Capital Project

The new courthouse capital project fund is classified as a capital project fund and is aggregated in the category nonmajor governmental funds in the basic financial statements. It is used to account for construction of a new courthouse at the same location as the original courthouse. At a meeting held on November 4, 2016 the Merrimack County Delegation authorized the Board of Commissioners to take all actions which are necessary for the construction of a new courthouse, raze and remove the adjacent building formerly housing the Registry of Deeds and Registry of Probate, renovate the existing courthouse, and to convey the completed new courthouse to the State of New Hampshire. The December 31, 2019 fund balance consisted of a restricted fund balance totaling $350,748.

Fiduciary Funds:

Private-Purpose Trust Funds

McKenna Trust Fund

The McKenna trust fund accounts for assets held in trust for the benefit of residents of the nursing home. The net position at December 31, 2019 was $56,430.

Corrections Trust Fund

The corrections trust fund accounts for assets held in trust for the benefit of inmates at the county jail. The net position at December 31, 2019 was $65,988.

Gagnon Scholarship Trust Fund

The Gagnon scholarship trust fund accounts for assets held in trust for scholarships to be awarded to an employee of the Nursing Home who enrolls in a RN program. The net position at December 31, 2019 was $3,002.

Agency Funds

At year-end the County held agency fund monies due others were as follows:

Nursing home residents' savings	$	88,616
Corrections inmates' savings		26,414
Adult diversion restitution		374,986
Deeds fees due to others		1,177,012
	$	1,667,028

GENERAL FUND BUDGETARY HIGHLIGHTS

For the year ended December 31, 2019 the County did not revise its statutory budgetary line items; rather, the County's budgetary control was managed on an aggregate total budget-to-actual basis; total estimated revenues and appropriations versus actual revenues and expenditures.

Final Versus Original Budget Comparison

The original and final budget amounts varied by $0, for the year ended December 31, 2019.

Actual Versus Final Budget Comparison

The amounts of actual inflows (resources) and outflows (charges to appropriations) varied from the final budget for the following significant items:

- Actual inflows (resources) were more than the budgetary revenue estimates by $2,526,805. The actual revenues and fund balance available for appropriation, including fund balance, was $12,549,125 more than the amount used to reduce the assessment.
- Actual total outflows, (expenditures or charges to appropriations), were less than the budgeted appropriations by $2,999,206. The most significant variances to voted appropriations were for the corrections department which were $901,212 under expended, and the nursing home which was $1,369,033 under expended.
- None of the currently known reasons for the budgetary variations are expected to have a significant effect on future services or liquidity.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At December 31, 2019, the County had invested $43,187,481 ($115,454,373 at cost or estimated cost less accumulated depreciation of $72,266,892) in a broad range of capital assets, including land, buildings and improvements, and machinery and equipment as summarized in Exhibit C-1.

This amount represents a net decrease of 9.38% from the prior year. This year major changes are also summarized in Exhibit C-1.

Exhibit C-1
NET CAPITAL ASSETS AND MAJOR ADDITIONS

	Governmental Activities		
Net Capital Assets	**2018**	**2019**	**Change**
Land and improvements	$ 320,000	$ 320,000	0.00%
Buildings	100,969,698	101,062,261	0.09%
Machinery and equipment	13,843,680	14,072,112	1.65%
Capital assets, at cost	115,133,378	115,454,373	0.28%
Accumulated depreciation	67,473,952	72,266,892	7.10%
Capital assets, net	$ 47,659,426	$ 43,187,481	-9.38%
Increase (Decrease) in Capital Assets, Net		$ (4,471,945)	
Changes			
Buildings		$ 92,563	
Machinery and equipment		776,202	
Gain (Loss) on disposals		(1,955)	
Depreciation expense		(5,338,755)	
		$ (4,471,945)	

More detailed information about the County's capital assets is presented in the notes to the basic financial statements.

Debt

At December 31, 2019, the County had $160,790,168 of net long-term obligations ($164,530,414 in total obligations less the current portion of $3,740,246) as summarized in Exhibit C-2.

This amount represents a net increase of 6.06% over the prior year.

Exhibit C-2
LONG-TERM LIABILITIES

	Governmental Activities		
Long-Term Liabilities	**2018**	**2019**	**Change**
	(as restated)		
General obligation bonds	$ 44,375,000	$ 40,735,000	-8.20%
Capital leases	103,708	225,150	117.10%
Compensated absences	2,505,584	2,443,900	-2.46%
OPEB obligations	60,811,963	72,912,255	19.90%
Net pension liability	47,499,828	48,214,109	1.50%
	155,296,083	164,530,414	5.95%
Less current portion	(3,694,352)	(3,740,246)	1.24%
	$ 151,601,731	$ 160,790,168	6.06%
Increase (Decrease), Net		$ 9,188,437	
Changes			
Principal payments on general obligation bonds		$ (3,640,000)	
Principal payment on capital leases		(113,864)	
Capital lease agreements executed		235,306	
Change in compensated absences		(61,684)	
Change in OPEB obligations		12,100,292	
Change in net pension liability		714,281	
Change in current portion		(45,894)	
		$ 9,188,437	

State law limits the amount of general obligation debt that the County may incur at any one time to 2% of the locally assessed valuation as equalized by the Commissioner of the New Hampshire Department of Revenue Administration. At December 31, 2019, the County was significantly below its legal debt limit of approximately $337,932,135.

More detailed information about the County's long-term liabilities is presented in the notes to the basic financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The County management team considered several factors prior to submitting the fiscal year 2020 budget to the Merrimack County Delegation. Here are some highlights of the budget.

The 2020 adopted County budget totals $93,049,215 which includes a 0.31% tax increase of $144,871. The 2020 budget includes a total use of fund balance equal to $3,900,000.

The budget includes a new three (3) year collective bargaining agreement for Correctional supervisors covered by the National Correctional Employee Union contract, and a new three (3) year collective bargaining agreement for Sheriff's department employees covered by the New England Police Benevolent Association contract. We are scheduled to begin contract negotiations with the International Chemical Workers Union in 2020. The current contract expires June 30, 2020.

Following the County's Capital Improvement Plan (CIP) Policy established in 2019 the County Delegation adopted a budget that includes a $1,000,000 transfer from fund balance to a new CIP capital reserve account in 2020. Our goal of reaching a 17% fund balance policy target was nearly attained at the conclusion of fiscal year 2019. During the 2020 budget process our intent was to continue reducing our utilization of fund balance to offset expenditures while minimizing a tax increase for the upcoming year. However, the following developments led us to increase the utilization of fund balance.

As we enter the final year of funding for the State of New Hampshire Department of Health and Human Services' Integrated Delivery Network (IDN) program, the County's apportionment has increased to $1,151,125 to meet the Medicaid Lives formula developed in 2019. The County is also projecting a $753,287 budget increase for Alternative Care and Nursing Home Care costs administered by the State of New Hampshire Department of Health and Human Services. The worldwide Covid-19 pandemic was spreading across the country at the time of our March budget meeting. We will be applying for Federal grants to offset the costs of personal protective equipment and any other costs associated with the Covid-19 pandemic.

Market volatility led us to privately negotiate our March tax anticipation notes (TAN) issue after we received no competitive bids. This resulted in higher interest costs for our short-term debt issuance. The financial impact and length of this pandemic may create unforeseen revenue shortfalls in 2020.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have any questions about this report, or need additional financial information, contact the County Administrator, c/o Merrimack County Commissioners Office, 333 Daniel Webster Highway, Suite 2, Boscawen, NH 03303 or call 603-796-6800. Please visit our website at http://www.merrimackcounty.net/

BASIC FINANCIAL STATEMENTS

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Statement of Net Position
December 31, 2019

	Primary Government Governmental Activities
ASSETS	
Cash and cash equivalents	$ 16,561,129
Receivables, net	3,595,680
Due from other governments	1,035,330
Inventories	330,269
Prepaid expenses	141,547
Capital assets:	
Land, improvements, and construction in progress	320,000
Other capital assets, net of accumulated depreciation	42,867,481
Total assets	64,851,436
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to pensions	4,944,060
Deferred outflows of resources related to other post employment benefits	8,466,945
Total deferred outflows of resources	13,411,005
LIABILITIES	
Accounts payable	1,677,849
Accrued expenses	2,178,656
Due to other governments	1,639,212
Internal balances due to/from other funds	324
Deferred revenue	7,729
Current portion of long-term liabilities	3,740,246
Other liabilities	4,715
Bonds payable	37,095,000
Capital lease obligations	124,904
Compensated absences	2,443,900
Post employment health obligations	72,912,255
Net pension liability	48,214,109
Total liabilities	170,038,899
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to debt refinancing	1,238,801
Deferred inflows of resources related to pensions	3,213,784
Deferred inflows of resources related to other post employment benefits	18,273,811
Total deferred inflows of resources	22,726,396
NET POSITION	
Net investment in capital assets	2,227,331
Restricted for:	
Other purposes	800,447
Unrestricted	(117,530,632)
Total net position	$ (114,502,854)

The accompanying notes to the basic financial statements are an integral part of this statement.

Statement of Activities
Year Ended December 31, 2019

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities
Governmental Activities:				
Purchasing	$ 305,726	$ -	$ -	$ (305,726)
Information technology	590,986	-	-	(590,986)
Pretrial diversion	1,087,027	103,764	36,689	(946,574)
Delegation & Commissioners	49,942	-	-	(49,942)
Administration	692,284	21,608	-	(670,676)
Finance	475,183	-	-	(475,183)
County attorney	2,824,971	97,552	-	(2,727,419)
Register of deeds	749,853	1,538,711	-	788,858
Court security	873,102	174,726	-	(698,376)
Sheriff's department	2,808,456	550,708	-	(2,257,748)
Dispatch	944,957	320,681	-	(624,276)
Gerrish Manor	984,884	803,814	-	(181,070)
Human services	14,195,577	-	153,271	(14,042,306)
Visitation	352,135	2,341	-	(349,794)
Department of corrections	14,273,806	1,212,360	9,661	(13,051,785)
Juvenile Services	461,370	-	-	(461,370)
MMC facilities	5,788,099	33,550	9,153	(5,745,396)
Health agencies	435,859	-	-	(435,859)
Nursing home administration	35,241,105	22,945,040	11,201,552	(1,094,513)
Debt service	1,711,089	-	-	(1,711,089)
Capital outlay	384,414	-	-	(384,414)
Miscellaneous	2,954,664	75,904	1,108,764	(1,769,996)
Other financing uses	1,918,136	-	-	(1,918,136)
Total governmental activities	$ 90,103,625	$ 27,880,759	$ 12,519,090	$ (49,703,776)
General Revenues:				
Assessments				$ 46,966,012
Grants and contributions not restricted to specific purposes:				
Intergovernmental				15,750
Miscellaneous				1,416,047
Total general revenues				48,397,809
Change in net position				(1,305,967)
Net position - beginning (as restated)				(113,196,887)
Net position - ending				$ (114,502,854)

The accompanying notes to the basic financial statements are an integral part of this statement.

Balance Sheet
Governmental Funds
December 31, 2019

Assets	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Current assets:			
Cash and cash equivalents	$ 16,225,460	$ 335,669	$ 16,561,129
Accounts receivable, net	3,583,833	11,847	3,595,680
Due from other governments	907,152	128,178	1,035,330
Due from other funds	-	480,275	480,275
Inventories	330,269	-	330,269
Prepaid expenses	137,197	4,350	141,547
Total assets	$ 21,183,911	$ 960,319	$ 22,144,230
Liabilities and Fund Balances			
Liabilities:			
Accounts payable	$ 1,652,977	$ 24,872	$ 1,677,849
Accrued expenses	1,985,348	-	1,985,348
Due to other governments	1,639,212	-	1,639,212
Due to other funds	345,599	135,000	480,599
Deferred revenue	7,729	-	7,729
Other liabilities	4,715	-	4,715
Total liabilities	5,635,580	159,872	5,795,452
Fund balances:			
Reserved for:			
Nonspendable	467,466	-	467,466
Restricted	-	390,993	390,993
Committed	-	-	-
Assigned	-	411,414	411,414
Unassigned	15,080,865	(1,960)	15,078,905
Total fund balance	15,548,331	800,447	16,348,778
Total liabilities and fund balances	$ 21,183,911	$ 960,319	$ 22,144,230

The accompanying notes to the basic financial statements are an integral part of this statement.

Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position
December 31, 2019

Total Fund Balances - Governmental Funds		$ 16,348,778
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in the governmental activities are not financial resources and therefore are not reported as assets in governmental funds.		
Cost	$ 115,454,373	
Less accumulated depreciation	(72,266,892)	43,187,481
Long-term liabilities, including bonds payable, are not due in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:		
Bonds payable	(40,735,000)	
Compensated absences	(2,443,900)	
OPEB obligations	(72,912,255)	
Net pension liability	(48,214,109)	(164,530,414)
Interest is accrued on outstanding debt in the government-wide financial statements, whereas in the governmental fund financial statements, an interest expenditure is reported when due.		(193,308)
Deferred outflows of resources and deferred inflows of resources related to long-term liabilities are not current financial sources and uses and therefore are not reported in the governmental funds.		
Deferred outflows - pensions	4,944,060	
Deferred outflows - OPEB's	8,466,945	
Deferred inflows - debt refinance	(1,238,801)	
Deferred inflows - pensions	(3,213,784)	
Deferred inflows - OPEB's	(18,273,811)	(9,315,391)
Total Net Position - Governmental Activities		$ (114,502,854)

The accompanying notes to the basic financial statements are an integral part of this statement.

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year Ended December 31, 2019

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues			
Assessments	$ 46,966,012	$ -	$ 46,966,012
Charges for services	4,868,213	45,898	4,914,111
Intergovernmental	269,291	945,273	1,214,564
Nursing home revenues	34,146,592	-	34,146,592
Miscellaneous	1,551,383	4,996	1,556,379
Total revenues	87,801,491	996,167	88,797,658
Expenditures			
Purchasing	305,593	-	305,593
Information technology	581,079	-	581,079
Pretrial diversion	1,088,479	-	1,088,479
Delegation & Commissioners	49,942	-	49,942
Administration	689,691	-	689,691
Finance	460,381	-	460,381
County attorney	2,828,081	-	2,828,081
Register of deeds	673,659	41,284	714,943
Court security	873,102	-	873,102
Sheriff's department	2,844,516	-	2,844,516
Dispatch	831,702	-	831,702
Gerrish Manor	979,249	-	979,249
Human services	14,195,577	-	14,195,577
Visitation	351,574	-	351,574
Department of corrections	14,213,610	-	14,213,610
Juvenile Services	461,370	-	461,370
MMC facilities	3,489,958	-	3,489,958
Health agencies	435,859	-	435,859
Nursing home administration	33,013,939	-	33,013,939
Debt service	5,578,447	-	5,578,447
Capital outlay	235,306	503,018	738,324
Miscellaneous	1,744,326	1,233,550	2,977,876
Total expenditures	85,925,440	1,777,852	87,703,292
Excess (deficiency) of revenues over expenditures	1,876,051	(781,685)	1,094,366
Other Financing Sources (Uses)			
Capital lease financing	235,306	-	235,306
Transfers in	1,634	286,980	288,614
Transfers out	(286,980)	(1,634)	(288,614)
Total other financing sources (uses)	(50,040)	285,346	235,306
Net change in fund balances	1,826,011	(496,339)	1,329,672
Fund balances - beginning of year	13,722,320	1,296,786	15,019,106
Fund balances - end of year	$ 15,548,331	$ 800,447	$ 16,348,778

The accompanying notes to the basic financial statements are an integral part of this statement.

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended December 31, 2019

Total Net Change in Fund Balances - Governmental Funds		$ 1,329,672
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Capital outlays	$ 868,765	
Depreciation expense	(5,338,755)	
Gain (Loss) on disposal of assets	(1,955)	(4,471,945)
Some of the capital assets acquired this year were financed with capital leases. The amount financed by the leases is reported in the governmental funds as a source of financing. On the other hand, the capital leases are not revenues in the statement of activities.		(235,306)
Repayment of bond and capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Principal on bonds, including payment to refunding bond escrow	3,640,000	
Principal on capital leases	113,864	3,753,864
Interest on long-term liabilities in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due. In the statement of activities, however, interest expense is accrued.		
Change in accrued interest (increase) decrease		13,779
In the statement of activities, certain operating expenses are measured by the amounts earned/used during the year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used.		
Compensated absences (increase) decrease	61,684	
OPEB obligation (increase) decrease	(12,100,292)	
Net pension liability (increase) decrease	(714,281)	(12,752,889)
The change in deferred inflows and outflows of resources related to long term libilities are reported against pension expense and other financing uses in the governmental activities.		
Deferred inflows - pension (increase) decrease	907,376	
Deferred inflows - debt refinance (increase) decrease	220,150	
Deferred inflows - OPEB (increase) decrease	3,289,737	
Deferred outflows - pension increase (decrease)	6,639,595	11,056,858
Change in Net Position of Governmental Activities		$ (1,305,967)

The accompanying notes to the basic financial statements are an integral part of this statement.

Statement of Net Position
Fiduciary Funds
December 31, 2019

	Total Private Purpose Trusts	Total Agency Funds	Total Fiduciary Funds
Assets			
Cash and cash equivalents	$ 129,915	$ 1,292,042	$ 1,421,957
Receivables, net	2,619	371,087	373,706
Due from other funds	-	3,899	3,899
Total assets	132,534	1,667,028	1,799,562
Liabilities			
Accounts payable	3,539	3,899	7,438
Due to other governments	-	1,177,012	1,177,012
Due to other funds	3,575	-	3,575
Other liabilities	-	486,117	486,117
Total liabilities	7,114	1,667,028	1,674,142
Net Position			
Held in trust	125,420	-	125,420
Total net position	$ 125,420	$ -	$ 125,420

The accompanying notes to the basic financial statements are an integral part of this statement.

Statement of Changes in Fiduciary Net Position
Private Purpose Trust Funds
Year Ended December 31, 2019

	McKenna Trust	Corrections Trust	Gagnon Scholarship Trust	Total Private Purpose Trust Funds
Additions				
Charges for services	$ -	$ -	$ -	$ -
Miscellaneous	33,859	69,439	2,022	105,320
Total additions	33,859	69,439	2,022	105,320
Deductions				
Miscellaneous	42,581	43,964	1,500	88,045
Total deductions	42,581	43,964	1,500	88,045
Operating income (loss)	(8,722)	25,475	522	17,275
Net position - beginning of year	65,152	40,513	2,480	108,145
Net position - end of year	$ 56,430	$ 65,988	$ 3,002	$ 125,420

The accompanying notes to the basic financial statements are an integral part of this statement.

NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County of Merrimack ("County" or "Government") have been prepared in conformity with Accounting Principles Generally Accepted in the United States of America (GAAP) as applied to government units, except as disclosed. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict or contradict GASB pronouncements. The more significant of the generally accepted accounting principles applicable to the County, and the County's conformity with such principles, are described below.

A. THE REPORTING ENTITY

The County of Merrimack operates under the Delegation – Commissioner form of government and provides County services as authorized by state statutes. As required by GAAP, specifically Statement #14 of the Governmental Accounting Standards Board, "The Financial Reporting Entity," these financial statements are required to present the County of Merrimack (the "primary government") and its "component units" (if any). A primary government is defined by the GASB as any state government or general purpose local government. Additionally, a primary government may also consist of a special-purpose government (such as a school district) that meets all of the following criteria: (a) it has a separately elected governing body; (b) it is legally separate; and (c) it is fiscally independent of other governments.

A component unit is defined by the GASB as a legally separate organization for which the elected officials of the primary government are "financially accountable." The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable if an organization is "fiscally dependent" on the primary government. Fiscal independency is defined by the GASB as the ability to complete certain essential fiscal events without substantive approval by a primary government; (a) determine its budget without another government's having the authority to approve and modify that budget, (b) levy taxes or set rates or charges without approval by another government, and (c) issue bonded debt without approval by another government. Based upon the application of these criteria, there were no potential component unit's identified in defining the County's reporting entity.

B. BASIC FINANCIAL STATEMENTS – GOVERNMENT-WIDE FINANCIAL STATEMENTS

The County's basic financial statements include both government-wide (reporting the County as a whole) and fund financial statements (reporting the County's major funds). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. The County does not have any business type primary activities.

In the government-wide Statement of Net position, the governmental activities column (a) is presented on a consolidated basis, (b) and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The County's net position is reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position. The County first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the County's functions / programs. The functions / programs are also supported by general revenues. The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants reflect capital-specific grants. The net costs (by function) are normally covered by general revenue. The County does not allocate indirect costs.

This government-wide focus is more on the sustainability of the County as an entity and the change in the County's net position resulting from the current year's activities.

C. BASIC FINANCIAL STATEMENTS – FUND FINANCIAL STATEMENTS

The fund financial statements of the County are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for by a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures/expenses. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations, or other restrictions. Funds are classified into three major categories: Governmental, Proprietary and Fiduciary.

Fund financial statements focus on major funds of the primary government in contrast to the governmental and business type (if any) activities reported in the government-wide financial statements. Major funds represent the government's most important funds and are determined based on a minimum criteria set forth in GASB 34 (numerical formula using total assets, liabilities, revenues, or expenditures/expenses of either fund category or activity combined). The general fund is always required to be reported as major fund. The following fund types are used by the County:

1. **Governmental Funds** – The focus of governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the County:

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

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The County reports various grants as separate special revenue funds along with a Dispatch Reserve Fund, Deeds Surcharge Fund, and Timber Conservation Fund.

Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The County currently is reporting an Energy Improvement/Mckenna Capital Project Fund and New Courthouse Project Fund.

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the government programs. This includes nonexpendable trust funds that were reported as fiduciary trust funds prior to the implementation of GASB No. 34. The County does not report any permanent funds.

2. Fiduciary Funds – The reporting focus of fiduciary funds is on net position and, for private purpose trust funds, changes in net position. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the County, these funds are not incorporated into the government-wide statements. The following is a description of the fiduciary funds of the County:

   Private Purpose Trust Funds are used to report trust arrangements under which the assets are essentially held in trust for someone outside the reporting entity. The County reports the following private purpose trust funds; McKenna Trust, Corrections Trust and Gagnon Scholarship Trust.

   Agency Funds are used to report assets held in a custodial capacity for individuals or organizations outside of the reporting entity. The assets for these funds equal the liabilities and there is no operating activity to report. The County reports the following agency funds; Residents Fund, Inmates Fund, Adult Diversion/Restitution Fund, and Deeds Transfer Tax Fund.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Two different measurement focuses are used under the new financial reporting model, the flow of current financial resources and the flow of economic resources. The determination of when transactions are recognized is referred to as the basis of accounting. Like measurement focus, there are two different bases of accounting used, the accrual basis and the modified accrual basis.

Government-Wide Financial Statements

The government-wide financial statements use the flow of economic resources measurement focus and the accrual basis of accounting. Under this method, generally, all revenues, expenses, gains, losses, assets, and liabilities should be recognized when the economic exchange takes place. The government-wide financial statements report all of the assets, liabilities, revenues, expenses, and gains and losses of the entire government. These financial statements do not report fund information. Instead they focus on two specific types of activities performed by the government, "governmental activities" and, when applicable, "business type activities". Governmental and proprietary fund types are included in the governmental and, when applicable, business type activities reported in the government-wide financial statements and therefore utilize the measurement focus and basis of accounting applicable to these statements. Fiduciary funds are not reported in the government-wide financial statements.

Fund Financial Statements

Governmental fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues and assets are recognized when they become both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures and liabilities are recognized in the accounting period in which the fund liability is incurred, with certain modifications. Debt service and capital lease payments are recognized when the payment is due and compensated absences, claims and judgments, and special termination benefits are recognized to the extent that the liabilities are "normally expected to be liquidated with expendable available financial resources". Fiduciary fund financial statements use the economic resources measurement focus and the full accrual basis of accounting.

E. BUDGETS

Governmental revenues and expenditures are controlled by a formal integrated budgetary system which is substantially consistent with applicable State finance-related laws and regulations which govern the County's operations. The County budget is voted on at the delegation meeting. The New Hampshire Department of Revenue Administration utilizes the adopted County budget, and other town, school, and (sometimes) precinct tax assessment information, to calculate, determine and establish the annual tax rate of the town(s) against which the County assessment(s) are made. State legislation also requires balanced budgets and, in most cases, the use of the beginning general fund unreserved fund balance to reduce the amount of the subsequent County assessment to be made. For the County fiscal year ended December 31, 2019, $3,700,000 in beginning general fund unassigned fund balance was used to reduce the County assessment.

F. ASSETS, LIABILITIES, AND NET POSITION

Cash and Cash Equivalents and Investments

Cash and equivalent accounts include amounts in demand and savings account deposits, certificates of deposit or short-term investments with an original maturity date of three months or less.

Investments are reported at fair value. Fair value is based on quoted market price.

Interfund Activity

Interfund activity is reported as either, loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to at market or near market rates, are treated as revenues and expenditures / expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental funds are netted as part of the reconciliation to the government-wide financial statements.

Inventories

Inventories are carried at cost using the first-in, first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when purchased rather than when consumed. The County reports inventory balances in the general fund. Examples of inventories reported include; fuel oil, food used in dietary operations and various maintenance supplies.

Capital Assets

For government-wide financial statements, capital assets purchased or acquired, in accordance with the County's capitalization policy, are reported at historical cost or estimated historical cost. Contributed assets, if any, are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight line basis over the assets estimated useful lives:

ASSET	Capitalization Threshold	Estimated Useful Lives
Land improvements	$ 5,000	20
Buildings and improvements	$ 5,000	20-50
Machinery, equipment and other	$ 500	5-20
Vehicles	All	8-10

For fund financial statements, capital assets purchased for governmental operations are accounted for as capital expenditures of the governmental fund at the time of purchase.

Long-term Obligations

All long-term debt is reported as liabilities in the government-wide financial statements. Long-term debt generally consists of, bonds and notes payable, capital leases, accrued compensated absences and special termination benefits. Governmental funds reported in the fund financial statements are concerned with current financial resources only and do not report long-term debt. Instead, debt proceeds are reported as other financing sources when received and payments of principle and interest are reported as expenditures when due.

The County implemented Governmental Accounting Standards Board Statement No. 75 – *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions,* which requires governments to account for other post-employment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their post-employment benefits, rather than when they use their post-employment benefit.

Compensated Absences

County employees are sometimes entitled to certain compensated absences based, in part, on their length of employment. In accordance with GASB Statement #16, "Accounting for Compensated Absences", compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and a fund liability of the governmental fund that will pay it. Compensated absences are generally calculated in accordance with the specific requirements of collective bargaining agreements or personnel policies and can include (a) vacation leave, (b) sick leave, or (c) severance and retirement bonus packages.

Pensions

The County implemented Governmental Accounting Standards Board Statement No. 68 – *Accounting and Financial Reporting for Pensions.* As a result, the County is required to report its proportionate share of the net pension liability, deferred outflows of resources, and deferred inflows of resources related to pensions, pension expense, and information about the fiduciary net position of the New Hampshire Retirement System, (NHRS) a Cost-Sharing Multiple Employer Defined Benefit Pension Plan.

Governmental Fund Equity and Fund Balance Policy

The county implemented GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions.* The statement established new fund balance classifications and reporting requirements as follows:

Nonspendable – Are fund balances that cannot be spent because they are either; not in spendable form, such as inventories or prepaid amounts, or are legally or contractually required to be maintained intact, such as the principal of a permanent fund.

Restricted – Are amounts that can only be used for specific purposes because of enabling legislation or externally imposed constraints, such as grant requirements or laws or regulations.

Committed – Are amounts that can be used for specific purposes because of a format action by the entities highest level of decision-making authority (Board of Commissioners). This would include contractual obligations if existing resources have been committed. Formal action (Commissioners vote at a public meeting) to establish constraints should be taken before year-end, even if the amount might not be determined until the subsequent period.

Assigned – Are amounts intended to be used for specific purposes but do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body (Board of Commissioners), or by and offlcial whom authority has been given (County Administrator). Such assignments cannot exceed the available fund balance in any particular fund. This is the residual fund balance classification of all governmental funds except the general fund. Assigned fund balances should not be reported in the general fund if doing so causes the government to report a negative "unassigned" general fund balance.

Unassigned – Is the residual classification for the general fund. The general fund is the only governmental fund that can report a positive unassigned fund balance. Other governmental funds might have a negative unassigned fund balance as a result of overspending for specific purposes for which amounts had been restricted, committed, or assigned.

In instances where both restricted and unrestricted fund balances are available to fund expenditures, the restricted fund balances will be exhausted first, followed by the unrestricted classifications of, committed, assigned and unassigned fund balances.

The county has adopted a policy regarding the maintenance of a minimum unassigned fund balance in the general fund of no less than two months of operating appropriations. This amounts to a minimum level of 17%.

Revenues

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the period in which the resources are measurable and available. Revenue resulting from non-exchange transactions, in which the County receives value without directly giving equal value in return, generally includes grants and donations and is recognized when applicable grantor requirements, including purpose, eligibility, timing, and matching have been met.

General revenues on the Statement of Activities include the County assessment (levied by the appropriate local governments as property taxes) and various other sources that are not program revenues (charges for services, or related to operating or capital grant programs).

Use of 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 reported amounts of assets and liabilities and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Legal Debt Limit

Per state statute, the County may not incur debt at any one time in excess of 2% of its locally assessed valuation (for all municipalities included in the County) as last equalized by the Commissioner of the New Hampshire Department of Revenue Administration.

For the year ended December 31, 2019, the County had not exceeded its legal debt limit.

Risk Management

The County is exposed to various risks of loss related to property loss, torts, errors and omissions, injuries to employees and natural disasters. The County participates in both the Workers' Compensation and Property/Liability programs of the "New Hampshire Public Risk Management Exchange" (Primex), a "Public Entity Risk Pool". Settled claims, if any, have not exceeded the County's coverage in any of the past three fiscal years. Primex is a pooled risk management program under RSA 5-B and RSA 281-A. The Primex board has determined to totally retain the risk exposure for workers' compensation and has allocated funds based on actuarial analysis for that purpose. The County shares in contributing to the cost of, and receiving the benefits from, a self-insured pooled risk management program. The member participation agreement permits Primex to make additional assessments to members, should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution.

Claims, Judgments and Contingent Liabilities

Grant Programs

The County participates in numerous state, federal and private funded programs, which are governed by various laws, regulations, contracts and agreements of the grantor. Costs charged to these programs are subject to audit or review by the grantor; therefore, to the extent that the County has not complied with laws, regulations, contracts and agreements of the grantor, refunds of money for any disallowed claims, including amounts already collected, may constitute a contingent liability of the County. At December 31, 2019, the County believes that there are no significant contingent liabilities relating to compliance with the laws, regulations, and contracts and agreements governing these programs; therefore, no provision has been recorded in the financial statements for such contingencies.

Litigation

The County is subject to various claims, and sometimes lawsuits, which arise in the normal course of operations. Management of the County believes that the outcome of these contingencies will not have a materially adverse effect on the financial statements and accordingly, no provision for loss has been recorded.

NOTE 3 - DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2019 are classified in the accompanying financial statements as follows:

Statement of net position:	
Cash and investments	$ 16,561,129
Fiduciary funds:	
Cash and investments	1,421,957
	$ 17,983,086

Deposits and investments as of December 31, 2019 consist of the following:

Cash on hand	$ 2,220
Deposits with financial institutions	17,980,866
Investments	-
	$ 17,983,086

Credit Risk - Deposits

In accordance with RSA 29:1 the county treasurer shall deposit all county moneys in participation units in the public deposit investment pool established pursuant to RSA 383:22 or in solvent banks in the state, except that funds may be deposited in banks outside the state if such banks pledge and deliver to a third party custodial bank or the regional federal reserve bank collateral security for such deposits, United States government obligations, United States government agency obligations, or obligations of the state of New Hampshire in value at least equal to the amount of the deposit in each case. The amount of collected funds on deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County's deposits may not be returned to it. As of December 31, 2019, $838,714 of the County's bank balance of $19,850,310 was covered by FDIC insurance while of the balances held in TD Bank were collateralized by a Letter of Credit Trust Agreement established in the County's favor by TD Bank, N.A., as Trustor, and the Bank of New York Mellon, as Letter of Credit Trustee in the amount of $11,537,014 and the balances held in Citizens bank were collateralized by an Irrevocable Stand-by Letter of Credit with Federal Home Loan Bank of Boston in the amount of $6,000,000. $1,078,893 of the remaining bank balance was uninsured.

NOTE 4 - CAPITAL ASSETS

Capital asset activity of the County for the year ended December 31, 2019 was as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
Governmental Activities (at cost)				
Capital assets not being depreciated:				
Land and improvements	$ 320,000	$ -	$ -	$ 320,000
	320,000	-	-	320,000
Capital assets being depreciated:				
Buildings and improvements	100,969,698	92,563	112,624	100,949,637
Machinery and equipment	13,843,680	776,202	435,146	14,184,736
	114,813,378	868,765	547,770	115,134,373
Less accumulated depreciation:				
Buildings and improvements	59,409,356	4,383,119	112,365	63,680,110
Machinery and equipment	8,064,596	955,636	433,450	8,586,782
Accumulated depreciation	67,473,952	5,338,755	545,815	72,266,892
Capital assets being depreciated, net	47,339,426	(4,469,990)	1,955	42,867,481
Governmental activities capital assets, Net of accumulated depreciation	$ 47,659,426	$ (4,469,990)	$ 1,955	$ 43,187,481

Depreciation expense for the year ended December 31, 2019 $ 5,338,755

Depreciation expense was charged as direct expense to programs of the primary government as follows:

	Depreciation Allocation
Purchasing	$ 9,284
Information technology	68,879
Pretrial diversion	17,699
Administration	2,593
Administration/Accounting	17,860
County attorney	2,196
Register of deeds	35,607
Sheriff's department	173,962
Dispatch	116,265
Visitation	2,496
Department of corrections	120,245
MMC facilities	2,320,720
Nursing home	2,428,052
Other	22,897
Total capital assets being depreciated	$ 5,338,755

NOTE 5 - LONG-TERM LIABILITIES

The County can issue general obligation debt instruments to provide funds for the acquisition and construction of major capital equipment, infrastructure and other facilities. General obligation debt instruments are "direct government obligations" and consequently are a pledge of the full faith and credit of the County. The County is obligated under certain leases accounted for as capital leases. The leased assets are accounted for as capital assets and capital lease liabilities in the government-wide financial statements. In the governmental fund financial statements the lease is recorded as an expenditure and other financing source in the year executed; annual lease payments are recorded as expenditures when paid. Other long-term obligations include compensated absences, net pension liabilities and other post-employment benefits.

A summary of long-term liabilities outstanding at December 31, 2019 is as follows:

	General Obligation Bonds	Capital Leases	Compensated Absences and Retirement Bonus	OPEB Obligation	Net Pension Liability	Total
				(as restated)		
Beginning balance	$ 44,375,000	$ 103,708	$ 2,505,584	$ 60,811,963	$ 47,499,828	$ 155,296,083
Additions	-	235,306	7,523	12,242,286	714,281	13,199,396
Reductions	(3,640,000)	(113,864)	(69,207)	(141,994)	-	(3,965,065)
Ending balance	40,735,000	225,150	2,443,900	72,912,255	48,214,109	164,530,414
Current portion	3,640,000	100,246	-	-	-	3,740,246
Noncurrent portion	37,095,000	124,904	2,443,900	72,912,255	48,214,109	160,790,168
	$ 40,735,000	$ 225,150	$ 2,443,900	$ 72,912,255	$ 48,214,109	$ 164,530,414

Long-term liabilities outstanding at December 31, 2019 consisted of the following:

	Issue Year	Interest Rate	Maturity Date	Original Amount of Issue	Amount Outstanding 12/31/19
General Obligation Bonds					
Refunding Debt	2012	2.706	2024	$ 13,955,000	$ 6,005,000
Refunding Debt	2014	2.691	2032	26,550,000	22,060,000
McKenna Renovations and Energy Improvements	2016	2.23	2035	14,267,500	12,670,000
					40,735,000
Capital Lease Obligations					
Ford motor credit - 5724528	2017	NA	2020	23,043	3,988
Ford motor credit - 5724529	2018	NA	2020	23,664	7,878
Ford motor credit - 5724530	2018	NA	2020	112,617	37,490
Ally Financial - 1080427866	2019	5.29%	2021	51,562	33,481
Ford motor credit - 5724518	2019	6.90%	2021	31,840	20,511
OD Security scanner - 8638	2019	4.72%	2025	121,679	102,202
GM Financial	2019	3.29%	2021	30,225	19,600
					225,150
Other Long-Term Obligations					
Compensated absences - General					1,641,171
Compensated absences - Nursing					802,729
OPEB obligation					72,912,255
Net pension liability					48,214,109
					123,570,264
					$ 164,530,414

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year	Principal	Interest	Total
2019	$ 3,640,000	$ 1,656,588	$ 5,296,588
2020	3,640,000	1,529,788	5,169,788
2021	3,610,000	1,419,038	5,029,038
2022	3,625,000	1,255,638	4,880,638
2023	3,650,000	1,091,487	4,741,487
2024 to 2028	13,970,000	3,478,735	17,448,735
2029 to 2033	11,195,000	980,498	12,175,498
2034 to 2038	1,045,000	36,356	1,081,356
	$ 44,375,000	$ 11,448,128	$ 55,823,128

Obligations under capital leases are as follows:

2020	$	112,380
2021		59,989
2022		19,956
2023		19,956
2024		19,956
2025		19,955
Total minimum lease payments		252,192
Less amount representing imputed interest		27,042
Present Value of minimum lease payments	$	225,150

NOTE 6 - INTERGOVERNMENTAL RECEIVABLES AND PAYABLES

Intergovernmental Receivables

Intergovernmental receivables at December 31, 2019 consisted of the following:

	General Fund	Nonmajor Governmental Funds
State of New Hampshire		
Quarterly bed tax reimb	$ 719,059	
Pass through grants	-	$ 128,178
Other	65,688	-
US Government		
US Marshall's office	122,405	-
	$ 907,152	$ 128,178

General fund receivables are due from the State of NH for the quarterly quality assessment reimbursement from the Nursing Facility Trust Fund in accordance with RSA 151-E:15. Amounts due from the US Marshall's office are for federal inmates being held at the county jail. Nonmajor fund receivables are for various grants that operate on an expenditure reimbursement basis.

Intergovernmental Payables

Intergovernmental payables at December 31, 2019 consisted of the following:

	General Fund	Agency Funds
Local Governments		
Other	-	126,503
State of New Hampshire		
Real estate transfer taxes	$ -	$ 1,050,509
DHHS - Nursing facility quality assessment	378,959	-
DHHS - Human service costs	1,260,253	-
	$ 1,639,212	$ 1,177,012

General fund intergovernmental payables are due to the State of NH for the 4th quarter Nursing Facility Quality Assessment (Bed Tax) assessed to the nursing home based on revenues for the quarter, and for the December human service bill from the Dept. of Health and Human Services. Agency fund intergovernmental payables are due to the NH Department of Revenue Administration for real estate transfer taxes collected on behalf of the state.

NOTE 7 - INTERFUND BALANCES AND TRANSFERS

Individual interfund balances at December 31, 2019 consisted of the following:

	Due From	Due To
Major Funds:		
General fund	$ -	$ 345,599
Nonmajor Funds:		
JAG grant	-	29,318
Dispatch reserve	-	4,480
Stop school violence	-	21,005
Deeds surcharge	14,487	-
Child advocacy grant	1,116	2,250
Timber conservation	105,587	-
Federal equitable sharing	399	-
Federal grants	-	71,816
Residential substance abuse treatment	-	6,128
New courthouse project	358,686	-
Capital project	-	3
Fiduciary Funds:		
Private purpose trust funds	-	3,575
Agency funds	3,899	-
	$ 484,174	$ 484,174

Balances resulted from the time lag between dates that interfund goods and services are provided or reimbursable expenditures occur, transactions are recorded in the accounting system, and payments or offsets between funds are completed.

Individual interfund transfers for the year ended December 31, 2019 consisted of the following:

	Transfers In	Transfers Out
Major Funds:		
General fund	$ 1,634	$ 286,980
Nonmajor Funds:		
Governmental funds	286,980	1,634
	$ 288,614	$ 288,614

The County makes routine transfers during the year between the general fund and other funds based upon statutory or budgetary authorization. The general fund reports operating transfers to special revenue grant funds for budgeted expenditures in excess of the authorized grant awards.

NOTE 8 - DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency (employees may borrow against it and do have ROTH options, as well). Accounting and reporting for the plan is done in accordance with GASB No. #32, "Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans". The plan assets are administered by a nongovernmental third party and the plan administrator invests plan assets at the direction of the plan's participants, not the County. As a result, the plan is not reported within these financial statements.

NOTE 9 - EMPLOYEE AND COLLECTIVE BARGAINING AGREEMENTS

The County regularly enters into long-term agreements, as a result of collective bargaining, with the State Employees' Association of New Hampshire, Inc., Local 1984, representing the Merrimack County Department of Corrections employees; the International Chemical Workers Union Council, United Food and Commercial Workers Union, Local 1046, representing Merrimack County Nursing Home employees as identified in Article 1 A of the agreement; the National Correctional Employee Union, representing Corrections employees; and the New England Police Benevolent Association, representing the Sheriff's Department employees. The financial costs of such agreements, which consist of both compensation amounts and fringe benefits (health, dental, group life and disability insurance's and sick-vacation-personal day absences) must be ratified by both the County delegation, (funding approval) and the County commissioners, (contract execution).

NOTE 10 - PENSION PLAN

The County participates in the New Hampshire Retirement System (the "System"), a cost-sharing multiple-employer defined benefit pension plan and trust established in 1967 by RSA 100-A:2 administered by a Board of Trustees. The plan is a contributory plan that provides service, disability, death and vested retirement benefits to members and their beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State Legislature. The System 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.

The System is funded by contributions from both the employees and the County. Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the System Board of Trustees based on an actuarial valuation. Group I Plan members (employees and teachers) are required to contribute 7.0% of their earnable compensation; Group II Police members contribute 11.55% of earnable compensation and the County is required to contribute at an actuarially determined rate. The County's contribution rates as of December 31, 2019 were 11.38% for Employees, 29.43% for Group II Policemen, and 31.89% for Group II Firemen, if applicable, of covered payroll, respectively. The County's contributions to the System for the years ending December 31, 2019, 2018, and 2017 were $4,593,299, $4,561,743, and $4,358,600, respectively, equal to the required contributions for each year.

NOTE 11 – PROPORTIONATE SHARE OF NET PENSION LIABILITY

The County implemented GASB Statement 68, *Accounting and Financial Reporting for Pensions*. This Statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expense information about the fiduciary net position of the New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan (NHRS) and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS.

General Information about the Pension Plan

Plan description. The New Hampshire Retirement System (NHRS) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan). For additional NHRS information, please refer to the fiscal 2018 Comprehensive Annual Financial Report, which can be found on the NHRS website at www.nhrs.org.

Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and a benefit multiplier depending on vesting status as of 1/1/12. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service OR age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012, the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service, as follows:

Years of creditable service as of January 1, 2012	Minimun age	Minimum service	Benefit multiplier
At least 3 but less than 10 years	46	21	2.40%
At least 6 but less than 8 years	47	22	2.30%
At least 4 but less than 6 years	48	23	2.20%
Less than 4 years	49	24	2.10%

Contributions. By Statute, the Board of Trustees of the System is responsible for the certification of employer contribution rates, which are determined through the preparation of biennial valuation of the System's assets by the System's actuary using the entry age normal cost method.

The employer contributions used in the schedules of employer allocations is a component of total employer contributions presented in the System's financial statements for the corresponding period.

Actuarial assumptions. The collective pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2018, rolled forward to June 30, 2019, using the following actuarial assumptions:

Inflation	2.50%	
Salary increases	5.60%	average, including inflation
Wage inflation	3.25%	
Investment rate of return	7.25%	Net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010–June 30, 2015.

The long-term expected rate of return on pension plan investments was selected from a best-estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

Discount rate. The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investments was applied to all periods of projected benefits payments to determine the collective total pension liability.

Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate. The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.25 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease	Current single rate assumption	1% Increase to
2019	6.25%	7.25%	8.25%
Employer's proportionate share of the net pension liability:			
December 31, 2019	$ 64,560,678	$ 48,214,109	$ 34,703,798

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

As of December 31, 2019, the County reported a liability of $48,214,109 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating members, actuarially determined. At December 31, 2019, the County's proportion was 1.00202762 percent, which was an increase of 0.01557215 over the prior year.

For the year ended December 31, 2019, the County recognized pension expense of $5,528,761. At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Total Excluding Employer Contributions
Differences between expected and actual experience	$ 266,582	$ 1,036,741	$ (770,159)
Changes of assumptions	1,729,903	-	1,729,903
Net differences between projected and actual earnings on pension plan investments	-	393,840	(393,840)
Changes in proportion and differences between Employer contributions and proportionate share of contributions	843,420	1,783,203	(939,783)
Employer contributions subsequent to the measurement date	2,104,155	-	NA
Total	$ 4,944,060	$ 3,213,784	$ (373,879)

Deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

For the Year Ending June 30,	Deferred Outflows/(Inflows)
2020	$ (984,672)
2021	601,387
2022	80,894
2023	(71,488)
Total	$ (373,879)

NOTE 12 – ACCOUNTING AND FINANCIAL REPORTING FOR POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS – GASB 75

A. COUNTY OPEB PLAN

Plan description

GASB Statement 75, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, requires governments to account for other post-employment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their post-employment benefits, rather than when they use their post-employment benefit. The post-employment benefit liability is recognized on the Statement of Net Position over time.

GASB No. 75 requires that employers recognize the expected claims of the retiree population less the expected contributions by those retirees. This is not necessarily the same determination as the expected cash payments of the employer for retiree health benefits. The difference is that many post-employment health plans charge the same premium rates for all participants in a non-Medicare plan regardless of their age. This single premium rate is called a blended premium rate because it blends the expected claims of both active and retired participants. Retirees are generally older than the average participant in a non-Medicare plan, which means they are expected to generate higher claims than the average participant of the plan; therefore, they are receiving a subsidy even if they pay 100% of the blended premium rate because they would be paying less in premiums than their claims costs. This subsidy is referred to as the "Implicit Rate Subsidy".

Another way of considering the Implicit Rate Subsidy is to assume the retirees were removed from a blended plan and, instead, separately rated. In this scenario, the premium rate for the remaining active population would be lower; therefore, the retirees' premium rate is being subsidized by the premiums for active employees. Since the employer generally pays a portion of the premiums for the active employees, this subsidy creates a liability for the employer.

By comparison, the cash costs are the actual dollars paid by the employer to cover a portion or all of the retirees' premium rates. This is sometimes referred to as the "Explicit Rate Subsidy". This is the benefit that is explicitly stated by the County that will be paid on behalf of retirees.

GASB 75 reports are required to value both the Implicit Rate Subsidy and the Explicit Rate Subsidy. This report values *both* the Explicit subsidy and the Implicit Rate Subsidy.

Benefits Provided

The County provides medical benefits to eligible retirees at a percentage of the monthly premium based upon the number of years of service at the time of retirement. The same medical benefit options are available to retirees as are offered to active employees. The description of the benefits is defined in the agreements with applicable union groups and in county personnel policies for classified and unclassified employees not covered by union agreements.

Eligibility

All NHRS Group I employees are eligible to receive lifetime retiree benefits once they meet the following eligibility requirements:

1. Hired prior to July 1, 2011 – earlier of:
    a. Age 60; or
    b. Age 50 with 10 years of service; or
    c. 20 years of service and rule of 70 age and service combination
2. Hired on/after July 1, 2011 – earlier of:
    a. Age 65; or
    b. Age 60 with 30 years of service

In addition to the eligibility requirements above, employees belonging in the following groups must have been employed full-time by the County on a continual basis for ten years at the time of retirement to be eligible for retiree health care coverage:

- ICWUC, NEPBA, and Non-Union employees belonging who were hired on/after January 1, 1997
- NCEU and SEA employees regardless of hire date

All NHRS Group II employees are eligible to receive lifetime retiree benefits once they meet the following eligibility requirements:

1. Vested prior to January 1, 2012 – earlier of:
    a. Age 45 with 20 years of service; or
    b. Age 60
2. Hired on/after July 1, 2011 – earlier of:
    a. Age 50 with 25 years of service (reduced early retirement)
    b. Age 52.5 with 25 years of service
    c. Age 60

In addition to the eligibility requirements above, NCEU and SEA employees belonging in Group II must have been employed full-time by the County on a continual basis for ten years at the time of retirement to be eligible for retiree health care coverage.

County Explicit Subsidy

The County's explicit subsidy for single coverage follows the table below.

ICWUC, NEPBA, and Non-Union Employees

Hired prior to January 1, 1997		Hired on/after January 1, 1997	
Years of Continuous Service	% Premium paid by the County	Years of Continuous Service	% Premium paid by the County
<10	0%	<20	0%
10 - 14	50%	20 - 29	50%
15 - 19	75%	30+	75%
20+	100%		

NCEU and SEA Employees

Hired prior to April16, 2009		Hired on/after April 6, 2009	
Years of Continuous Service	% Premium paid by the County	Years of Continuous Service	% Premium paid by the County
<10	0%	<20	0%
10 - 14	50%	20 - 29	50%
15 - 19	75%	30+	75%
20+	100%		

The table above applies to medical, prescription drug, and dental benefits.

There is no County explicit subsidy for dependent coverage.

Retiree Cost Sharing

Retirees are responsible for the portion of premium rates not covered by the County's explicit subsidy.

New Hampshire Retirement System (NHRS) Subsidy Eligibility

Group I members who retire at the earlier of: (a) age 60 with 20 years of service, or (b) age 55 with 30 years of service are eligible for the NHRS medical subsidy.

Additionally:

1. Member must have accumulated at least 20 years of medical subsidy eligible credible service as a Group I member or political subdivision employee as of July 1, 2008, and be eligible to retire on July 1, 2008, and retire on/before July 1, 2009.
2. If the qualified retiree has at least 30 years of creditable service as of July 1, 2008, eligibility for medical subsidy begins at age 55 or date of retirement, whichever is later.
3. Vested deferred members must have retired by July 1, 2008 in order to be eligible for the NHRS subsidy.

Group II Members who are (a) active or (b) retired as of June 30, 2000 who meet the following requirements are eligible for the NHRS subsidy:

1. Retire at age 45 with 20 years of service; or
2. Retire at age 60 (no service requirement); or
3. Retire on ordinary disability.

An employee who became a Group II member before July 1, 2005 and retires on Accidental Disability is eligible for NHRS subsidy. Those retiring on vested deferred retirement do not qualify for the subsidy.

NHRS Subsidy Benefit

NHRS will pay the minimum of the health insurance premium or the medical subsidy amount as shown below:

Under 65 $ 375.56
Age 65 and over $ 236.84

Spouse Benefit

Coverage continues to surviving spouse upon death of the retiree or active employee who is eligible to retire.

Dental Benefit

The monthly premium rates effective on January 1, 2019 are as shown below.

	Single	2 - Person
Delta Dental	$ 36.70	$ 65.33

Medical Benefit

Same benefit options are available to retirees as active employees. Merrimack County has two benefit options for ICWUC, NEPBA and Non-Union employees and another two benefit options for NCEU and SEA employees. All benefit options are fully-insured and experience-rated.

The monthly premium rates by plan effective on January 1, 2019 are as shown below.

	ICWUC, NEPBA, NCEU, and Non-Union		SEA	
	Single	2 - Person	Single	2 - Person
Blue Choice	NA	NA	$ 1,085.61	$ 2,171.22
Access Blue ABS	NA	NA	$ 994.96	$ 1,989.92
Access Blue Deductible	$ 886.54	$ 1,773.08	NA	NA
Access Blue Site of Service	$ 506.18	$ 1,012.35	NA	NA
Medicomp III with rx	$ 598.43	NA	$ 629.91	NA
Medicomp III without rx	$ 239.33	NA	$ 239.33	NA

For GASB valuation purposes:

- At retirement, the employees who currently have no health care coverage are assumed to elect Access Blue Deductible plan.

County and NHRS Subsidy Coordination

For a retiree who is eligible for the County and NHRS subsidies, the order of payment is NHRS subsidy first then the County. Retiree will then pay the remaining balance. Below is an example of the subsidy payment coordination for a Non-Union Group II retiree eligible for NHRS subsidy, enrolled in the Access Blue ABS plan, hired before January 1, 1997 and retired with 15 years of service.

		Before age 65	After age 65
(A)	Full medical premium	$ 886.54	$ 598.43
(B)	Full dental premium	$ 33.86	$ 33.86
(C)	Total premium (A) + (B)	$ 920.40	$ 632.29
(D)	County subsidy %	75%	75%
(E)	NHRS subsidy	$ 375.56	$ 236.84
(F)	County subsidy (D) x [(C) - (E)]	$ 408.63	$ 296.59
(G)	Retiree contribution (C) - (E) - (F)	$ 136.21	$ 98.86

Employees covered by benefit terms

As of December 31, 2019 the following employees were covered by the benefit terms:

Active employees with coverage	448
Active employees without coverage	122
Retirees with coverage	176
Total Participants covered by OPEB Plan	746

Total OPEB Liability

The county's total OPEB liability of $69,453,534 was measured as of December 31, 2019 and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs

The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	3.26%	
Inflation Rate	2.50%	
Salary Increases	3.25%	
Healthcare Cost Trend Rates:	Medical	Dental
Current Trend	7.50%	4.25%
Second Year Trend	7.00%	4.00%
Ultimate Trend	4.50%	3.50%
Year Ultimate Trend is Reached	2026	2026

The discount rate has been updated to be based on the yield for 20-year tax-exempt general obligation municipal bonds.

Changes in the Total OPEB Liability

	Fiscal Year Ending December 31, 2019
Total OPEB Liability Beginning of Year	$ 57,211,248
Changes for the year:	
Service Cost	2,137,999
Interest	2,409,849
Changes of benefit terms	-
Changes in assumptions	9,487,093
Differences Between Actual and Expected Experience	(347,222)
Benefit payments	(1,445,433)
OPEB Liability End of Year	$ 69,453,534

Sensitivity of the total OPEB liability to changes in the discount rate

The December 31, 2019 valuation was prepared using a discount rate of 3.26%. If the discount rate were 1% higher than what was used in this valuation, the Total OPEB Liability would decrease to $58,491,732. If the discount rate were 1% lower than was used in this valuation, the total OPEB liability would increase to $83,648,999.

	Discount Rate		
	1% Decrease	Baseline Rate	1% Increase
Total OPEB Liability	$ 83,648,999	$ 69,453,534	$ 58,491,732

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rate

The December 31, 2019 valuation was prepared using an initial trend rate of 7.50%. If the trend rate were 1% higher than what was used in this valuation, the Total OPEB Liability would increase to $86,328,479. If the trend rate were 1% lower than was used in this valuation, the Total OPEB Liability would decrease to $56,848,971.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline Rate	1% Increase
Total OPEB Liability	$ 56,848,971	$ 69,453,534	$ 86,328,479

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2019, the county recognized an OPEB expense of $2,098,314.

At December 31, 2019, the county reported deferred inflows and outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Balance as of December 31, 2018	$ -	$ 21,552,107
Increase in OPEB liability due to actuarial experience different from expected and actuarial assumption	9,487,093	347,222
Changes in assumptions or other inputs		
Amortization	(1,185,887)	(3,635,421)
Balance as of December 31, 2019	$ 8,301,206	$ 18,263,908

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Year Ending December 31,	Deferred Outflows	Deferred Inflows
2020	$ (1,185,887)	$ (3,635,421)
2021	(1,185,887)	(3,635,421)
2022	(1,185,887)	(3,635,421)
2023	(1,185,887)	(3,635,421)
2024	(1,185,887)	(3,635,421)
2025 to 2026	(2,371,774)	(86,803)
Total	$ (8,301,209)	$ (18,263,908)

B. NEW HAMPSHIRE RETIREMENT SYSTEM MEDICAL SUBSIDY OPEB PLAN

Plan description

In addition to the OPEB plan discussed in A. above, the County participates in the New Hampshire Retirement System (NHRS) Medical Subsidy. The NHRS administers a cost-sharing, multiple-employer defined benefit postemployment medical subsidy healthcare plan. For additional information, please refer to the system's website at www.nhrs.org.

Benefits

Benefit amounts and eligibility requirements are set by state law (RSA 100-A:52, RSA 100-A:52-a, and RSA 100-A52-b) and members are designated in statute by type. The four membership types are Group I State Employees, Group I Political Subdivision Employees, Group I Teachers, and Group II Police and Firefighters. The Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. The OPEB plan is closed to new entrants. Participating employers are required by GASB No. 75 to recognize *their proportionate share* of the collective net OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB expense of the Plan. The employer allocation is the ratio of each employer's contribution to the OPEB Plan's total employer contributions during the measurement period.

Contributions

Funding for the Medical Subsidy comes from employer contributions. Employer contribution rates are set by the NHRS pursuant to RSA 100-A:16, and the biennial actuarial valuation.

Actuarial assumptions and other inputs

The Net OPEB liability in the actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50%
Salary Increases	5.60%
Wage Inflation	3.25%
Investment rate of return	7.25%

Mortality rates were based on the RP-2017 Healthy annuitant and employee generational mortality tables for males and females with credit ability adjustments, adjusted for fully generational mortality improvements using scale MP-2015 base on the last experience study.

Proportionate Share of NHRS Net OPEB Liability

The County's proportionate share of the NHRS Medical Subsidy Net OPEB Liability as of the measurement date was $3,458,721.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2019, the County recognized an OPEB expense of $458,573. At December 31, 2019, the County reported deferred inflows and outflows of resources related to the Net OPEB Liability from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Total exclusive of Employer Contribution
Differences between expected and actual experience	$ -	$ 6,017	$ (6,017)
Changes of assumptions	-	-	-
Net differences between projected and actual earnings on OPEB plan investments	-	3,886	(3,886)
Changes in proportion and differences between Employer contributions and proportionate share of contributions	1,205	-	1,205
Employer contributions subsequent to the measurement date	164,534	-	NA
Total	$ 165,739	$ 9,903	$ (8,698)

Deferred outflows of resources related to OPEB benefits resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB liabilities will be recognized in pension expense as follows:

For the Year Ending June 30,	Deferred Outflows/(Inflows)
2020	$ (7,549)
2021	(2,264)
2022	235
2023	880
Total	$ (8,698)

Sensitivity of the NHRS Medical Subsidy Net OPEB liability to changes in the discount rate

The following presents the Net OPEB Liability, calculated using the discount rate as well as what the Net OPEB Liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	Discount Rate		
	1% Decrease	Baseline Rate	1% Increase
Total OPEB Liability	$ 3,751,509	$ 3,458,721	$ 3,204,307

C. CONSOLIDATED COUNTY and NHRS OPEB LIABILITIES

The following consolidates the County's total OPEB liability and related deferred outflows/inflows of resources, and the County's proportionate share of the NHRS Medical Subsidy Net OPEB Liability and related deferred outflows/inflows of resources as of December 31, 2019.

	OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	Total OPEB Expense
District OPEB Plan	$ 69,453,534	$ 8,301,206	$ 18,263,908	$ 2,098,314
NHRS Medical Subsidy OPEB Plan	3,458,721	165,739	9,903	458,573
Total	$ 72,912,255	$ 8,466,945	$ 18,273,811	$ 2,556,887

NOTE 13 - FUND BALANCE COMPONENTS

The County's governmental fund balance components under GASB 54 are comprised of the following:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:			
Inventories	$ 330,269	$ -	$ 330,269
Prepaid expenditures	137,197	-	137,197
Restricted:			
Capital project	-	390,993	390,993
Committed:			
Governing body authority	-	-	-
Assigned:			
Dispatch reserve	-	286,761	286,761
Federal equitable sharing	-	399	399
Timber conservation	-	105,587	105,587
Deeds surcharge	-	18,667	18,667
Unassigned:	15,080,865	(1,960)	15,078,905
	$ 15,548,331	$ 800,447	$ 16,348,778

NOTE 14 - RESTATEMENT OF NET POSITION

The recording of the NHRS Medical Subsidy OPEB in accordance with GASB 75 resulted in the restatement of the government-wide net position as follows:

	Governmental Activities
Net position as of January 1, 2019	$ (110,006,887)
Deferred outflows of resources related to the NHRS Medical Subsidy OPEB	422,156
OPEB liability related to the NHRS Medical Subsidy OPEB	(3,600,715)
Deferred inflows of resources related to the NHRS Medical Subsidy OPEB	(11,441)
Net position as of January 1, 2019 - Restated	$ (113,196,887)

REQUIRED SUPPLEMENTARY INFORMATION

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Budgetary Comparison Schedule - General Fund
Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance
Budgetary Fund Balance - Beginning	$ 3,700,000	$ 3,700,000	$ 13,722,320	$ 10,022,320
Resources (inflows):				
Assessment	46,966,012	46,966,012	46,966,012	-
Charges for services	4,776,653	4,776,653	4,868,213	91,560
Intergovernmental	225,438	225,438	269,291	43,853
Nursing home revenues	32,808,217	32,808,217	34,146,592	1,338,375
Miscellaneous	225,000	225,000	1,551,383	1,326,383
Operating transfers in	-	-	1,634	1,634
Other financing sources	275,000	275,000	-	(275,000)
Total Inflows	85,276,320	85,276,320	87,803,125	2,526,805
Total revenues and fund balance available for appropriations	88,976,320	88,976,320	101,525,445	12,549,125
Charges to appropriations (outflows):				
Purchasing	$ 353,524	$ 353,524	$ 305,593	$ 47,931
Information technology	594,158	594,158	581,079	13,079
Pretrial diversion	1,155,105	1,155,105	1,088,479	66,626
Delegation	58,511	58,511	49,942	8,569
Administration	839,166	839,166	689,691	149,475
Finance	473,870	473,870	460,381	13,489
County attorney	3,225,349	3,225,349	2,828,081	397,268
Register of deeds	732,113	732,113	673,659	58,454
Court security	797,604	797,604	873,102	(75,498)
Sheriff's department	2,789,017	2,789,017	2,844,516	(55,499)
Dispatch	849,450	849,450	831,702	17,748
Gerrish Manor	994,721	994,721	979,249	15,472
Human services	13,957,000	13,957,000	14,195,577	(238,577)
Visitation	423,928	423,928	351,574	72,354
Department of corrections	15,114,822	15,114,822	14,213,610	901,212
Juvenile Services	571,442	571,442	461,370	110,072
MMC facilities	3,848,104	3,848,104	3,489,958	358,146
Health agencies	435,859	435,859	435,859	-
Nursing home	34,382,972	34,382,972	33,013,939	1,369,033
Debt service	5,676,588	5,676,588	5,578,447	98,141
Capital outlay	23,750	23,750	-	23,750
Operating transfers out	382,616	382,616	286,980	95,636
Miscellaneous	1,296,651	1,296,651	1,744,326	(447,675)
Total charges to appropriations	88,976,320	88,976,320	85,977,114	2,999,206
Budgetary Fund Balance - Ending	$ -	$ -	$ 15,548,331	$ 15,548,331

See the accompanying notes to the required supplementary information.

Schedule of Changes in Total OPEB Liability
Year Ended December 31, 2019

	2018	2019
Total OPEB Liability Beginning of Year	$ 78,179,135	$ 57,211,248
Changes for the Year:		
Service Cost	3,122,844	2,137,999
Interest	2,767,554	2,409,849
Changes in benefit terms	-	-
Changes in assumptions	(9,601,853)	9,487,093
Differences between expected and actual experience	(15,542,272)	(347,222)
Benefit payments	(1,714,160)	(1,445,433)
Total OPEB Liability End of Year	$ 57,211,248	$ 69,453,534
County's covered-employee payroll	$ 21,985,026	$ 23,460,799
Total OPEB Liability as a percentage of covered payroll	260.23%	296.04%

See the accompanying notes to the required supplementary information.

Schedules of Proportionate Share and Contributions of the NHRS Net OPEB Liability
Year Ended December 31, 2019

Schedule of Proportionate Share of Net OPEB Liability
New Hampshire Retirement System Medical Subsidy

Fiscal Year	Measurement Date	Proportion of the Net OPEB Liability	Proportionate Share of the Net OPEB Liability	Covered Payroll	Net OPEB as a Percentage of Covered Payroll (AAL)	Plan Fiduciary Net Position of the Net OPEB Liability
December 31, 2019	January 1, 2019	0.78892189%	$ 3,458,721	$ 29,431,773	12%	7.75%
December 31, 2018	January 1, 2018	0.78644718%	$ 3,600,715	$ 29,093,392	12%	7.53%

Schedule of Medical Subsidy Contributions
New Hampshire Retirement System Medical Subsidy

Fiscal Year	Valuation Date	Contractually Required Contribution	Contributions Relative to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Employee Payroll
December 31, 2019	January 1, 2019	$ 360,032	$ 360,032	$ -	$ 29,431,773	1.22%
December 31, 2018	January 1, 2018	$ 347,869	$ 347,869	$ -	$ 29,093,392	1.20%

Schedules are requied to show information for prior 10 years. Additional years will be reported as they become available.

See the accompanying notes to the required supplementary information.

Schedule of Proportionate Share of the Net Pension Liability
Year Ended December 31, 2019

New Hampshire Retirement System Net Pension Liability						
Fiscal Year	Measurement Date	Proportion of the Net Pension Liability	Proportionate Share of the Net Pension Liability	Covered Payroll	Net Pension as a Percentage of Covered Payroll	Plan Fiduciary Net Position of the Total Pension Liability
December 31, 2019	June 30, 2019	1.00202762%	$ 48,214,109	$ 29,431,773	163.82%	65.59%
December 31, 2018	June 30, 2018	0.98645547%	$ 47,499,828	$ 29,093,392	163.27%	64.73%
December 31, 2017	June 30, 2017	1.04465688%	$ 51,376,150	$ 28,397,579	180.92%	62.66%
December 31, 2016	June 30, 2016	1.05411943%	$ 56,053,806	$ 26,816,143	209.03%	58.30%
December 31, 2015	June 30, 2015	1.02263631%	$ 40,512,014	$ 25,830,023	156.84%	65.47%
December 31, 2014	June 30, 2014	1.04998560%	$ 39,412,110	$ 25,582,018	154.06%	66.32%

See the accompanying notes to the required supplementary information.

Schedule of Pension Contributions
Year Ended December 31, 2019

New Hampshire Retirement System Pension Contributions

Fiscal Year	Measurement Date	Contractually Required Contribution	Contributions Relative to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
December 31, 2019	January 1, 2019	$ 4,360,640	$ 4,291,591	$ (69,049)	$ 29,431,773	14.82%
December 31, 2018	January 1, 2018	$ 4,211,113	$ 4,169,330	$ (41,783)	$ 29,093,392	14.47%
December 31, 2017	January 1, 2017	$ 3,821,109	$ 3,827,031	$ 5,922	$ 28,397,579	13.46%
December 31, 2016	January 1, 2016	$ 3,769,511	$ 3,774,581	$ 5,070	$ 26,816,143	14.06%
December 31, 2015	January 1, 2015	$ 3,432,831	$ 3,430,824	$ (2,007)	$ 25,830,023	13.29%
December 31, 2014	January 1, 2014	$ 3,403,644	$ 3,406,396	$ 2,752	$ 25,582,018	13.30%

See the accompanying notes to the required supplementary information.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NOTE 1 - BUDGETARY INFORMATION

A. Original Budget

Governmental budgetary appropriations and estimated revenues are accounted for on a fund basis in accordance with state statutes, administrative rules, local laws and policies or procedures. The budgetary process results in a formally adopted County budget by the County delegation. Subsequent regulatory reviews by departments of the State of New Hampshire are made of the budgetary process (warrant articles, required results of votes, etc.), adopted budget and the estimated revenues of the County. After approval of final estimated revenues (including the use of beginning unreserved general fund balance), a balanced County budget is achieved in accordance with State statute (the "original" budget). The original budget is the first complete, legally appropriated budget adjusted for appropriate changes occurring before the beginning of the year.

B. Budgetary Changes, Transfers, Encumbrances and Continuing Appropriations

Budgetary Changes

Budget changes may be approved by the executive committee per RSA 24:14-I.

Transfers

The commissioners may authorize budgetary transfers between allowable appropriations per RSA 24:15-III (programs, functions or categories); however, total expenditures may not exceed the total allowable appropriations budgeted (which consists of the original budget plus encumbrances carried forward from the prior year and continuing appropriations, if any).

Encumbrances and Continuing Appropriations

All annual appropriations lapse at year-end unless encumbered. Encumbrances for goods or purchased services are documented by purchase orders or contracts. Encumbrances are not expenditures and are reported as a reservation of fund balances in governmental funds and are carried forward to supplement appropriations of the subsequent year.

Certain appropriations that are not "annual appropriations" do not lapse at year-end. These continuing appropriations include those from special or unanticipated revenues, capital projects and specific items that are not required to have been completed at year-end. Continuing appropriations are reported as a reservation of fund balances in governmental funds and are carried forward to supplement appropriations of the subsequent year.

C. Final Budget

The final budget consists of the original budget adjusted for appropriate legal changes applicable to the year, including those occurring during, and after, the end of the year.

NOTE 2 - EXPLANATION OF BUDGETARY TO GAAP DIFFERENCES

Basis and Timing Differences

The basis of accounting or the timing of transactions used or applied by the funds in the basic financial statements (fund financial statements) differs from the basis of accounting or timing of transactions used or applied by the funds for budgetary purposes. The following is an explanation of the differences between budgetary inflows and outflows and GAAP revenues and expenditures.

Budgetary Fund	**General Fund**
Financial Statement Major Fund	**General Fund**
Sources / Inflows of Resources:	
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	$ 101,525,445
Differences - Budget to GAAP:	
Budgetary inflows that are not revenues for financial reporting purposes	
Beginning unreserved fund (balance) deficit	(13,722,320)
Transfers from other funds	(1,634)
Financial reporting revenues that are not inflows for budgetary purposes	
Capital lease financing	-
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	$ 87,801,491
Uses / Outflows of Resources:	
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	$ 85,977,114
Differences - Budget to GAAP:	
Budgetary outflows that are not expenditures for financial reporting purposes	
Transfers to other funds	(286,980)
Financial reporting expenditures that are not outflows for budgetary purposes	
Capital lease expenditure	235,306
Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	$ 85,925,440

NOTE 3 – REQUIRED OPEB SUPPLEMENTARY INFORMATION

The county is required to prepare its financial statements in accordance with accounting principles generally accepted in the United States. Accordingly, the county is required to disclose its obligations for post-employment benefits. In addition to pensions, these benefits include health insurance paid on behalf of retirees (County Plan) and medical subsidies to retirees paid by the NHRS (NHRS Medical Subsidy Plan). Guidance for the disclosure required is contained in Governmental Accounting Standards Board Statement No. 75 - "*Accounting and Financial Reporting for Post-Employment Benefits Other than Pensions*" (GASB No. 75). No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75 to pay related benefits.

County OPEB Plan – The County plan as described in the notes to the financial statements is required to report as required supplementary information a ***Schedule of Changes in Total OPEB Liability.*** This information is required to be disclosed for the 10 most recent years. Subsequent year's information will be added as it becomes available.

NHRS Medical Subsidy OPEB Plan – The NHRS medical subsidy plan as described in the notes to financial statements is required to report as required supplementary information the following:

- ***Schedule of Proportionate Share of Net OPEB Liability***
- ***Schedule of Medical Subsidy Contributions***

This information is required to be disclosed for the 10 most recent years. Subsequent year's information will be added as it becomes available.

NOTE 4 – GASB 68 REQUIRED SUPPLEMENTARY INFORMATION SCHEDULES

In accordance with GASB Statement No. 68 – *Accounting and Financial Reporting for Pensions*, the county is required to disclose historical data for each of the prior ten years within the following schedules:

- ***Schedule of the Proportionate Share of Net Pension Liability***
- ***Schedule of Pension Contributions***

The information presented in the *Schedule of the Proportionate Share of Net Pension Liability* is determined as of the measurement date of the collective net pension liability.

The information presented in the *Schedule of Contributions* is determined as of the employer's most recent fiscal year-end.

Subsequent year's information will be added as it becomes available until the ten-year requirement is met.

OTHER SUPPLEMENTARY INFORMATION

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2019

(Continued next page)

Assets	Special Revenue Funds						
	JAG Grant	Federal Equitable Sharing	Dispatch Reserve	Stop School Violence	Deeds Surcharge	Child Advocacy Grants	Federal Grants
Current assets:							
Cash and cash equivalents	$ -	$ -	$ 291,241	$ -	$ 4,180	$ -	$ -
Accounts receivable, net	-	-	-	-	-	-	-
Due from other governments	36,762	-	-	21,175	-	2,250	67,991
Due from other funds	-	399	-	-	14,487	1,116	-
Prepaid expenses	-	-	-	-	-	-	4,350
Total assets	$ 36,762	$ 399	$ 291,241	$ 21,175	$ 18,667	$ 3,366	$ 72,341
Liabilities and Fund Balances							
Liabilities:							
Accounts payable	$ 7,444	$ -	$ -	$ 170	$ -	$ 3,076	$ 525
Due to other funds	29,318	-	4,480	21,005	-	2,250	71,816
Total liabilities	36,762	-	4,480	21,175	-	5,326	72,341
Fund Balances:							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-
Assigned	-	399	286,761	-	18,667	-	-
Unassigned	-	-	-	-	-	(1,960)	-
Total fund balances	-	399	286,761	-	18,667	(1,960)	-
Total liabilities and fund balances	$ 36,762	$ 399	$ 291,241	$ 21,175	$ 18,667	$ 3,366	$ 72,341

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2019

Assets	Special Revenue Funds: Residential Substance Abuse Treatment Grant	Special Revenue Funds: Timber Conservation	Capital Project Funds: Energy Improvement and Mckenna Capital Project	Capital Project Funds: New Courthouse Project	Total Nonmajor Governmental Funds
Current assets:					
Cash and cash equivalents	$ -	$ -	$ 40,248	$ -	$ 335,669
Accounts receivable, net	11,847	-	-	-	11,847
Due from other governments	-	-	-	-	128,178
Due from other funds	-	105,587	-	358,686	480,275
Prepaid expenses	-	-	-	-	4,350
Total assets	$ 11,847	$ 105,587	$ 40,248	$ 358,686	$ 960,319
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	$ 5,719	$ -	$ -	$ 7,938	$ 24,872
Due to other funds	6,128	-	3	-	135,000
Total liabilities	11,847	-	3	7,938	159,872
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	40,245	350,748	390,993
Committed	-	-	-	-	-
Assigned	-	105,587	-	-	411,414
Unassigned	-	-	-	-	(1,960)
Total fund balances	-	105,587	40,245	350,748	800,447
Total liabilities and fund balances	$ 11,847	$ 105,587	$ 40,248	$ 358,686	$ 960,319

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended December 31, 2019

(Continued next page)

	Special Revenue Funds							
	JAG Grant	Federal Equitable Sharing	Dispatch Reserve	Stop School Violence	Deeds Surcharge	Child Advocacy Grants	Federal Grants	Speed Enforcement
Revenues								
Charges for services	$ -	$ -	$ -	$ -	$ 45,898	$ -	$ -	$ -
Intergovernmental	118,875	15,378	-	65,558	-	21,155	182,405	1,999
Miscellaneous	-	-	2,766	-	-	-	-	-
Operating transfers in	-	-	-	21,854	-	148,819	102,875	249
Total Revenues	118,875	15,378	2,766	87,412	45,898	169,974	285,280	2,248
Expenditures								
Register of deeds	-	-	-	-	41,284	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Operating transfers out	1,634	-	-	-	-	-	-	-
Miscellaneous	117,241	15,000	-	87,412	-	171,934	285,280	2,248
Total Expenditures	118,875	15,000	-	87,412	41,284	171,934	285,280	2,248
Excess (deficiency) of revenues over expenditures	-	378	2,766	-	4,614	(1,960)	-	-
Fund Balances - beginning of year	-	21	283,995	-	14,053	-	-	-
Fund Balance - end of year	$ -	$ 399	$ 286,761	$ -	$ 18,667	$ (1,960)	$ -	$ -

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended December 31, 2019

	Special Revenue Funds						Capital Project Funds		
	Perkins Grant	CDBG Grants	Residential Substance Abuse Treatment Grant	Timber Conservation	Sobriety Checkpoints	Victims Assistance	Energy Improvement and Mckenna Capital Project	New Courthouse Project	Total Nonmajor Governmental Funds
Revenues									
Charges for services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 45,898
Intergovernmental	13,473	498,250	28,180	-	-	-	-	-	945,273
Miscellaneous	-	-	-	-	1,349	-	881	-	4,996
Operating transfers in	-	-	12,149	-	1,034	-	-	-	286,980
Total Revenues	13,473	498,250	40,329	-	2,383	-	881	-	1,283,147
Expenditures									
Register of deeds	-	-	-	-	-	-	-	-	41,284
Capital outlay	-	-	-	-	-	-	179,952	323,066	503,018
Operating transfers out	-	-	-	-	-	-	-	-	1,634
Miscellaneous	13,473	498,250	40,329	-	2,383	-	-	-	1,233,550
Total Expenditures	13,473	498,250	40,329	-	2,383	-	179,952	323,066	1,779,486
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	(179,071)	(323,066)	(496,339)
Fund Balances - beginning of year	-	-	-	105,587	-	-	219,316	673,814	1,296,786
Fund Balance - end of year	$ -	$ -	$ -	$ 105,587	$ -	$ -	$ 40,245	$ 350,748	$ 800,447

Combining Statement of Net Position
Fiduciary Funds
December 31, 2019

	Private Purpose Trust Funds			Agency Funds				
	McKenna Trust	Corrections Trust	Gagnon Scholarship Trust	Residents Fund	Inmates Fund	Adult Diversion \ Restitution	Deeds Transfer Tax	Total Fiduciary Funds
Assets								
Cash and cash equivalents	$ 60,024	$ 66,889	$ 3,002	$ 88,616	$ 26,414	$ -	$ 1,177,012	$ 1,421,957
Receivables, net	-	2,619	-	-	-	371,087	-	373,706
Due from other funds	-	-	-	-	-	3,899	-	3,899
Total Assets	60,024	69,508	3,002	88,616	26,414	374,986	1,177,012	1,799,562
Liabilities								
Accounts payable	772	2,767	-	-	-	3,899	-	7,438
Due to other governments	-	-	-	-	-	-	1,177,012	1,177,012
Due to other funds	2,822	753	-	-	-	-	-	3,575
Other liabilities	-	-	-	88,616	26,414	371,087	-	486,117
Total liabilities	3,594	3,520	-	88,616	26,414	374,986	1,177,012	1,674,142
Net Position								
Held in trust	56,430	65,988	3,002	-	-	-	-	125,420
Total net position	$ 56,430	$ 65,988	$ 3,002	$ -	$ -	$ -	$ -	$ 125,420

FEDERAL AWARDS SUPPLEMENTARY INFORMATION

ROBERGE AND COMPANY, P.C.

Certified Public Accountants

Member – American Institute of CPA's (AICPA)
Member – AICPA Government Audit Quality Center (GAQC)
Member – AICPA Private Company Practice Section (PCPS)
Member – New Hampshire Society of CPA's

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Commissioners
County of Merrimack
Boscawen, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of County of Merrimack, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County of Merrimack's basic financial statements, and have issued our report thereon dated December 19, 2019.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Roberge and Co., P.C.

ROBERGE & COMPANY, P.C.
Franklin, New Hampshire
March 31, 2020

ROBERGE AND COMPANY, P.C.
Certified Public Accountants

Member – American Institute of CPA's (AICPA)
Member – AICPA Government Audit Quality Center (GAQC)
Member – AICPA Private Company Practice Section (PCPS)
Member – New Hampshire Society of CPA's

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNFORM GUIDANCE

To the Board of Commissioners
County of Merrimack
Boscawen, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited the County of Merrimack's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County of Merrimack's major federal programs for the year ended December 31, 2019. The County of Merrimack's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County of Merrimack's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County of Merrimack's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the County of Merrimack, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2019.

Report on Internal Control Over Compliance

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

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

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

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

Roberge and Co., P.C.

ROBERGE & COMPANY, P.C.
Franklin, New Hampshire
March 31, 2020

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2019

Federal Grantor / Pass-Through Grantor Program or Cluster Title	Federal CFDA #	Pass Through ID #	Expenditures of Federal Awards	Expenditures To Subrecipients
U.S. DEPARTMENT OF JUSTICE				
Direct				
State Criminal Alien Assistance Program	16.606	2020-AP-BX-0708	$ 9,661	$ -
Passed Through the NH Attorney General's Office				
Crime Victim Assistance	16.575	2019VOC41	36,656	-
Crime Victim Assistance	16.575	2020VOC41	59,843	-
			96,499	-
Violence Against Women Formula Grants	16.588	2019W071	30,000	-
Residential Substance Abuse Treatment for State Prisoners	16.593	2018RS30	28,180	-
Equitable Sharing Program	16.922		15,000	-
Stop School Violence	16.839	2018-YS-BX-0124	65,558	-
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	16.803	2018-DJ-BX-0135	13,240	7,444
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	16.803	20150308	48,721	-
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	16.803	2020DTF07	56,914	-
			118,875	7,444
U.S. DEPARTMENT OF TRANSPORTATION				
Passed Through the NH Department of Safety				
National Priority Safety Programs	20.616	19-226	1,349	-
State and Community Highway Safety	20.600	19-226	1,999	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed Through the NH Community Development Finance Authority				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	19-407-CDHS	498,250	475,000
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed Through the NH Department of Health and Human Services				
Grants to States for Access and Visitation Programs	93.597	2018-DCSS-01-ACCES	55,904	-
U.S. DEPARTMENT OF EDUCATION				
Direct				
Career and Technical Education - Basic Grants to States	84.048A	20193176	13,473	-
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 934,748	$ 482,444

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Notes to Schedule of Expenditures of Federal Awards
December 31, 2019

1. BASIS OF PRESENTATION

The Schedule of Expenditures of Federal Awards includes the federal award activity of the County of Merrimack under programs of the federal government for the year ended December 31, 2019. The County of Merrimack's reporting entity is defined in Note 1 to the County's basic financial statements. The information in the Schedule of Expenditures of Federal Awards is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Guidance, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Schedule of Expenditures of Federal Awards presents only a selected portion of the operations of the County of Merrimack and is not intended to and does not present the financial position or changes in net position of the County of Merrimack.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting within the governmental funds (general and special revenue) of the County. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. The expenditures reported in the Schedule of Expenditures of Federal Awards are recognized following the applicable cost principles of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Guidance, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and include, but are not limited to, expenditure transactions associated with grants, cost reimbursement grants and contracts, and the receipt or use of program income.

The County of Merrimack has not elected to use the ten percent (10%) de minimis indirect cost rate allowed under Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Guidance, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

3. RELATIONSHIP AND RECONCILIATION TO THE BASIC FINANCIAL STATEMENTS

The total expenditures of federal awards per the accompanying schedule of expenditures of federal awards reconciles to the Statement of Revenues, Expenditures and Changes in Fund Balances – Major and Other Governmental Funds as follows:

Schedule of Expenditures of Federal Awards	$	934,748
Statement of Revenues, Expenditures, and Changes in Fund Balances		
Major Fund		
General Fund - SCAAP Grant	$	9,661
Nonmajor Funds		
Grants Fund		285,280
General Fund Nonfederal Subsidy		(102,877)
Stop School Violence Fund		87,412
General Fund Nonfederal Subsidy		(21,854)
CDBG Grants		498,250
Sobriety Checkpoints Fund		2,383
General Fund Nonfederal Subsidy		(1,034)
Speed Enforcement Fund		2,248
General Fund Nonfederal Subsidy		(249)
JAG Grant Fund		118,875
Federal Equitable Shareing Fund		15,000
Residential Substance Abuse Treatment Grant		40,329
General Fund Nonfederal Subsidy		(12,149)
Perkins Grant		13,473
	$	934,748

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Schedule of Findings and Questioned Costs
1 - Summary of Auditor's Results
December 31, 2019

Financial Statements

The type of auditor's report issued – Unmodified – All Reporting Units

Internal control over financial reporting:

- Material weaknesses identified – No.
- Significant deficiencies identified – No.
- Noncompliance material to financial statements noted? – No.

Federal Awards

Internal control over major programs:

- Material weaknesses identified – No.
- Significant deficiencies identified – No.

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

Are there any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Guidance, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) 2 CFR 200.516 Audit Findings – No.

Identification of major programs:

- CFDA # 14.228 – Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii

Dollar Threshold used to distinguish between type A and type B Programs - $750,000.

Auditee qualified as a low-risk auditee – No.

Schedule of Findings and Questioned Costs
2 - Financial Statement Findings
December 31, 2019

There were no findings relating to the financial statements required to be reported by standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States.

Schedule of Findings and Questioned Costs
3 – Federal Award Findings and Questioned Costs
December 31, 2019

There were no findings or questioned costs required to be reported under Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Guidance, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) 2 CFR 200.516 Audit Findings.

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 St. Concord, NH 03301	
1.3. Subrecipient Name Nashua Police Department		1.4. Subrecipient Address 0 Panther Dr. PO Box 785, Nashua, NH 03061	
1.5 Subrecipient Phone # 603-594-3620	1.6. Account Number 5017-072-500574	1.7. Completion Date 3/31/2022	1.8. Grant Limitation $ 58,000
1.9. Grant Officer for State Agency Kathleen B. Carr		1.10. State Agency Telephone Number 603-271-1234	
"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 X James W Donchess		1.12. Name & Title of Subrecipient Signor 1 James Donchess Mayor of Nashua	
Subrecipient Signature 2 *If Applicable*		Name & Title of Subrecipient Signor 2 *If Applicable*	
1.13. Acknowledgment: State of New Hampshire, County of Hillsborough on 12/3/20, 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) Cheryl L Lindner			
1.13.2. Name & Title of Notary Public or Justice of the Peace Cheryl L. Lindner, Chief of Staff			
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: Takhmina Rakhmatova Assistant Attorney General, On: 12/10/2020			
1.17. Approval by Governor and Council (if applicable) By: On: / /			

CHERYL L LINDNER NOTARY PUBLIC NEW HAMPSHIRE MY COMMISSION EXPIRES JAN. 24, 2023

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

8.3. 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.

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

Subrecipient Initial(s): [signature]

Date: 12/3/20

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 intend 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): [signature]

Date: 12/3/20

EXHIBIT A

-SCOPE OF SERVICES-

1. The Nashua Police Department Office as Subrecipient shall receive a grant from the New Hampshire Department of Justice (DOJ) for expenses incurred for services provided to victims of domestic and sexual violence, stalking and dating violence in compliance with the terms, conditions, specifications, and scope of work as outlined in the Subrecipient's application under Services, Training, Officers, Prosecutors for the Violence Against Women Act Formula Grant Program state solicitation.

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
   603-271-8091 or Travis.Teeboom@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 the P-37.

   3a.The Subrecipient shall be awarded an amount not to exceed $58,000 of the total Grant Limitation upon Governor and Executive Council approval to 12/31/2021, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

   i. With sufficient reason, the Subrecipient may apply for an extension of the grant period for up to three months. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.
   ii. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Executive Council approval, nor after 12/31/2021, or 3/31/2022 if extension is granted.

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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 VAWA Federal Grant Program Rule and Special Conditions as Appendix 1 which is subject to annual review.

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EXHIBIT C

Violence Against Women Act
SPECIAL CONDITIONS
Grant # 2020-WF-AX-0021

1. 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 assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance also is a material requirement of this award.

By accepting this award on behalf of the subrecipient, the authorized subrecipient official accepts all material requirements of the award, and specifically adopts, as if personally executed by the authorized recipient official, all assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance.

Failure to comply with any one or more of these award requirements, whether a condition set out in full below, a condition incorporated by reference below, or an assurance or certification related to conduct during the award period may result in the Office on Violence Against Women ("OVW") or the NH Dept. of Justice ("NHDOJ") taking appropriate action with respect to the subrecipient and the award. Among other things, OVW or NHDOJ may withhold award funds, disallow costs, or suspend or terminate the award. DOJ, including OVW and NHDOJ, 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 34 U.S.C. 10271-10273), 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.

2. Applicability of Part 200 Uniform Requirements and DOJ Grants Financial Guide

The subrecipient agrees to comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by the Department of Justice (DOJ) in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements"), and the current edition of the DOJ Grants Financial Guide as posted on the OVW website, including any updated

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version that may be posted during the period of performance. The recipient also agrees that all financial records pertinent to this award, including the general accounting ledger and all supporting documents, are subject to agency review throughout the life of the award, during the close-out process, and for three years after submission of the final Federal Financial Report (SF-425) or as long as the records are retained, whichever is longer, pursuant to 2 C.F.R. 200.333, 200.336.

3. **Requirement to report potentially duplicative funding**

If the subrecipient currently has other active awards of federal funds, or if the subrecipient receives any other award of federal funds during the period of performance for this award, the subrecipient promptly must determine whether funds from any of those other federal awards have been, are being, or are to be used (in whole or in part) for one or more of the identical cost items for which funds are provided under this award. If so, the subrecipient must promptly notify the NHDOJ Grants Management Unit in writing of the potential duplication, and, if so requested by the NHDOJ , must seek a budget modification or change-of-project-scope to eliminate any inappropriate duplication of funding.

4. **Requirements related to System for Award Management and unique entity identifiers**

The subrecipient must comply with applicable requirements regarding the System for Award Management (SAM), currently accessible at https://www.sam.gov. This includes applicable requirements regarding registration with SAM, as well as maintaining current information in SAM.

The subrecipient also must comply with applicable restrictions on subawards ("subgrants") to first-tier subrecipients (first-tier "subgrantees"), including restrictions on subawards to entities that do not acquire and provide the unique entity identifier required for SAM registration.

The details of the recipient's obligations related to SAM and to unique entity identifiers are posted on the OVW website at https://www.justice.gov/ovw/award-conditions (Award Condition: Requirements related to System for Award Management (SAM) and unique entity identifiers), and are incorporated by reference here.

5. **Employment eligibility verification for hiring under the award**

The subrecipient must ensure that, as part of the hiring process for any position within the United States that is or will be funded (in whole or in part) with award funds, the recipient (or any subrecipient at any tier) properly verifies the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. § 1324a(a)(1) and (2). The details of the recipient's obligations under this condition are posted on the OVW website at

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https://www.justice.gov/ovw/award-conditions (Award Condition: Employment eligibility verification for hiring under award), and are incorporated by reference here.

6. **Requirement to report actual or imminent breach of personally identifiable information (PII)**

The recipient (and any subrecipient at any tier) must have written procedures in place to respond in the event of an actual or imminent breach (as defined in OMB M-17-12) if it (or a subrecipient)-- 1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of personally identifiable information (PII) (as defined in 2 C.F.R. 200.79) within the scope of an OVW grant-funded program or activity, or 2) uses or operates a Federal information system (as defined in OMB Circular A-130). The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to an OVW Program Manager no later than 24 hours after an occurrence of an actual breach, or the detection of an imminent breach.

In the event of an actual, or imminent, breach of Personally Identifiable Information of a U.S Department of Justice funded program or activity by a subrecipient, the subrecipient must have a procedure in place that indicates that the Grants Management Unit will be notified of the breach by the end of the business day (4:00 p.m EST) that the breach was reported. An e-mail will be sent to Grants@doj.nh.gov, which e-mails every staff member in the Grants Management Unit, notifying the Unit of the breach. The GMU Administrator, or designee, will respond to the subrecipient's e-mail notifying receipt of the notification by the end of the business day that it was received. If the subrecipient does not receive a confirmation e-mail from the GMU the subrecipient shall call the NH Department of Justice main number, (603)271-3658, and request to speak to the GMU and report the breach.

Subrecipients must have written procedures that document the process of notifying the GMU in the event of a PII breach. Written procedures will be verified during onsite monitoring's conducted by the GMU.

7. **Unreasonable restrictions on competition under the award; association with federal government.**

No recipient (or subrecipient, at any tier) may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by DOJ. The details of the recipient's obligations under this condition are posted on the OVW website at https://www.justice.gov/ovw/award-conditions (Award Condition: Unreasonable restrictions on competition under the award; association with federal government), and are incorporated by reference here.

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EXHIBIT C

8. Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OVW 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 subrecipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award Condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OVW authority to terminate award)), and are incorporated by reference here.

9. Determinations of suitability to interact with participating minors

This condition applies to this award if it is indicated in the application for the award (as approved by DOJ) (or in the application for any subaward at any tier), the DOJ funding announcement (solicitation), or an associated federal statute that a purpose of some or all of the activities to be carried out under the award (whether by the recipient or a subrecipient at any tier) is to benefit a set of individuals under 18 years of age.

The recipient, and any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status. The details of this requirement are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

10. Compliance with applicable rules regarding approval, planning, and reporting of conferences, meetings, trainings, and other events

The recipient, and any subrecipient ("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.

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Information on the pertinent DOJ definition of conferences and the rules applicable to this award appears on the OVW website at https://www.justice.gov/ovw/conference-planning.

11. OVW Training Guiding Principles

The recipient understands and agrees that any training or training materials developed or delivered with funding provided under this award must adhere to the OVW Training Guiding Principles for Grantees and Subgrantees, available at https://www.justice.gov/ovw/resources-and-faqs-grantees#Discretionary.

12. Effect of failure to address audit issues

The subrecipient understands and agrees that the NHDOJ (and OJP or OVW, as appropriate) may withhold award funds, or may impose other related requirements, if (as determined by the NHDOJ) the subrecipient does not satisfactorily and promptly address outstanding issues from audits required by the Part 200 Uniform Requirements (or by the terms of this award), or other outstanding issues that arise in connection with audits, investigations, or reviews of DOJ awards.

13. Potential imposition of additional requirements

The subrecipient agrees to comply with any additional requirements that may be imposed by the NHDOJ (and OJP or OVW, as appropriate) during the period of performance for this award, if the subrecipient is designated as "high- risk" for purposes of the DOJ high-risk grantee list.

14. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 42

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 42, specifically including any applicable requirements in Subpart E of 28 C.F.R. Part 42 that relate to an equal employment opportunity program.

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15. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 38

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 38, specifically including any applicable requirements regarding written notice to program beneficiaries and prospective program beneficiaries.

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 recipient and subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations.

16. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 54

The recipient, and any subrecipient ("subgrantee") 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."

17. Restrictions on "lobbying" and policy development

In general, as a matter of federal law, federal funds may not be used by the recipient, or any subrecipient ("subgrantee") at any tier, either directly or indirectly, in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government, in order to avoid violation of 18 U.S.C. § 1913. The recipient, or any subrecipient ("subgrantee") may, however, use federal funds to collaborate with and provide information to federal, state, local, tribal and territorial public officials and agencies to develop and implement policies and develop and promote state, local, or tribal legislation or model codes designed to reduce or eliminate domestic violence, dating violence, sexual assault, and stalking (as those terms are defined in 34 U.S.C. § 12291(a)) when such collaboration and provision of information is consistent with the activities otherwise authorized under this grant program.

Another federal law generally prohibits federal funds awarded by OVW from being used by the recipient, or any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them) with respect to the awarding of a federal grant or cooperative agreement, subgrant, contract, subcontract, or loan, or with respect to actions such as renewing, extending, or modifying any such award. See 31

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U.S.C. § 1352. Certain exceptions to this law apply, including an exception that applies to Indian tribes and tribal organizations.

Should any question arise as to whether a particular use of federal funds by a recipient (or subrecipient) would or might fall within the scope of these prohibitions, the subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

18. Compliance with general appropriations-law restrictions on the use of federal funds for this fiscal year

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions, for each fiscal year, are set out at https://www.justice.gov/ovw/award-conditions (Award Condition: General appropriations-law restrictions on use of federal award funds), 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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

19. Reporting Potential Fraud, Waste, and Abuse, and Similar Misconduct

The recipient and any subrecipients ("subgrantees") must promptly refer to the DOJ Office of the Inspector General (OIG) any credible evidence that a principal, employee, agent, subrecipient, contractor, subcontractor, or other person has, in connection with funds under this award -- (1) submitted a claim that violates 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.

Potential fraud, waste, abuse, or misconduct involving or relating to funds under this award should be reported to the OIG by-- (1) online submission accessible via the OIG webpage at https://oig.justice.gov/hotline/contact-grants.htm (select "Submit Report Online"); (2) mail directed to: U.S. Department of Justice, Office of the Inspector General, Investigations Division, ATTN: Grantee Reporting, 950 Pennsylvania Ave., NW, Washington, DC 20530; (3) by facsimile directed to the DOJ OIG Fraud Detection Office (Attn: Grantee Reporting) at (202) 616-9881 (fax).

Additional information is available from the DOJ OIG website at http://www.usdoj.gov/oig.

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20. Restrictions and certifications regarding non-disclosure agreements and related matters

No recipient or subrecipient ("subgrantee") under this award, or entity that receives a procurement contract or subcontract 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.

1. In accepting this award, the subrecipient--

a. 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

b. 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.

2. If the subrecipient does or is authorized under this award to make subawards ("subgrants"), procurement contracts, or both--

a. it represents that--

(1) it has determined that no other entity that the subrecipient'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

(2) it has made appropriate inquiry, or otherwise has an adequate factual basis, to support this representation; and

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b. 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.

21. Compliance with 41 U.S.C. 4712 (including prohibitions on reprisal; notice to employees)

The recipient (and any 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 NHDOJ or (OJP or OVW, as appropriate) for guidance.

22. Encouragement of policies to ban text messaging while driving

Pursuant to Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," 74 Fed. Reg. 51225 (October 1, 2009), DOJ encourages recipients and subrecipients ("subgrantees") to adopt and enforce policies banning employees from text messaging while driving any vehicle during the course of performing work funded by this award, and to establish workplace safety policies and conduct education, awareness, and other outreach to decrease crashes caused by distracted drivers.

23. Requirement to disclose whether recipient is designated high risk by a federal grant-making agency outside of DOJ.

If the recipient is designated high risk by a federal grant-making agency outside of DOJ, currently or at any time during the course of the period of performance under this award, the subrecipient must disclose that fact and certain related information to OVW by email to OVW.GFMD@usdoj.gov. For purposes of this disclosure, high risk includes any status under which a federal awarding agency

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provides additional oversight due to the recipient's past performance, or other programmatic or financial concerns with the recipient.

The recipient's disclosure must include the following: (1) the federal awarding agency that currently designates the recipient high risk; (2) the date the recipient was designated high risk; (3) the high-risk point of contact at that federal awarding agency (name, phone number, and email address); and (4) the reasons for the high-risk status, as set out by the federal awarding agency.

24. Availability of general terms and conditions on OVW website

The subrecipient agrees to follow the applicable set of general terms and conditions that are available at https://www.justice.gov/ovw/award-conditions. These do not supersede any specific conditions in this award document.

25. Compliance with statutory and regulatory requirements

The subrecipient agrees to comply with all relevant statutory and regulatory requirements, which may include, among other relevant authorities, the Violence Against Women Act of 1994, P.L. 103-322, the Violence Against Women Act of 2000, P.L. 106-386, the Violence Against Women and Department of Justice Reauthorization Act of 2005, P.L. 109-162, the Violence Against Women Reauthorization Act of 2013, P.L. 113-4, the Omnibus Crime Control and Safe Streets Act of 1968, 34 U.S.C. §§ 10101 et seq., and OVW's implementing regulations at 28 C.F.R. Part 90.

26. Compliance with solicitation requirements

The subrecipient agrees that it must be in compliance with requirements outlined in the solicitation under which the approved application was submitted, the applicable Solicitation Companion Guide, and any program-specific frequently asked questions (FAQs) on the OVW website (https://www.justice.gov/ovw/resources-and-faqs-grantees). The program solicitation, Companion Guide, and any program specific FAQs are hereby incorporated by reference into this award.

27. VAWA 2013 nondiscrimination condition

The subrecipient acknowledges that 34 U.S.C. § 12291(b)(13) prohibits subrecipients of OVW awards from excluding, denying benefits to, or discriminating against any person on the basis of actual or perceived race, color, religion, national origin, sex, gender identity, sexual orientation, or disability in any program or activity funded in whole or in part by OVW. Subrecipients may provide sex-segregated or sex-specific programming if doing so is necessary to the essential operations of the

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program, so long as the subrecipient provides comparable services to those who cannot be provided with the sex-segregated or sex-specific programming. The subrecipient agrees that it will comply with this provision. The subrecipient also agrees to ensure that any subrecipients ("subgrantees") at any tier will comply with this provision.

28. Misuse of award funds

The subrecipient understands and agrees that misuse of award funds may result in a range of penalties, including suspension of current and future funds, suspension or debarment from federal grants, recoupment of monies provided under an award, and civil and/or criminal penalties.

29. Limitation on use of funds to approved activities

The subrecipient agrees that grant funds will be used only for the purposes described in the subrecipient's application, unless the NHDOJ Grants Management Unit determines that any of these activities are out of scope or unallowable. The subrecipient must not undertake any work or activities that are not described in the subrecipient's application, award documents, or approved budget, and must not use staff, equipment, or other goods or services paid for with grant funds for such work or activities, without prior written approval by the NHDOJ.

30. Non-supplantation

The subrecipient agrees that grant funds will be used to supplement, not supplant, non-federal funds that would otherwise be available for the activities under this grant.

31. Confidentiality and information sharing

The subrecipient agrees to comply with the provisions of 34 U.S.C. § 12291(b)(2), nondisclosure of confidential or private information, which includes creating and maintaining documentation of compliance, such as policies and procedures for release of victim information. The subrecipient also agrees to comply with the regulations implementing this provision at 28 CFR 90.4(b) and "Frequently Asked Questions (FAQs) on the VAWA Confidentiality Provision (34 U.S.C. § 12291(b)(2))" on the OVW website at https://www.justice.gov/ovw/resources-and-faqs-grantees. The subrecipient also agrees to ensure that all subrecipients ("subgrantees") at any tier meet these requirements.

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EXHIBIT C

32. Activities that compromise victim safety and recovery or undermine offender accountability

The subrecipient agrees that grant funds will not support activities that compromise victim safety and recovery or undermine offender accountability, such as: procedures or policies that exclude victims from receiving safe shelter, advocacy services, counseling, and other assistance based on their actual or perceived sex, age, immigration status, race, religion, sexual orientation, gender identity, mental health condition, physical health condition, criminal record, work in the sex industry, or the age and/or sex of their children; procedures or policies that compromise the confidentiality of information and privacy of persons receiving OVW-funded services; procedures or policies that impose requirements on victims in order to receive services (e.g., seek an order of protection, receive counseling, participate in couples' counseling or mediation, report to law enforcement, seek civil or criminal remedies, etc.); procedures or policies that fail to ensure service providers conduct safety planning with victims; project design and budgets that fail to account for the access needs of participants with disabilities and participants who have limited English proficiency or are Deaf or hard of hearing; or any other activities outlined in the solicitation or companion guide under which the application was submitted.

33. Policy for response to workplace-related incidents of sexual misconduct, domestic violence, and dating violence

The recipient, and any subrecipient at any tier, must have a policy, or issue a policy within 270 days of the award date, to address workplace-related incidents of sexual misconduct, domestic violence, and dating violence involving an employee, volunteer, consultant, or contractor. The details of this requirement are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award Condition: Policy for response to workplace-related sexual misconduct, domestic violence, and dating violence), and are incorporated by reference here.

34. Termination or suspension for cause

The Director of OVW or the NHDOJ, upon a finding that there has been substantial failure by the subrecipient to comply with applicable laws, regulations, and/or the terms and conditions of the award or relevant solicitation, will terminate or suspend until satisfied that there is no longer such failure, all or part of the award, in accordance with the provisions of 28 C.F.R. Part 18, as applicable mutatis mutandis.

35. Performance progress reports and final report submission

The subrecipient agrees to provide OVW with specific information regarding subawards ("subgrants") made under this award. The subrecipient agrees to submit an annual report that includes: a) an

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assessment of whether stated goals and objectives were achieved; b) information on the effectiveness of activities carried out with grant funds, including the number of persons served and the number of persons seeking services who could not be served; c) information on each subaward made; and d) such other information as OVW may prescribe. Subrecipients are required to submit this report after the end of each calendar year but no later than March 15th each year. Recipients and subrecipients must use the designated forms and/or systems made available by OVW for performance reporting, which identify the information that recipients and subrecipients must collect and report as a condition of receiving funding under this award.

36. Subrecipient program income

Program income, as defined by 2 C.F.R. 200.80, means gross income earned by a non-federal entity that is directly generated by a supported activity or earned as a result of the federal award during the period of performance. Without prior approval, program income must be deducted from total allowable costs to determine the net allowable costs. In order to add program income to a subaward, subrecipients must seek approval from the NHDOJ prior to generating any program income. Any program income added to a subaward must be used to support activities that were approved in the budget and follow the conditions of the subaward agreement. Any program income approved by the NHDOJ Grants Management Unit must be reported by the subrecipient to the NHDOJ Grants Management Unit so that it is reported on the quarterly Federal Financial Report (SF-425) in accordance with the addition alternative. If the program income amount changes (increases or decreases) during the project period, the subrecipient must provide approval by the end of the project period. Failure to comply with these requirements may result in audit findings for both the recipient and the subrecipient.

37. Subrecipient product monitoring

The subrecipient agrees to be monitored to ensure that materials and products (written, visual, or sound) developed with OVW formula grant program funding fall within the scope of the grant program and do not compromise victim safety.

38. Publications disclaimer for STOP Formula subrecipients

The subrecipient agrees that all materials and publications (written, web-based, audio-visual, or any other format) resulting from subaward activities shall contain the following statement: "This project was supported by Subgrant No._____awarded by the state administering office for the Office on Violence Against Women, U.S. Department of Justice's STOP Formula Grant Program. The opinions, findings, conclusions, and recommendations expressed in this publication/program/exhibition are

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Date 12/3/20

those of the author(s) and do not necessarily reflect the views of the state or the U.S. Department of Justice."

39. Copyrighted works

Pursuant to 2 C.F.R. 200.315(b), the recipient may copyright any work that is subject to copyright and was developed, or for which ownership was acquired, under this award. OVW reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use the work, in whole or in part (including in the creation of derivative works), for federal purposes, and to authorize others to do so.

OVW also reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use, in whole or in part (including in the creation of derivative works), any work developed by a subrecipient ("subgrantee") of this award, for federal purposes, and to authorize others to do so.

In addition, the recipient (or subrecipient, contractor, or subcontractor of this award at any tier) must obtain advance written approval from the OVW program manager assigned to this award, and must comply with all conditions specified by the program manager in connection with that approval, before: 1) using award funds to purchase ownership of, or a license to use, a copyrighted work; or 2) incorporating any copyrighted work, or portion thereof, into a new work developed under this award.

It is the responsibility of the recipient (and of each subrecipient, contractor, or subcontractor as applicable) to ensure that this condition is included in any subaward, contract, or subcontract under this award.

40. Consultant compensation rates

The subrecipient acknowledges that consultants paid with award funds generally may not be paid at a rate in excess of $81.25 per hour, not to exceed $650 per day. To exceed this specified maximum rate, recipients must submit to OVW a detailed justification and have such justification approved by OVW, prior to obligation or expenditure of such funds.

Issuance of this award or approval of the award budget alone does not indicate approval of any consultant rate in excess of $81.25 per hour, not to exceed $650 per day. Although prior approval is not required for consultant rates below this specified maximum rate, subrecipients are required to maintain documentation to support all daily or hourly consultant rates.

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EXHIBIT C

41. Required SAM and FAPIIS reporting

The subrecipient must comply with any and all applicable requirements regarding reporting of information on civil, criminal, and administrative proceedings connected with (or connected to the performance of) either this OVW award or any other grant, cooperative agreement, or procurement contract from the federal government. Under certain circumstances, recipients of OVW awards are required to report information about such proceedings, through the federal System for Award Management (known as "SAM"), to the designated federal integrity and performance system (currently, "FAPIIS").

The details of recipient obligations regarding the required reporting (and updating) of information on certain civil, criminal, and administrative proceedings to FAPIIS within SAM are posted on the OVW web site at: https://www.justice.gov/ovw/award-conditions (Award Condition: Recipient Integrity and Performance Matters, including Recipient Reporting to FAPIIS), and are incorporated by reference here.

42. Ongoing compliance with statutory certifications

The subrecipient agrees that compliance with the statutory certification requirements is an ongoing responsibility during the award period and that, at a minimum, a hold may be placed on the subrecipient's funds for noncompliance with any of the requirements of 34 U.S.C. § 10449 (regarding rape exam payments), 34 U.S.C. § 10449(e) (regarding judicial notification), 34 U.S.C. § 10450 (regarding certain fees and costs), and 34 U.S.C. § 10451 (regarding polygraphing of sexual assault victims). Non-compliance with any of the foregoing may also result in termination or suspension of the grant or other remedial measures, in accordance with applicable laws and regulations.

43. Requirements for subrecipients providing legal assistance

The subrecipient agrees that the legal assistance eligibility requirements, as set forth below, are a continuing obligation on the part of the subrecipient. The legal assistance eligibility requirements are: (1) any person providing legal assistance through a program funded under this grant program (A) has demonstrated expertise in providing legal assistance to victims of domestic violence, dating violence, sexual assault, or stalking in the targeted population; or (B) (i) is partnered with an entity or person that has demonstrated expertise described in subparagraph (A); and (ii) has completed or will complete training in connection with domestic violence, dating violence, stalking, or sexual assault and related legal issues, including training on evidence-based risk factors for domestic and dating violence homicide;

(2) any training program conducted in satisfaction of the requirement of paragraph (1) has been or will be developed with input from and in collaboration with a state, local, territorial, or tribal domestic

Initial: _____
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violence, dating violence, sexual assault, or stalking victim service provider or coalition, as well as appropriate state, local, territorial, and tribal law enforcement officials; (3) any person or organization providing legal assistance through this grant program has informed and will continue to inform state, local, territorial, or tribal domestic violence, dating violence, stalking, or sexual assault programs and coalitions, as well as appropriate state and local law enforcement officials of their work; and (4) the recipient's organizational policies do not require mediation or counseling involving offenders and victims physically together, in cases where sexual assault, dating violence, domestic violence, or child sexual abuse is an issue. The recipient also agrees to ensure that any subrecipient ("subgrantee") at any tier will comply with this condition.

I have read and understand all 43 special provisions contained in this document:

Name and Title of Authorized Representative

Signature Date 12/3/20

Name and Address of Agency

Initial
Date 12/3/20

EXHIBIT E

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 Nashua Police Department (Applicant) certifies that any funds awarded through **grant number** 2021VAW11 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 Nashua Police Department (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: James Donchess Mayor

Signature: [signature] Date: 9/9/20

Initial [initials]
Date 12/3/20

EXHIBIT F

NEW HAMPSHIRE DEPARTMENT OF JUSTICE

CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS

Applicants should refer to the regulations cited below to determine the certification to which they are required to attest. Applicants should also review the instructions for certification included in the regulations before completing this form. The certifications shall be treated as a material representation of fact upon which reliance will be placed when the U.S. Department of Justice ("Department") determines to award the covered transaction, grant, or cooperative agreement.

1. LOBBYING

As required by 31 U.S.C. § 1352, as implemented by 28 C.F.R. Part 69, the Applicant certifies and assures (to the extent applicable) the following:
(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Applicant, 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, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Applicant's request for Federal funds is in excess of $100,000, and 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 Applicant shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities" in accordance with its (and any DOJ awarding agency's) instructions; and

(c) The Applicant shall require that the language of this certification be included in the award documents for all subgrants and procurement contracts (and their subcontracts) funded with Federal award funds and shall ensure that any certifications or lobbying disclosures required of recipients of such subgrants and procurement contracts (or their subcontractors) are made and filed in accordance with 31 U.S.C. § 1352.

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

Initial
Date 12/13/20

EXHIBIT F

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Applicant certifies, with respect to

prospective participants in a primary tier "covered transaction," as defined at 2 C.F.R. § 2867.20(a), that neither it nor any of its principals—

(a) is presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) has within a three-year period preceding this application been convicted of a felony criminal violation under any Federal law, or been convicted or had a civil judgment rendered against it for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, tribal, or local) transaction or private agreement or transaction;

violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion or receiving stolen property, making false claims, or obstruction of justice, or commission of any offense indicating a lack of business integrity or business honesty that seriously and directly affects its (or its principals') present responsibility;

(c) is presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, tribal, or local) with commission of any of the offenses enumerated in paragraph (b) of this certification; and/or

(d) has within a three-year period preceding this application had one or more public transactions (Federal, State, tribal, or local) terminated for cause or default.

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Applicant or any of its principals was convicted, within a three-year period preceding this application, of a felony criminal violation under any Federal law, the Applicant also must disclose such felony criminal conviction in writing to the Department (for OJP Applicants, to OJP at Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov), unless such disclosure has already been made.

3. FEDERAL TAXES

A. If the Applicant is a corporation, it certifies either that (1) the corporation has no unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability, or (2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP Applicants, to OJP at

Initial _____
Date 11/13/20

Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov).

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application.

4. DRUG-FREE WORKPLACE (GRANTEES OTHER THAN INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, as implemented at 28 C.F.R. Part 83, Subpart F, for grantees, as defined at 28 C.F.R. §§ 83.620 and 83.650:
A. The Applicant certifies and assures that it will, or will continue to, provide a drug-free workplace by—

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in its workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an on-going drug-free awareness program to inform employees about—

(1) The dangers of drug abuse in the workplace;

(2) The Applicant's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the award be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the award, the employee will—

(1) Abide by the terms of the statement; and

(2) Notify the employer in writing of the employee's conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

(e) Notifying the Department, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title of any such convicted employee to the Department, as follows:

Initial
Date 12/3/20

EXHIBIT F

For COPS award recipients - COPS Office, 145 N Street, NE, Washington, DC, 20530;
For OJP and OVW award recipients - U.S. Department of Justice, Office of Justice Programs, ATTN: Control Desk, 810 7th Street, N.W., Washington, D.C. 20531.
Notice shall include the identification number(s) of each affected award;
(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency; and

(g)Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

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

Thomas D. Shanahan, Mayor
Name and Title of Head of Agency

Signature

12/3/20
Date

Name and Address of Agency

Initial
Date 11/30/20

EXHIBIT G

U.S. Department of Justice
Office on Violence Against Women

Acknowledgement of Notice of Statutory Requirement to Comply with the Confidentiality and Privacy Provisions of the Violence Against Women Act, as Amended

Under section 40002(b)(2) of the Violence Against Women Act, as amended (42 U.S.C. 13925(b)(2)), grantees and subgrantees with funding from the Office on Violence Against Women (OVW) are required to meet the following terms with regard to nondisclosure of confidential or private information and to document their compliance. By signature on this form, applicants for grants from OVW are acknowledging that that they have notice that, if awarded funds, they will be required to comply with this provision, and will mandate that subgrantees, if any, comply with this provision, and will create and maintain documentation of compliance, such as policies and procedures for release of victim information, and will mandate that subgrantees, if any, will do so as well.

(A) **In general**
In order to ensure the safety of adult, youth, and child victims of domestic violence, dating violence, sexual assault, or stalking, and their families, grantees and subgrantees under this subchapter shall protect the confidentiality and privacy of persons receiving services.

(B) **Nondisclosure**
Subject to subparagraphs (C) and (D), grantees and subgrantees shall not—
(i) disclose, reveal, or release any personally identifying information or individual information collected in connection with services requested, utilized, or denied through grantees' and subgrantees' programs, regardless of whether the information has been encoded, encrypted, hashed, or otherwise protected; or
(ii) disclose, reveal, or release individual client information without the informed, written, reasonably time-limited consent of the person (or in the case of an unemancipated minor, the minor and the parent or guardian or in the case of legal incapacity, a court-appointed guardian) about whom information is sought, whether for this program or any other Federal, State, tribal, or territorial grant program, except that consent for release may not be given by the abuser of the minor, incapacitated person, or the abuser of the other parent of the minor.

Initial: _____
Date: 1/13/20

EXHIBIT G

If a minor or a person with a legally appointed guardian is permitted by law to receive services without the parent's or guardian's consent, the minor or person with a guardian may release information without additional consent.

(C) **Release**
If release of information described in subparagraph (B) is compelled by statutory or court mandate—
(i) grantees and subgrantees shall make reasonable attempts to provide notice to victims affected by the disclosure of information; and
(ii) grantees and subgrantees shall take steps necessary to protect the privacy and safety of the persons affected by the release of the information.

(D) **Information sharing**
(i) Grantees and subgrantees may share—
(I) nonpersonally identifying data in the aggregate regarding services to their clients and nonpersonally identifying demographic information in order to comply with Federal, State, tribal, or territorial reporting, evaluation, or data collection requirements;
(II) court-generated information and law enforcement-generated information contained in secure, governmental registries for protection order enforcement purposes; and
(III) law enforcement-generated and prosecution-generated information necessary for law enforcement and prosecution purposes.
(ii) In no circumstances may—
(I) an adult, youth, or child victim of domestic violence, dating violence, sexual assault, or stalking be required to provide a consent to release his or her personally identifying information as a condition of eligibility for the services provided by the grantee or subgrantee;
(II) any personally identifying information be shared in order to comply with Federal, tribal, or State reporting, evaluation, or data collection requirements, whether for this program or any other Federal, tribal, or State grant program.

(E) **Statutorily mandated reports of abuse or neglect**
Nothing in this section prohibits a grantee or subgrantee from reporting suspected abuse or neglect, as those terms are defined and specifically mandated by the State or tribe involved.

(F) **Oversight**
Nothing in this paragraph shall prevent the Attorney General from disclosing grant activities authorized in this Act to the chairman and ranking members of the Committee on the Judiciary of the House of Representatives and the Committee on the Judiciary of the Senate exercising Congressional oversight authority. All disclosures shall protect confidentiality and omit personally identifying information, including location information about individuals.

(G) **Confidentiality assessment and assurances**
Grantees and subgrantees must document their compliance with the confidentiality and privacy provisions required under this section.

Initial: JJD
Date: 12/3/20

EXHIBIT G

As the duly authorized representative of the applicant, I hereby acknowledge that the applicant has received notice of that if awarded funding they will comply with the above statutory requirements. This acknowledgement shall be treated as a material representation of fact upon which the Department of Justice will rely if it determines to award the covered transaction, grant, or cooperative agreement.

Typed Name of Authorized Representative | Title

Telephone Number

Signature of Authorized Representative | Date Signed

Agency Name

Public Reporting Burden Paperwork Reduction Act Notice. Under the Paperwork Reduction Act, a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. We try to create forms that are accurate, can be easily understood, and which impose the least possible burden on you to provide us with information. The estimated average time to complete and file this form is 60 minutes per form. If you have comments regarding the accuracy of this estimate, or suggestions for making this form simpler, you can write to the Office on Violence Against Women, U.S. Department of Justice, 145 N Street, NE, 10th Floor, Washington, DC 20530.

CERTIFICATE OF AUTHORITY

I, **Susan Lovering** do hereby certify that:

I am the duly appointed City Clerk of the City of Nashua, NH:
I maintain and have custody of and am familiar with the seal and minute books of the corporation:
I am duly authorized to issue certificates with respect to the contents of such books and to affix such seal to such certificates

The following are true, accurate and complete copies of the resolution duly adopted by the Nashua, NH Board of Aldermen

(1) The Nashua, NH Board of Aldermen voted to accept funds and enter into a grant agreement with the New Hampshire Department of Justice regarding the Violence Against Women Act (VAWA) grant program on 11/24/2020;
(2) The Nashua, NH Board of Aldermen has authorized the **Mayor, James Donchess**, to execute any documents which may be necessary for this contract
(3) This authorization has not been revoked, annulled or amended in any manner whatsoever, and remains in full force and effect; and
(4) The following now occupies the Office of Mayor above:

James Donchess

(5) The mayor listed above was authorized to sign the VAWA grant contract on December 3 2020.

IN WITNESS WHEREOF, I have hereunto set my hand as the City Clerk this 3rd day of December, 2020

(Susan Lovering-City Clerk, Nashua, NH)

STATE OF NEW HAMPSHIRE
COUNTY OF HILLSBOROUGH

On this the 3rd day of December 2020, before me Sheri Macpherson the undersigned officer, personally appeared (name and position), who acknowledged their self to be the (position) for the (entity), being authorized to do so, executed the foregoing instrument for the purpose therein contained.

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

SHERI L. MACPHERSON
MY COMMISSION EXPIRES NOV. 6, 2024
NOTARY PUBLIC NEW HAMPSHIRE

Justice of the Peace/Notary Public
Commission Expiration Date: Nov 6, 2024

Client#: 1664199 CITYNASH3

ACORD. CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 7/02/2020

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

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

PRODUCER	CONTACT NAME: Maria Nixon	
USI Insurance Services LLC 12 Gill Street Suite 5500 Woburn, MA 01801 855 874-0123	PHONE (A/C, No, Ext): 855 874-0123	FAX (A/C, No): 781-376-5035
	E-MAIL ADDRESS: Maria.Nixon@usi.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A: American Alternative Insurance Corp	19720
INSURED City of Nashua Risk Management Department 229 Main Street Nashua, NH 03061	INSURER B: Safety National Casualty Corp	15105
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY			N1A2RL000000514	07/01/2020	07/01/2021	EACH OCCURRENCE	$1,000,000
	CLAIMS-MADE X OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$2,000,000
	POLICY PRO-JECT LOC						PRODUCTS - COMP/OP AGG	$
	OTHER:						RETENTION	$300,000
A	AUTOMOBILE LIABILITY			N1A2RL000000514	07/01/2020	07/01/2021	COMBINED SINGLE LIMIT (Ea accident)	$2,000,000
	X ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
							RETENTION	$300,000
A	X UMBRELLA LIAB X OCCUR			N1A2UM000000514	07/01/2020	07/01/2021	EACH OCCURRENCE	$5,000,000
	EXCESS LIAB CLAIMS-MADE						AGGREGATE	$5,000,000
	DED RETENTION $							$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N			SP4063555	07/01/2020	07/01/2021	X PER STATUTE OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? N	N/A					E.L. EACH ACCIDENT	$1,000,000
	(Mandatory in NH)						E.L. DISEASE - EA EMPLOYEE	$1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - POLICY LIMIT	$1,000,000

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

Re: Police Grant

CERTIFICATE HOLDER

NH Department of Justice
33 Capitol Street
Concord, NH 03301

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

Todd

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Jordan Kelly

KellyJ@NashuaPD.com

Experience

November 2019 – Present	Domestic Violence Specialist

- Investigate and review Domestic Violence incidents that occur within the city of Nashua, while providing assistance to victims of Domestic Violence

May 2014 – November 2019	Patrolman

- Respond to calls for service, proactively patrol, and investigate misdemeanor crimes that occur within the city of Nashua

Specialty Assignments

March 2016 - Present	Dive Team Member
June 2018 – Present	Crisis Intervention Unit Negotiator
November 2018 - Present	Red Mirror Program Instructor
March 2020 – Present	Critical Incident Management Team Member

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 St. Concord, NH 03301	
1.3. Subrecipient Name Manchester Police Department		1.4. Subrecipient Address 405 Valley St. Manchester, NH 03013	
1.5 Subrecipient Phone # 603-792-5529	1.6. Account Number 5017-072-500574	1.7. Completion Date 3/31/2022	1.8. Grant Limitation $ 93,000
1.9. Grant Officer for State Agency Kathleen B. Carr		1.10. State Agency Telephone Number 603-271-1234	
"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 Allen D. Aldenberg, Chief of Police	
Subrecipient Signature 2 *If Applicable*		Name & Title of Subrecipient Signor 2 *If Applicable*	
1.13. Acknowledgment: State of New Hampshire, County of Hillsborough on 12/1/2020 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) Kristy M. Goodman			
1.13.2. Name & Title of Notary Public or Justice of the Peace Kristy M. Goodman, 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: Takhmina Rakhmatova Assistant Attorney General, On: / / 12/10/2020			
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

8.3. 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.

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

Subrecipient Initial(s): FD

Date: 7-1-2

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 intend 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. The Manchester 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 domestic and sexual violence, stalking and dating violence in compliance with the terms, conditions, specifications, and scope of work as outlined in the Subrecipient's application under Services, Training, Officers, Prosecutors for the Violence Against Women Act Formula Grant Program state solicitation.

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
   603-271-8091 or Travis.Teeboom@doj.nh.gov

Initial BP
Date 12/1-24

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 the P-37.

   3a.The Subrecipient shall be awarded an amount not to exceed $93,000 of the total Grant Limitation upon Governor and Executive Council approval to 12/31/2021, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

   i. With sufficient reason, the Subrecipient may apply for an extension of the grant period for up to three months. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.
   ii. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Executive Council approval, nor after 12/31/2021, or 3/31/2022 if extension is granted.

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Date 12-1-20

EXHIBIT C

-SPECIAL PROVISIONS-

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

Initial
Date 2-1-22

EXHIBIT C

Violence Against Women Act
SPECIAL CONDITIONS
Grant # 2020-WF-AX-0021

1. **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 assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance also is a material requirement of this award.

By accepting this award on behalf of the subrecipient, the authorized subrecipient official accepts all material requirements of the award, and specifically adopts, as if personally executed by the authorized recipient official, all assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance.

Failure to comply with any one or more of these award requirements, whether a condition set out in full below, a condition incorporated by reference below, or an assurance or certification related to conduct during the award period may result in the Office on Violence Against Women ("OVW") or the NH Dept. of Justice ("NHDOJ") taking appropriate action with respect to the subrecipient and the award. Among other things, OVW or NHDOJ may withhold award funds, disallow costs, or suspend or terminate the award. DOJ, including OVW and NHDOJ, 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 34 U.S.C. 10271-10273), 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.

2. **Applicability of Part 200 Uniform Requirements and DOJ Grants Financial Guide**

The subrecipient agrees to comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by the Department of Justice (DOJ) in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements"), and the current edition of the DOJ Grants Financial Guide as posted on the OVW website, including any updated

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Date 12/21/20

version that may be posted during the period of performance. The recipient also agrees that all financial records pertinent to this award, including the general accounting ledger and all supporting documents, are subject to agency review throughout the life of the award, during the close-out process, and for three years after submission of the final Federal Financial Report (SF-425) or as long as the records are retained, whichever is longer, pursuant to 2 C.F.R. 200.333, 200.336.

3. **Requirement to report potentially duplicative funding**

If the subrecipient currently has other active awards of federal funds, or if the subrecipient receives any other award of federal funds during the period of performance for this award, the subrecipient promptly must determine whether funds from any of those other federal awards have been, are being, or are to be used (in whole or in part) for one or more of the identical cost items for which funds are provided under this award. If so, the subrecipient must promptly notify the NHDOJ Grants Management Unit in writing of the potential duplication, and, if so requested by the NHDOJ , must seek a budget modification or change-of-project-scope to eliminate any inappropriate duplication of funding.

4. **Requirements related to System for Award Management and unique entity identifiers**

The subrecipient must comply with applicable requirements regarding the System for Award Management (SAM), currently accessible at https://www.sam.gov. This includes applicable requirements regarding registration with SAM, as well as maintaining current information in SAM.

The subrecipient also must comply with applicable restrictions on subawards ("subgrants") to first-tier subrecipients (first-tier "subgrantees"), including restrictions on subawards to entities that do not acquire and provide the unique entity identifier required for SAM registration.

The details of the recipient's obligations related to SAM and to unique entity identifiers are posted on the OVW website at https://www.justice.gov/ovw/award-conditions (Award Condition: Requirements related to System for Award Management (SAM) and unique entity identifiers), and are incorporated by reference here.

5. **Employment eligibility verification for hiring under the award**

The subrecipient must ensure that, as part of the hiring process for any position within the United States that is or will be funded (in whole or in part) with award funds, the recipient (or any subrecipient at any tier) properly verifies the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. § 1324a(a)(1) and (2). The details of the recipient's obligations under this condition are posted on the OVW website at

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Date 12-2-20

https://www.justice.gov/ovw/award-conditions (Award Condition: Employment eligibility verification for hiring under award), and are incorporated by reference here.

6. **Requirement to report actual or imminent breach of personally identifiable information (PII)**

The recipient (and any subrecipient at any tier) must have written procedures in place to respond in the event of an actual or imminent breach (as defined in OMB M-17-12) if it (or a subrecipient)-- 1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of personally identifiable information (PII) (as defined in 2 C.F.R. 200.79) within the scope of an OVW grant-funded program or activity, or 2) uses or operates a Federal information system (as defined in OMB Circular A-130). The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to an OVW Program Manager no later than 24 hours after an occurrence of an actual breach, or the detection of an imminent breach.

In the event of an actual, or imminent, breach of Personally Identifiable Information of a U.S Department of Justice funded program or activity by a subrecipient, the subrecipient must have a procedure in place that indicates that the Grants Management Unit will be notified of the breach by the end of the business day (4:00 p.m EST) that the breach was reported. An e-mail will be sent to Grants@doj.nh.gov, which e-mails every staff member in the Grants Management Unit, notifying the Unit of the breach. The GMU Administrator, or designee, will respond to the subrecipient's e-mail notifying receipt of the notification by the end of the business day that it was received. If the subrecipient does not receive a confirmation e-mail from the GMU the subrecipient shall call the NH Department of Justice main number, (603)271-3658, and request to speak to the GMU and report the breach.

Subrecipients must have written procedures that document the process of notifying the GMU in the event of a PII breach. Written procedures will be verified during onsite monitoring's conducted by the GMU.

7. **Unreasonable restrictions on competition under the award; association with federal government.**

No recipient (or subrecipient, at any tier) may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by DOJ. The details of the recipient's obligations under this condition are posted on the OVW website at https://www.justice.gov/ovw/award-conditions (Award Condition: Unreasonable restrictions on competition under the award; association with federal government), and are incorporated by reference here.

Initial
Date

EXHIBIT C

8. **Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OVW 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 subrecipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award Condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OVW authority to terminate award)), and are incorporated by reference here.

9. **Determinations of suitability to interact with participating minors**

This condition applies to this award if it is indicated in the application for the award (as approved by DOJ) (or in the application for any subaward at any tier), the DOJ funding announcement (solicitation), or an associated federal statute that a purpose of some or all of the activities to be carried out under the award (whether by the recipient or a subrecipient at any tier) is to benefit a set of individuals under 18 years of age.

The recipient, and any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status. The details of this requirement are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

10. **Compliance with applicable rules regarding approval, planning, and reporting of conferences, meetings, trainings, and other events**

The recipient, and any subrecipient ("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.

Initial_____
Date 12/12

EXHIBIT C

Information on the pertinent DOJ definition of conferences and the rules applicable to this award appears on the OVW website at https://www.justice.gov/ovw/conference-planning.

11. OVW Training Guiding Principles

The recipient understands and agrees that any training or training materials developed or delivered with funding provided under this award must adhere to the OVW Training Guiding Principles for Grantees and Subgrantees, available at https://www.justice.gov/ovw/resources-and-faqs-grantees#Discretionary.

12. Effect of failure to address audit issues

The subrecipient understands and agrees that the NHDOJ (and OJP or OVW, as appropriate) may withhold award funds, or may impose other related requirements, if (as determined by the NHDOJ) the subrecipient does not satisfactorily and promptly address outstanding issues from audits required by the Part 200 Uniform Requirements (or by the terms of this award), or other outstanding issues that arise in connection with audits, investigations, or reviews of DOJ awards.

13. Potential imposition of additional requirements

The subrecipient agrees to comply with any additional requirements that may be imposed by the NHDOJ (and OJP or OVW, as appropriate) during the period of performance for this award, if the subrecipient is designated as "high- risk" for purposes of the DOJ high-risk grantee list.

14. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 42

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 42, specifically including any applicable requirements in Subpart E of 28 C.F.R. Part 42 that relate to an equal employment opportunity program.

Initial _____
Date 12/20

EXHIBIT C

15. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 38

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 38, specifically including any applicable requirements regarding written notice to program beneficiaries and prospective program beneficiaries.

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 recipient and subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations.

16. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 54

The recipient, and any subrecipient ("subgrantee") 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."

17. Restrictions on "lobbying" and policy development

In general, as a matter of federal law, federal funds may not be used by the recipient, or any subrecipient ("subgrantee") at any tier, either directly or indirectly, in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government, in order to avoid violation of 18 U.S.C. § 1913. The recipient, or any subrecipient ("subgrantee") may, however, use federal funds to collaborate with and provide information to federal, state, local, tribal and territorial public officials and agencies to develop and implement policies and develop and promote state, local, or tribal legislation or model codes designed to reduce or eliminate domestic violence, dating violence, sexual assault, and stalking (as those terms are defined in 34 U.S.C. § 12291(a)) when such collaboration and provision of information is consistent with the activities otherwise authorized under this grant program.

Another federal law generally prohibits federal funds awarded by OVW from being used by the recipient, or any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them) with respect to the awarding of a federal grant or cooperative agreement, subgrant, contract, subcontract, or loan, or with respect to actions such as renewing, extending, or modifying any such award. See 31

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Date 12-21-22

U.S.C. § 1352. Certain exceptions to this law apply, including an exception that applies to Indian tribes and tribal organizations.

Should any question arise as to whether a particular use of federal funds by a recipient (or subrecipient) would or might fall within the scope of these prohibitions, the subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

18. **Compliance with general appropriations-law restrictions on the use of federal funds for this fiscal year**

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions, for each fiscal year, are set out at https://www.justice.gov/ovw/award-conditions (Award Condition: General appropriations-law restrictions on use of federal award funds), 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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

19. **Reporting Potential Fraud, Waste, and Abuse, and Similar Misconduct**

The recipient and any subrecipients ("subgrantees") must promptly refer to the DOJ Office of the Inspector General (OIG) any credible evidence that a principal, employee, agent, subrecipient, contractor, subcontractor, or other person has, in connection with funds under this award -- (1) submitted a claim that violates 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.

Potential fraud, waste, abuse, or misconduct involving or relating to funds under this award should be reported to the OIG by-- (1) online submission accessible via the OIG webpage at https://oig.justice.gov/hotline/contact-grants.htm (select "Submit Report Online"); (2) mail directed to: U.S. Department of Justice, Office of the Inspector General, Investigations Division, ATTN: Grantee Reporting, 950 Pennsylvania Ave., NW, Washington, DC 20530; (3) by facsimile directed to the DOJ OIG Fraud Detection Office (Attn: Grantee Reporting) at (202) 616-9881 (fax).

Additional information is available from the DOJ OIG website at http://www.usdoj.gov/oig.

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EXHIBIT C

20. Restrictions and certifications regarding non-disclosure agreements and related matters

No recipient or subrecipient ("subgrantee") under this award, or entity that receives a procurement contract or subcontract 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.

1. In accepting this award, the subrecipient--

a. 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

b. 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.

2. If the subrecipient does or is authorized under this award to make subawards ("subgrants"), procurement contracts, or both--

a. it represents that--

(1) it has determined that no other entity that the subrecipient'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

(2) it has made appropriate inquiry, or otherwise has an adequate factual basis, to support this representation; and

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b. 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.

21. Compliance with 41 U.S.C. 4712 (including prohibitions on reprisal; notice to employees)

The recipient (and any 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 NHDOJ or (OJP or OVW, as appropriate) for guidance.

22. Encouragement of policies to ban text messaging while driving

Pursuant to Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," 74 Fed. Reg. 51225 (October 1, 2009), DOJ encourages recipients and subrecipients ("subgrantees") to adopt and enforce policies banning employees from text messaging while driving any vehicle during the course of performing work funded by this award, and to establish workplace safety policies and conduct education, awareness, and other outreach to decrease crashes caused by distracted drivers.

23. Requirement to disclose whether recipient is designated high risk by a federal grant-making agency outside of DOJ.

If the recipient is designated high risk by a federal grant-making agency outside of DOJ, currently or at any time during the course of the period of performance under this award, the subrecipient must disclose that fact and certain related information to OVW by email to OVW.GFMD@usdoj.gov. For purposes of this disclosure, high risk includes any status under which a federal awarding agency

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provides additional oversight due to the recipient's past performance, or other programmatic or financial concerns with the recipient.

The recipient's disclosure must include the following: (1) the federal awarding agency that currently designates the recipient high risk; (2) the date the recipient was designated high risk; (3) the high-risk point of contact at that federal awarding agency (name, phone number, and email address); and (4) the reasons for the high-risk status, as set out by the federal awarding agency.

24. Availability of general terms and conditions on OVW website

The subrecipient agrees to follow the applicable set of general terms and conditions that are available at https://www.justice.gov/ovw/award-conditions. These do not supersede any specific conditions in this award document.

25. Compliance with statutory and regulatory requirements

The subrecipient agrees to comply with all relevant statutory and regulatory requirements, which may include, among other relevant authorities, the Violence Against Women Act of 1994, P.L. 103-322, the Violence Against Women Act of 2000, P.L. 106-386, the Violence Against Women and Department of Justice Reauthorization Act of 2005, P.L. 109-162, the Violence Against Women Reauthorization Act of 2013, P.L. 113-4, the Omnibus Crime Control and Safe Streets Act of 1968, 34 U.S.C. §§ 10101 et seq., and OVW's implementing regulations at 28 C.F.R. Part 90.

26. Compliance with solicitation requirements

The subrecipient agrees that it must be in compliance with requirements outlined in the solicitation under which the approved application was submitted, the applicable Solicitation Companion Guide, and any program-specific frequently asked questions (FAQs) on the OVW website (https://www.justice.gov/ovw/resources-and-faqs-grantees). The program solicitation, Companion Guide, and any program specific FAQs are hereby incorporated by reference into this award.

27. VAWA 2013 nondiscrimination condition

The subrecipient acknowledges that 34 U.S.C. § 12291(b)(13) prohibits subrecipients of OVW awards from excluding, denying benefits to, or discriminating against any person on the basis of actual or perceived race, color, religion, national origin, sex, gender identity, sexual orientation, or disability in any program or activity funded in whole or in part by OVW. Subrecipients may provide sex-segregated or sex-specific programming if doing so is necessary to the essential operations of the

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program, so long as the subrecipient provides comparable services to those who cannot be provided with the sex-segregated or sex-specific programming. The subrecipient agrees that it will comply with this provision. The subrecipient also agrees to ensure that any subrecipients ("subgrantees") at any tier will comply with this provision.

28. Misuse of award funds

The subrecipient understands and agrees that misuse of award funds may result in a range of penalties, including suspension of current and future funds, suspension or debarment from federal grants, recoupment of monies provided under an award, and civil and/or criminal penalties.

29. Limitation on use of funds to approved activities

The subrecipient agrees that grant funds will be used only for the purposes described in the subrecipient's application, unless the NHDOJ Grants Management Unit determines that any of these activities are out of scope or unallowable. The subrecipient must not undertake any work or activities that are not described in the subrecipient's application, award documents, or approved budget, and must not use staff, equipment, or other goods or services paid for with grant funds for such work or activities, without prior written approval by the NHDOJ.

30. Non-supplantation

The subrecipient agrees that grant funds will be used to supplement, not supplant, non-federal funds that would otherwise be available for the activities under this grant.

31. Confidentiality and information sharing

The subrecipient agrees to comply with the provisions of 34 U.S.C. § 12291(b)(2), nondisclosure of confidential or private information, which includes creating and maintaining documentation of compliance, such as policies and procedures for release of victim information. The subrecipient also agrees to comply with the regulations implementing this provision at 28 CFR 90.4(b) and "Frequently Asked Questions (FAQs) on the VAWA Confidentiality Provision (34 U.S.C. § 12291(b)(2))" on the OVW website at https://www.justice.gov/ovw/resources-and-faqs-grantees. The subrecipient also agrees to ensure that all subrecipients ("subgrantees") at any tier meet these requirements.

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EXHIBIT C

32. Activities that compromise victim safety and recovery or undermine offender accountability

The subrecipient agrees that grant funds will not support activities that compromise victim safety and recovery or undermine offender accountability, such as: procedures or policies that exclude victims from receiving safe shelter, advocacy services, counseling, and other assistance based on their actual or perceived sex, age, immigration status, race, religion, sexual orientation, gender identity, mental health condition, physical health condition, criminal record, work in the sex industry, or the age and/or sex of their children; procedures or policies that compromise the confidentiality of information and privacy of persons receiving OVW-funded services; procedures or policies that impose requirements on victims in order to receive services (e.g., seek an order of protection, receive counseling, participate in couples' counseling or mediation, report to law enforcement, seek civil or criminal remedies, etc.); procedures or policies that fail to ensure service providers conduct safety planning with victims; project design and budgets that fail to account for the access needs of participants with disabilities and participants who have limited English proficiency or are Deaf or hard of hearing; or any other activities outlined in the solicitation or companion guide under which the application was submitted.

33. Policy for response to workplace-related incidents of sexual misconduct, domestic violence, and dating violence

The recipient, and any subrecipient at any tier, must have a policy, or issue a policy within 270 days of the award date, to address workplace-related incidents of sexual misconduct, domestic violence, and dating violence involving an employee, volunteer, consultant, or contractor. The details of this requirement are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award Condition: Policy for response to workplace-related sexual misconduct, domestic violence, and dating violence), and are incorporated by reference here.

34. Termination or suspension for cause

The Director of OVW or the NHDOJ, upon a finding that there has been substantial failure by the subrecipient to comply with applicable laws, regulations, and/or the terms and conditions of the award or relevant solicitation, will terminate or suspend until satisfied that there is no longer such failure, all or part of the award, in accordance with the provisions of 28 C.F.R. Part 18, as applicable mutatis mutandis.

35. Performance progress reports and final report submission

The subrecipient agrees to provide OVW with specific information regarding subawards ("subgrants") made under this award. The subrecipient agrees to submit an annual report that includes: a) an

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assessment of whether stated goals and objectives were achieved; b) information on the effectiveness of activities carried out with grant funds, including the number of persons served and the number of persons seeking services who could not be served; c) information on each subaward made; and d) such other information as OVW may prescribe. Subrecipients are required to submit this report after the end of each calendar year but no later than March 15th each year. Recipients and subrecipients must use the designated forms and/or systems made available by OVW for performance reporting, which identify the information that recipients and subrecipients must collect and report as a condition of receiving funding under this award.

36. Subrecipient program income

Program income, as defined by 2 C.F.R. 200.80, means gross income earned by a non-federal entity that is directly generated by a supported activity or earned as a result of the federal award during the period of performance. Without prior approval, program income must be deducted from total allowable costs to determine the net allowable costs. In order to add program income to a subaward, subrecipients must seek approval from the NHDOJ prior to generating any program income. Any program income added to a subaward must be used to support activities that were approved in the budget and follow the conditions of the subaward agreement. Any program income approved by the NHDOJ Grants Management Unit must be reported by the subrecipient to the NHDOJ Grants Management Unit so that it is reported on the quarterly Federal Financial Report (SF-425) in accordance with the addition alternative. If the program income amount changes (increases or decreases) during the project period, the subrecipient must provide approval by the end of the project period. Failure to comply with these requirements may result in audit findings for both the recipient and the subrecipient.

37. Subrecipient product monitoring

The subrecipient agrees to be monitored to ensure that materials and products (written, visual, or sound) developed with OVW formula grant program funding fall within the scope of the grant program and do not compromise victim safety.

38. Publications disclaimer for STOP Formula subrecipients

The subrecipient agrees that all materials and publications (written, web-based, audio-visual, or any other format) resulting from subaward activities shall contain the following statement: "This project was supported by Subgrant No._____awarded by the state administering office for the Office on Violence Against Women, U.S. Department of Justice's STOP Formula Grant Program. The opinions, findings, conclusions, and recommendations expressed in this publication/program/exhibition are

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those of the author(s) and do not necessarily reflect the views of the state or the U.S. Department of Justice."

39. **Copyrighted works**

Pursuant to 2 C.F.R. 200.315(b), the recipient may copyright any work that is subject to copyright and was developed, or for which ownership was acquired, under this award. OVW reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use the work, in whole or in part (including in the creation of derivative works), for federal purposes, and to authorize others to do so.

OVW also reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use, in whole or in part (including in the creation of derivative works), any work developed by a subrecipient ("subgrantee") of this award, for federal purposes, and to authorize others to do so.

In addition, the recipient (or subrecipient, contractor, or subcontractor of this award at any tier) must obtain advance written approval from the OVW program manager assigned to this award, and must comply with all conditions specified by the program manager in connection with that approval, before: 1) using award funds to purchase ownership of, or a license to use, a copyrighted work; or 2) incorporating any copyrighted work, or portion thereof, into a new work developed under this award.

It is the responsibility of the recipient (and of each subrecipient, contractor, or subcontractor as applicable) to ensure that this condition is included in any subaward, contract, or subcontract under this award.

40. **Consultant compensation rates**

The subrecipient acknowledges that consultants paid with award funds generally may not be paid at a rate in excess of $81.25 per hour, not to exceed $650 per day. To exceed this specified maximum rate, recipients must submit to OVW a detailed justification and have such justification approved by OVW, prior to obligation or expenditure of such funds.

Issuance of this award or approval of the award budget alone does not indicate approval of any consultant rate in excess of $81.25 per hour, not to exceed $650 per day. Although prior approval is not required for consultant rates below this specified maximum rate, subrecipients are required to maintain documentation to support all daily or hourly consultant rates.

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EXHIBIT C

41. Required SAM and FAPIIS reporting

The subrecipient must comply with any and all applicable requirements regarding reporting of information on civil, criminal, and administrative proceedings connected with (or connected to the performance of) either this OVW award or any other grant, cooperative agreement, or procurement contract from the federal government. Under certain circumstances, recipients of OVW awards are required to report information about such proceedings, through the federal System for Award Management (known as "SAM"), to the designated federal integrity and performance system (currently, "FAPIIS").

The details of recipient obligations regarding the required reporting (and updating) of information on certain civil, criminal, and administrative proceedings to FAPIIS within SAM are posted on the OVW web site at: https://www.justice.gov/ovw/award-conditions (Award Condition: Recipient Integrity and Performance Matters, including Recipient Reporting to FAPIIS), and are incorporated by reference here.

42. Ongoing compliance with statutory certifications

The subrecipient agrees that compliance with the statutory certification requirements is an ongoing responsibility during the award period and that, at a minimum, a hold may be placed on the subrecipient's funds for noncompliance with any of the requirements of 34 U.S.C. § 10449 (regarding rape exam payments), 34 U.S.C. § 10449(e) (regarding judicial notification), 34 U.S.C. § 10450 (regarding certain fees and costs), and 34 U.S.C. § 10451 (regarding polygraphing of sexual assault victims). Non-compliance with any of the foregoing may also result in termination or suspension of the grant or other remedial measures, in accordance with applicable laws and regulations.

43. Requirements for subrecipients providing legal assistance

The subrecipient agrees that the legal assistance eligibility requirements, as set forth below, are a continuing obligation on the part of the subrecipient. The legal assistance eligibility requirements are: (1) any person providing legal assistance through a program funded under this grant program (A) has demonstrated expertise in providing legal assistance to victims of domestic violence, dating violence, sexual assault, or stalking in the targeted population; or (B) (i) is partnered with an entity or person that has demonstrated expertise described in subparagraph (A); and (ii) has completed or will complete training in connection with domestic violence, dating violence, stalking, or sexual assault and related legal issues, including training on evidence-based risk factors for domestic and dating violence homicide;

(2) any training program conducted in satisfaction of the requirement of paragraph (1) has been or will be developed with input from and in collaboration with a state, local, territorial, or tribal domestic

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violence, dating violence, sexual assault, or stalking victim service provider or coalition, as well as appropriate state, local, territorial, and tribal law enforcement officials; (3) any person or organization providing legal assistance through this grant program has informed and will continue to inform state, local, territorial, or tribal domestic violence, dating violence, stalking, or sexual assault programs and coalitions, as well as appropriate state and local law enforcement officials of their work; and (4) the recipient's organizational policies do not require mediation or counseling involving offenders and victims physically together, in cases where sexual assault, dating violence, domestic violence, or child sexual abuse is an issue. The recipient also agrees to ensure that any subrecipient ("subgrantee") at any tier will comply with this condition.

I have read and understand all 43 special provisions contained in this document:

Name and Title of Authorized Representative

Signature _____ Date 12-1-2

Allen D. Aldenberg, Manchester Police Dept, 405 Valley St, Manchester, NH 03103
Name and Address of Agency

Initial _____
Date 12-1-2

EXHIBIT D

EEOP Reporting

I, Allen D. Aldenberg [*responsible official*], certify that

Manchester Police Department [*recipient*] has completed the EEO reporting tool certification

form at: **https://ojp.gov/about/ocr/faq_eeop.htm** on 12/1/2020 [Date]

And that Allen D. Aldenberg [*responsible official*] has completed the EEOP training at https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm on: 12/1/2020 [*date*]

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

Signature: [signature] Date: 12-1-20

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Date 12-1-20

EXHIBIT E

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 Manchester Police Department (Applicant) certifies that any funds awarded through **grant number** 2021VAW15 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 Mancehster Police Department (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: Allen D. Aldenberg, Chief of Police

Signature: _____ Date: 12-1-2

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Date 12-1-2

EXHIBIT F

NEW HAMPSHIRE DEPARTMENT OF JUSTICE

CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS

Applicants should refer to the regulations cited below to determine the certification to which they are required to attest. Applicants should also review the instructions for certification included in the regulations before completing this form. The certifications shall be treated as a material representation of fact upon which reliance will be placed when the U.S. Department of Justice ("Department") determines to award the covered transaction, grant, or cooperative agreement.

1. LOBBYING

As required by 31 U.S.C. § 1352, as implemented by 28 C.F.R. Part 69, the Applicant certifies and assures (to the extent applicable) the following:
(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Applicant, 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, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Applicant's request for Federal funds is in excess of $100,000, and 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 Applicant shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities" in accordance with its (and any DOJ awarding agency's) instructions; and

(c) The Applicant shall require that the language of this certification be included in the award documents for all subgrants and procurement contracts (and their subcontracts) funded with Federal award funds and shall ensure that any certifications or lobbying disclosures required of recipients of such subgrants and procurement contracts (or their subcontractors) are made and filed in accordance with 31 U.S.C. § 1352.

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

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EXHIBIT F

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Applicant certifies, with respect to

prospective participants in a primary tier "covered transaction," as defined at 2 C.F.R. § 2867.20(a), that neither it nor any of its principals—

(a) is presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) has within a three-year period preceding this application been convicted of a felony criminal violation under any Federal law, or been convicted or had a civil judgment rendered against it for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, tribal, or local) transaction or private agreement or transaction;

violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion or receiving stolen property, making false claims, or obstruction of justice, or commission of any offense indicating a lack of business integrity or business honesty that seriously and directly affects its (or its principals') present responsibility;

(c) is presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, tribal, or local) with commission of any of the offenses enumerated in paragraph (b) of this certification; and/or

(d) has within a three-year period preceding this application had one or more public transactions (Federal, State, tribal, or local) terminated for cause or default.

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Applicant or any of its principals was convicted, within a three-year period preceding this application, of a felony criminal violation under any Federal law, the Applicant also must disclose such felony criminal conviction in writing to the Department (for OJP Applicants, to OJP at Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov), unless such disclosure has already been made.

3. FEDERAL TAXES

A. If the Applicant is a corporation, it certifies either that (1) the corporation has no unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability, or (2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP Applicants, to OJP at

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EXHIBIT F

Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov).

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application.

4. DRUG-FREE WORKPLACE (GRANTEES OTHER THAN INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, as implemented at 28 C.F.R. Part 83, Subpart F, for grantees, as defined at 28 C.F.R. §§ 83.620 and 83.650:
A. The Applicant certifies and assures that it will, or will continue to, provide a drug-free workplace by—

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in its workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an on-going drug-free awareness program to inform employees about—

(1) The dangers of drug abuse in the workplace;

(2) The Applicant's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the award be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the award, the employee will—

(1) Abide by the terms of the statement; and

(2) Notify the employer in writing of the employee's conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

(e) Notifying the Department, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title of any such convicted employee to the Department, as follows:

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EXHIBIT F

For COPS award recipients - COPS Office, 145 N Street, NE, Washington, DC, 20530;
For OJP and OVW award recipients - U.S. Department of Justice, Office of Justice Programs, ATTN: Control Desk, 810 7th Street, N.W., Washington, D.C. 20531.
Notice shall include the identification number(s) of each affected award;
(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency; and

(g)Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

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

Allen D. Aldenberg, Chief of Police
Name and Title of Head of Agency

Signature

12-1-10
Date

Manchester Police Department, 405 Valley St., Manchester, NH 03103
Name and Address of Agency

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Date 12/1/10

EXHIBIT G

U.S. Department of Justice
Office on Violence Against Women

Acknowledgement of Notice of Statutory Requirement to Comply with the Confidentiality and Privacy Provisions of the Violence Against Women Act, as Amended

Under section 40002(b)(2) of the Violence Against Women Act, as amended (42 U.S.C. 13925(b)(2)), grantees and subgrantees with funding from the Office on Violence Against Women (OVW) are required to meet the following terms with regard to nondisclosure of confidential or private information and to document their compliance. By signature on this form, applicants for grants from OVW are acknowledging that that they have notice that, if awarded funds, they will be required to comply with this provision, and will mandate that subgrantees, if any, comply with this provision, and will create and maintain documentation of compliance, such as policies and procedures for release of victim information, and will mandate that subgrantees, if any, will do so as well.

(A) **In general**
In order to ensure the safety of adult, youth, and child victims of domestic violence, dating violence, sexual assault, or stalking, and their families, grantees and subgrantees under this subchapter shall protect the confidentiality and privacy of persons receiving services.

(B) **Nondisclosure**
Subject to subparagraphs (C) and (D), grantees and subgrantees shall not—
(i) disclose, reveal, or release any personally identifying information or individual information collected in connection with services requested, utilized, or denied through grantees' and subgrantees' programs, regardless of whether the information has been encoded, encrypted, hashed, or otherwise protected; or
(ii) disclose, reveal, or release individual client information without the informed, written, reasonably time-limited consent of the person (or in the case of an unemancipated minor, the minor and the parent or guardian or in the case of legal incapacity, a court-appointed guardian) about whom information is sought, whether for this program or any other Federal, State, tribal, or territorial grant program, except that consent for release may not be given by the abuser of the minor, incapacitated person, or the abuser of the other parent of the minor.

Initial _____
Date 12-1-12

EXHIBIT G

If a minor or a person with a legally appointed guardian is permitted by law to receive services without the parent's or guardian's consent, the minor or person with a guardian may release information without additional consent.

(C) **Release**
If release of information described in subparagraph (B) is compelled by statutory or court mandate—
(i) grantees and subgrantees shall make reasonable attempts to provide notice to victims affected by the disclosure of information; and
(ii) grantees and subgrantees shall take steps necessary to protect the privacy and safety of the persons affected by the release of the information.

(D) **Information sharing**
(i) Grantees and subgrantees may share—
(I) nonpersonally identifying data in the aggregate regarding services to their clients and nonpersonally identifying demographic information in order to comply with Federal, State, tribal, or territorial reporting, evaluation, or data collection requirements;
(II) court-generated information and law enforcement-generated information contained in secure, governmental registries for protection order enforcement purposes; and
(III) law enforcement-generated and prosecution-generated information necessary for law enforcement and prosecution purposes.
(ii) In no circumstances may—
(I) an adult, youth, or child victim of domestic violence, dating violence, sexual assault, or stalking be required to provide a consent to release his or her personally identifying information as a condition of eligibility for the services provided by the grantee or subgrantee;
(II) any personally identifying information be shared in order to comply with Federal, tribal, or State reporting, evaluation, or data collection requirements, whether for this program or any other Federal, tribal, or State grant program.

(E) **Statutorily mandated reports of abuse or neglect**
Nothing in this section prohibits a grantee or subgrantee from reporting suspected abuse or neglect, as those terms are defined and specifically mandated by the State or tribe involved.

(F) **Oversight**
Nothing in this paragraph shall prevent the Attorney General from disclosing grant activities authorized in this Act to the chairman and ranking members of the Committee on the Judiciary of the House of Representatives and the Committee on the Judiciary of the Senate exercising Congressional oversight authority. All disclosures shall protect confidentiality and omit personally identifying information, including location information about individuals.

(G) **Confidentiality assessment and assurances**
Grantees and subgrantees must document their compliance with the confidentiality and privacy provisions required under this section.

Initial
Date 12-12

EXHIBIT G

As the duly authorized representative of the applicant, I hereby acknowledge that the applicant has received notice of that if awarded funding they will comply with the above statutory requirements. This acknowledgement shall be treated as a material representation of fact upon which the Department of Justice will rely if it determines to award the covered transaction, grant, or cooperative agreement.

Allen D. Aldenberg — Chief of Police

Typed Name of Authorized Representative — Title

Telephone Number 603-792-5400

Signature of Authorized Representative

12-1-06

Date Signed

Manchester Police Department, 405 Valley St., Manchester, NH 03103

Agency Name

Public Reporting Burden Paperwork Reduction Act Notice. Under the Paperwork Reduction Act, a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. We try to create forms that are accurate, can be easily understood, and which impose the least possible burden on you to provide us with information. The estimated average time to complete and file this form is 60 minutes per form. If you have comments regarding the accuracy of this estimate, or suggestions for making this form simpler, you can write to the Office on Violence Against Women, U.S. Department of Justice, 145 N Street, NE, 10th Floor, Washington, DC 20530.

CERTIFICATE OF AUTHORITY

I, Matthew Normand, City Clerk of the City of Manchester, NH do hereby certify that:

(1) On November 17, 2020 the Board of Mayor and Aldermen for the City of Manchester, NH voted to accept funds and enter into a grant agreement with the New Hampshire Department of Justice;
(2) The Board of Mayor and Aldermen for the City of Manchester, NH further authorizes the Chief of Police to execute any documents which may be necessary for this contract;
(3) This authorization has not been revoked, annulled or amended in any manner whatsoever, and remains in full force and effect as of the date hereof; and
(4) The following now occupies the office indicated above:

Allen D. Aldenberg, Chief of Police

IN WITNESS WHEREOF, I have hereunto set my hand as the City Clerk this 2nd day of December 2020.

Matthew Normand, City Clerk

STATE OF NEW HAMPSHIRE
COUNTY OF HILLSBOROUGH

On this the 2nd day of December 2020, before me Lisa McCarthy, the undersigned officer, personally appeared Matthew Normand, who acknowledged their self to be the City Clerk for the City of Manchester, NH, being authorized to do so, executed the foregoing instrument for the purpose therein contained.

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

Justice of the Peace/Notary Public

LISA M. MCCARTHY
NOTARY PUBLIC
State of New Hampshire
My Commission Expires
June 24, 2025

Commission Expiration Date:

Kevin J. O'Neil
Risk Manager

CITY OF MANCHESTER

Office of Risk Management

CERTIFICATE OF COVERAGE

STATE OF NEW HAMPSHIRE
Department of Justice
Attn: Travis Teeboom
Concord, New Hampshire 03301

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 within the financial limits of RSA 507-B as follows:

	Limits of Liability (in thousands 000)	
GENERAL LIABILITY	Bodily Injury and Property Damage	
	Each Person	325
	Each Occurrence	1000
	Aggregate	2000
AUTOMOBILE LIABILITY	Bodily Injury and Property Damage	
	Each Person	325
	Each Occurrence	1000
	Aggregate	2000
WORKER'S COMPENSATION	Statutory Limits	

The City of Manchester, New Hampshire maintains a Self-Insured, Self-Funded Program and retains outside claim service administration. All coverages are continuous until otherwise notified. Effective on the date Certificate issued and expiring upon completion of contract. Notwithstanding any requirements, term or condition of any contract or other document with respect to which this certificate may be issued or may pertain, the coverage afforded by the limits described herein is subject to all the terms, exclusions and conditions of RSA 507-B.

DESCRIPTION OF OPERATIONS/LOCATION/CONTRACT PERIOD

STOP Violence Against Women Act Grant from January 1, 2021 through March 31, 2022.

Issued the 1st day of December, 2020.

K. O'Neil

Kevin O'Neil, Risk Manager

One City Hall Plaza • Manchester, New Hampshire 03101 • (603) 624-6503 • FAX: (603) 624-6528
TTY: 1-800-735-2964
E-Mail: koneil@manchesternh.gov • Website: www.manchesternh.gov

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		1.2. State Agency Address	
New Hampshire Department of Justice		33 Capitol St. Concord, NH 03301	
1.3. Subrecipient Name		1.4. Subrecipient Address	
Office of the City Solicitor, Manchester, NH		One City Hall plaza, Manchester, NH 03101	
1.5 Subrecipient Phone #	1.6. Account Number	1.7. Completion Date	1.8. Grant Limitation
603-624-6523	5017-072-500574	3/31/2022	$ 30,000
1.9. Grant Officer for State Agency		1.10. State Agency Telephone Number	
Kathleen B. Carr		603-271-1234	

"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
Emily Gray Rice	Emily Gray Rice City Solicitor
Subrecipient Signature 2 *If Applicable*	Name & Title of Subrecipient Signor 2 *If Applicable*

1.13. Acknowledgment: State of New Hampshire, County of Hillsborough
on 12/11/2020 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) Helen M. Sowa

Helen M. Sowa
STATE OF
MY
COMMISSION
EXPIRES
December 18,
2024
NEW HAMPSHIRE
NOTARY PUBLIC

1.13.2. Name & Title of Notary Public or Justice of the Peace

Helen M. Sowa / Notary

1.14. State Agency Signature(s)	1.15. Name & Title of State Agency Signor(s)
Kathleen Carr	Kathleen Carr, Director of Administration

1.16. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)

By: Takhmina Rakhmatova Assistant Attorney General, On: / / 12/23/2020

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").

Subrecipient Initial(s): _____

Date: 12/11/20

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

8.3. 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.

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

Subrecipient Initial(s): _____

Date: 12/11/20

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 intend 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): _____

Date: 12/11/20

EXHIBIT A

-SCOPE OF SERVICES-

1. The Office of the City Solicitor, Manchester, NH as Subrecipient shall receive a grant from the New Hampshire Department of Justice (DOJ) for expenses incurred for services provided to victims of domestic and sexual violence, stalking and dating violence in compliance with the terms, conditions, specifications, and scope of work as outlined in the Subrecipient's application under Services, Training, Officers, Prosecutors for the Violence Against Women Act Formula Grant Program state solicitation.

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
   603-271-8091 or Travis.Teeboom@doj.nh.gov

Initial _____
Date 12/11/20

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 the P-37.

   3a.The Subrecipient shall be awarded an amount not to exceed $30,000 of the total Grant Limitation upon Governor and Executive Council approval to 12/31/2021, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

   i. With sufficient reason, the Subrecipient may apply for an extension of the grant period for up to three months. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.
   ii. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Executive Council approval, nor after 12/31/2021, or 3/31/2022 if extension is granted.

Initial _____
Date 12/11/20

EXHIBIT C

-SPECIAL PROVISIONS-

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

Initial _____
Date 12/11/20

EXHIBIT C

Violence Against Women Act
SPECIAL CONDITIONS
Grant # 2020-WF-AX-0021

1. 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 assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance also is a material requirement of this award.

By accepting this award on behalf of the subrecipient, the authorized subrecipient official accepts all material requirements of the award, and specifically adopts, as if personally executed by the authorized recipient official, all assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance.

Failure to comply with any one or more of these award requirements, whether a condition set out in full below, a condition incorporated by reference below, or an assurance or certification related to conduct during the award period may result in the Office on Violence Against Women ("OVW") or the NH Dept. of Justice ("NHDOJ") taking appropriate action with respect to the subrecipient and the award. Among other things, OVW or NHDOJ may withhold award funds, disallow costs, or suspend or terminate the award. DOJ, including OVW and NHDOJ, 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 34 U.S.C. 10271-10273), 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.

2. Applicability of Part 200 Uniform Requirements and DOJ Grants Financial Guide

The subrecipient agrees to comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by the Department of Justice (DOJ) in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements"), and the current edition of the DOJ Grants Financial Guide as posted on the OVW website, including any updated

Initial _____
Date 12/14/20

version that may be posted during the period of performance. The recipient also agrees that all financial records pertinent to this award, including the general accounting ledger and all supporting documents, are subject to agency review throughout the life of the award, during the close-out process, and for three years after submission of the final Federal Financial Report (SF-425) or as long as the records are retained, whichever is longer, pursuant to 2 C.F.R. 200.333, 200.336.

3. **Requirement to report potentially duplicative funding**

If the subrecipient currently has other active awards of federal funds, or if the subrecipient receives any other award of federal funds during the period of performance for this award, the subrecipient promptly must determine whether funds from any of those other federal awards have been, are being, or are to be used (in whole or in part) for one or more of the identical cost items for which funds are provided under this award. If so, the subrecipient must promptly notify the NHDOJ Grants Management Unit in writing of the potential duplication, and, if so requested by the NHDOJ , must seek a budget modification or change-of-project-scope to eliminate any inappropriate duplication of funding.

4. **Requirements related to System for Award Management and unique entity identifiers**

The subrecipient must comply with applicable requirements regarding the System for Award Management (SAM), currently accessible at https://www.sam.gov. This includes applicable requirements regarding registration with SAM, as well as maintaining current information in SAM.

The subrecipient also must comply with applicable restrictions on subawards ("subgrants") to first-tier subrecipients (first-tier "subgrantees"), including restrictions on subawards to entities that do not acquire and provide the unique entity identifier required for SAM registration.

The details of the recipient's obligations related to SAM and to unique entity identifiers are posted on the OVW website at https://www.justice.gov/ovw/award-conditions (Award Condition: Requirements related to System for Award Management (SAM) and unique entity identifiers), and are incorporated by reference here.

5. **Employment eligibility verification for hiring under the award**

The subrecipient must ensure that, as part of the hiring process for any position within the United States that is or will be funded (in whole or in part) with award funds, the recipient (or any subrecipient at any tier) properly verifies the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. § 1324a(a)(1) and (2). The details of the recipient's obligations under this condition are posted on the OVW website at

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https://www.justice.gov/ovw/award-conditions (Award Condition: Employment eligibility verification for hiring under award), and are incorporated by reference here.

6. **Requirement to report actual or imminent breach of personally identifiable information (PII)**

The recipient (and any subrecipient at any tier) must have written procedures in place to respond in the event of an actual or imminent breach (as defined in OMB M-17-12) if it (or a subrecipient)-- 1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of personally identifiable information (PII) (as defined in 2 C.F.R. 200.79) within the scope of an OVW grant-funded program or activity, or 2) uses or operates a Federal information system (as defined in OMB Circular A-130). The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to an OVW Program Manager no later than 24 hours after an occurrence of an actual breach, or the detection of an imminent breach.

In the event of an actual, or imminent, breach of Personally Identifiable Information of a U.S Department of Justice funded program or activity by a subrecipient, the subrecipient must have a procedure in place that indicates that the Grants Management Unit will be notified of the breach by the end of the business day (4:00 p.m EST) that the breach was reported. An e-mail will be sent to Grants@doj.nh.gov, which e-mails every staff member in the Grants Management Unit, notifying the Unit of the breach. The GMU Administrator, or designee, will respond to the subrecipient's e-mail notifying receipt of the notification by the end of the business day that it was received. If the subrecipient does not receive a confirmation e-mail from the GMU the subrecipient shall call the NH Department of Justice main number, (603)271-3658, and request to speak to the GMU and report the breach.

Subrecipients must have written procedures that document the process of notifying the GMU in the event of a PII breach. Written procedures will be verified during onsite monitoring's conducted by the GMU.

7. **Unreasonable restrictions on competition under the award; association with federal government.**

No recipient (or subrecipient, at any tier) may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by DOJ. The details of the recipient's obligations under this condition are posted on the OVW website at https://www.justice.gov/ovw/award-conditions (Award Condition: Unreasonable restrictions on competition under the award; association with federal government), and are incorporated by reference here.

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8. Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OVW 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 subrecipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award Condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OVW authority to terminate award)), and are incorporated by reference here.

9. Determinations of suitability to interact with participating minors

This condition applies to this award if it is indicated in the application for the award (as approved by DOJ) (or in the application for any subaward at any tier), the DOJ funding announcement (solicitation), or an associated federal statute that a purpose of some or all of the activities to be carried out under the award (whether by the recipient or a subrecipient at any tier) is to benefit a set of individuals under 18 years of age.

The recipient, and any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status. The details of this requirement are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

10. Compliance with applicable rules regarding approval, planning, and reporting of conferences, meetings, trainings, and other events

The recipient, and any subrecipient ("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.

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Information on the pertinent DOJ definition of conferences and the rules applicable to this award appears on the OVW website at https://www.justice.gov/ovw/conference-planning.

11. OVW Training Guiding Principles

The recipient understands and agrees that any training or training materials developed or delivered with funding provided under this award must adhere to the OVW Training Guiding Principles for Grantees and Subgrantees, available at https://www.justice.gov/ovw/resources-and-faqs-grantees#Discretionary.

12. Effect of failure to address audit issues

The subrecipient understands and agrees that the NHDOJ (and OJP or OVW, as appropriate) may withhold award funds, or may impose other related requirements, if (as determined by the NHDOJ) the subrecipient does not satisfactorily and promptly address outstanding issues from audits required by the Part 200 Uniform Requirements (or by the terms of this award), or other outstanding issues that arise in connection with audits, investigations, or reviews of DOJ awards.

13. Potential imposition of additional requirements

The subrecipient agrees to comply with any additional requirements that may be imposed by the NHDOJ (and OJP or OVW, as appropriate) during the period of performance for this award, if the subrecipient is designated as "high- risk" for purposes of the DOJ high-risk grantee list.

14. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 42

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 42, specifically including any applicable requirements in Subpart E of 28 C.F.R. Part 42 that relate to an equal employment opportunity program.

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15. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 38

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 38, specifically including any applicable requirements regarding written notice to program beneficiaries and prospective program beneficiaries.

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 recipient and subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations.

16. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 54

The recipient, and any subrecipient ("subgrantee") 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."

17. Restrictions on "lobbying" and policy development

In general, as a matter of federal law, federal funds may not be used by the recipient, or any subrecipient ("subgrantee") at any tier, either directly or indirectly, in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government, in order to avoid violation of 18 U.S.C. § 1913. The recipient, or any subrecipient ("subgrantee") may, however, use federal funds to collaborate with and provide information to federal, state, local, tribal and territorial public officials and agencies to develop and implement policies and develop and promote state, local, or tribal legislation or model codes designed to reduce or eliminate domestic violence, dating violence, sexual assault, and stalking (as those terms are defined in 34 U.S.C. § 12291(a)) when such collaboration and provision of information is consistent with the activities otherwise authorized under this grant program.

Another federal law generally prohibits federal funds awarded by OVW from being used by the recipient, or any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them) with respect to the awarding of a federal grant or cooperative agreement, subgrant, contract, subcontract, or loan, or with respect to actions such as renewing, extending, or modifying any such award. See 31

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U.S.C. § 1352. Certain exceptions to this law apply, including an exception that applies to Indian tribes and tribal organizations.

Should any question arise as to whether a particular use of federal funds by a recipient (or subrecipient) would or might fall within the scope of these prohibitions, the subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

18. **Compliance with general appropriations-law restrictions on the use of federal funds for this fiscal year**

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions, for each fiscal year, are set out at https://www.justice.gov/ovw/award-conditions (Award Condition: General appropriations-law restrictions on use of federal award funds), 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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

19. **Reporting Potential Fraud, Waste, and Abuse, and Similar Misconduct**

The recipient and any subrecipients ("subgrantees") must promptly refer to the DOJ Office of the Inspector General (OIG) any credible evidence that a principal, employee, agent, subrecipient, contractor, subcontractor, or other person has, in connection with funds under this award -- (1) submitted a claim that violates 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.

Potential fraud, waste, abuse, or misconduct involving or relating to funds under this award should be reported to the OIG by-- (1) online submission accessible via the OIG webpage at https://oig.justice.gov/hotline/contact-grants.htm (select "Submit Report Online"); (2) mail directed to: U.S. Department of Justice, Office of the Inspector General, Investigations Division, ATTN: Grantee Reporting, 950 Pennsylvania Ave., NW, Washington, DC 20530; (3) by facsimile directed to the DOJ OIG Fraud Detection Office (Attn: Grantee Reporting) at (202) 616-9881 (fax).

Additional information is available from the DOJ OIG website at http://www.usdoj.gov/oig.

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20. Restrictions and certifications regarding non-disclosure agreements and related matters

No recipient or subrecipient ("subgrantee") under this award, or entity that receives a procurement contract or subcontract 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.

1. In accepting this award, the subrecipient--

a. 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

b. 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.

2. If the subrecipient does or is authorized under this award to make subawards ("subgrants"), procurement contracts, or both--

a. it represents that--

(1) it has determined that no other entity that the subrecipient'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

(2) it has made appropriate inquiry, or otherwise has an adequate factual basis, to support this representation; and

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b. 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.

21. Compliance with 41 U.S.C. 4712 (including prohibitions on reprisal; notice to employees)

The recipient (and any 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 NHDOJ or (OJP or OVW, as appropriate) for guidance.

22. Encouragement of policies to ban text messaging while driving

Pursuant to Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," 74 Fed. Reg. 51225 (October 1, 2009), DOJ encourages recipients and subrecipients ("subgrantees") to adopt and enforce policies banning employees from text messaging while driving any vehicle during the course of performing work funded by this award, and to establish workplace safety policies and conduct education, awareness, and other outreach to decrease crashes caused by distracted drivers.

23. Requirement to disclose whether recipient is designated high risk by a federal grant-making agency outside of DOJ.

If the recipient is designated high risk by a federal grant-making agency outside of DOJ, currently or at any time during the course of the period of performance under this award, the subrecipient must disclose that fact and certain related information to OVW by email to OVW.GFMD@usdoj.gov. For purposes of this disclosure, high risk includes any status under which a federal awarding agency

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provides additional oversight due to the recipient's past performance, or other programmatic or financial concerns with the recipient.

The recipient's disclosure must include the following: (1) the federal awarding agency that currently designates the recipient high risk; (2) the date the recipient was designated high risk; (3) the high-risk point of contact at that federal awarding agency (name, phone number, and email address); and (4) the reasons for the high-risk status, as set out by the federal awarding agency.

24. Availability of general terms and conditions on OVW website

The subrecipient agrees to follow the applicable set of general terms and conditions that are available at https://www.justice.gov/ovw/award-conditions. These do not supersede any specific conditions in this award document.

25. Compliance with statutory and regulatory requirements

The subrecipient agrees to comply with all relevant statutory and regulatory requirements, which may include, among other relevant authorities, the Violence Against Women Act of 1994, P.L. 103-322, the Violence Against Women Act of 2000, P.L. 106-386, the Violence Against Women and Department of Justice Reauthorization Act of 2005, P.L. 109-162, the Violence Against Women Reauthorization Act of 2013, P.L. 113-4, the Omnibus Crime Control and Safe Streets Act of 1968, 34 U.S.C. §§ 10101 et seq., and OVW's implementing regulations at 28 C.F.R. Part 90.

26. Compliance with solicitation requirements

The subrecipient agrees that it must be in compliance with requirements outlined in the solicitation under which the approved application was submitted, the applicable Solicitation Companion Guide, and any program-specific frequently asked questions (FAQs) on the OVW website (https://www.justice.gov/ovw/resources-and-faqs-grantees). The program solicitation, Companion Guide, and any program specific FAQs are hereby incorporated by reference into this award.

27. VAWA 2013 nondiscrimination condition

The subrecipient acknowledges that 34 U.S.C. § 12291(b)(13) prohibits subrecipients of OVW awards from excluding, denying benefits to, or discriminating against any person on the basis of actual or perceived race, color, religion, national origin, sex, gender identity, sexual orientation, or disability in any program or activity funded in whole or in part by OVW. Subrecipients may provide sex-segregated or sex-specific programming if doing so is necessary to the essential operations of the

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program, so long as the subrecipient provides comparable services to those who cannot be provided with the sex-segregated or sex-specific programming. The subrecipient agrees that it will comply with this provision. The subrecipient also agrees to ensure that any subrecipients ("subgrantees") at any tier will comply with this provision.

28. Misuse of award funds

The subrecipient understands and agrees that misuse of award funds may result in a range of penalties, including suspension of current and future funds, suspension or debarment from federal grants, recoupment of monies provided under an award, and civil and/or criminal penalties.

29. Limitation on use of funds to approved activities

The subrecipient agrees that grant funds will be used only for the purposes described in the subrecipient's application, unless the NHDOJ Grants Management Unit determines that any of these activities are out of scope or unallowable. The subrecipient must not undertake any work or activities that are not described in the subrecipient's application, award documents, or approved budget, and must not use staff, equipment, or other goods or services paid for with grant funds for such work or activities, without prior written approval by the NHDOJ.

30. Non-supplantation

The subrecipient agrees that grant funds will be used to supplement, not supplant, non-federal funds that would otherwise be available for the activities under this grant.

31. Confidentiality and information sharing

The subrecipient agrees to comply with the provisions of 34 U.S.C. § 12291(b)(2), nondisclosure of confidential or private information, which includes creating and maintaining documentation of compliance, such as policies and procedures for release of victim information. The subrecipient also agrees to comply with the regulations implementing this provision at 28 CFR 90.4(b) and "Frequently Asked Questions (FAQs) on the VAWA Confidentiality Provision (34 U.S.C. § 12291(b)(2))" on the OVW website at https://www.justice.gov/ovw/resources-and-faqs-grantees. The subrecipient also agrees to ensure that all subrecipients ("subgrantees") at any tier meet these requirements.

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32. Activities that compromise victim safety and recovery or undermine offender accountability

The subrecipient agrees that grant funds will not support activities that compromise victim safety and recovery or undermine offender accountability, such as: procedures or policies that exclude victims from receiving safe shelter, advocacy services, counseling, and other assistance based on their actual or perceived sex, age, immigration status, race, religion, sexual orientation, gender identity, mental health condition, physical health condition, criminal record, work in the sex industry, or the age and/or sex of their children; procedures or policies that compromise the confidentiality of information and privacy of persons receiving OVW-funded services; procedures or policies that impose requirements on victims in order to receive services (e.g., seek an order of protection, receive counseling, participate in couples' counseling or mediation, report to law enforcement, seek civil or criminal remedies, etc.); procedures or policies that fail to ensure service providers conduct safety planning with victims; project design and budgets that fail to account for the access needs of participants with disabilities and participants who have limited English proficiency or are Deaf or hard of hearing; or any other activities outlined in the solicitation or companion guide under which the application was submitted.

33. Policy for response to workplace-related incidents of sexual misconduct, domestic violence, and dating violence

The recipient, and any subrecipient at any tier, must have a policy, or issue a policy within 270 days of the award date, to address workplace-related incidents of sexual misconduct, domestic violence, and dating violence involving an employee, volunteer, consultant, or contractor. The details of this requirement are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award Condition: Policy for response to workplace-related sexual misconduct, domestic violence, and dating violence), and are incorporated by reference here.

34. Termination or suspension for cause

The Director of OVW or the NHDOJ, upon a finding that there has been substantial failure by the subrecipient to comply with applicable laws, regulations, and/or the terms and conditions of the award or relevant solicitation, will terminate or suspend until satisfied that there is no longer such failure, all or part of the award, in accordance with the provisions of 28 C.F.R. Part 18, as applicable mutatis mutandis.

35. Performance progress reports and final report submission

The subrecipient agrees to provide OVW with specific information regarding subawards ("subgrants") made under this award. The subrecipient agrees to submit an annual report that includes: a) an

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assessment of whether stated goals and objectives were achieved; b) information on the effectiveness of activities carried out with grant funds, including the number of persons served and the number of persons seeking services who could not be served; c) information on each subaward made; and d) such other information as OVW may prescribe. Subrecipients are required to submit this report after the end of each calendar year but no later than March 15th each year. Recipients and subrecipients must use the designated forms and/or systems made available by OVW for performance reporting, which identify the information that recipients and subrecipients must collect and report as a condition of receiving funding under this award.

36. Subrecipient program income

Program income, as defined by 2 C.F.R. 200.80, means gross income earned by a non-federal entity that is directly generated by a supported activity or earned as a result of the federal award during the period of performance. Without prior approval, program income must be deducted from total allowable costs to determine the net allowable costs. In order to add program income to a subaward, subrecipients must seek approval from the NHDOJ prior to generating any program income. Any program income added to a subaward must be used to support activities that were approved in the budget and follow the conditions of the subaward agreement. Any program income approved by the NHDOJ Grants Management Unit must be reported by the subrecipient to the NHDOJ Grants Management Unit so that it is reported on the quarterly Federal Financial Report (SF-425) in accordance with the addition alternative. If the program income amount changes (increases or decreases) during the project period, the subrecipient must provide approval by the end of the project period. Failure to comply with these requirements may result in audit findings for both the recipient and the subrecipient.

37. Subrecipient product monitoring

The subrecipient agrees to be monitored to ensure that materials and products (written, visual, or sound) developed with OVW formula grant program funding fall within the scope of the grant program and do not compromise victim safety.

38. Publications disclaimer for STOP Formula subrecipients

The subrecipient agrees that all materials and publications (written, web-based, audio-visual, or any other format) resulting from subaward activities shall contain the following statement: "This project was supported by Subgrant No._____awarded by the state administering office for the Office on Violence Against Women, U.S. Department of Justice's STOP Formula Grant Program. The opinions, findings, conclusions, and recommendations expressed in this publication/program/exhibition are

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those of the author(s) and do not necessarily reflect the views of the state or the U.S. Department of Justice."

39. Copyrighted works

Pursuant to 2 C.F.R. 200.315(b), the recipient may copyright any work that is subject to copyright and was developed, or for which ownership was acquired, under this award. OVW reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use the work, in whole or in part (including in the creation of derivative works), for federal purposes, and to authorize others to do so.

OVW also reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use, in whole or in part (including in the creation of derivative works), any work developed by a subrecipient ("subgrantee") of this award, for federal purposes, and to authorize others to do so.

In addition, the recipient (or subrecipient, contractor, or subcontractor of this award at any tier) must obtain advance written approval from the OVW program manager assigned to this award, and must comply with all conditions specified by the program manager in connection with that approval, before: 1) using award funds to purchase ownership of, or a license to use, a copyrighted work; or 2) incorporating any copyrighted work, or portion thereof, into a new work developed under this award.

It is the responsibility of the recipient (and of each subrecipient, contractor, or subcontractor as applicable) to ensure that this condition is included in any subaward, contract, or subcontract under this award.

40. Consultant compensation rates

The subrecipient acknowledges that consultants paid with award funds generally may not be paid at a rate in excess of $81.25 per hour, not to exceed $650 per day. To exceed this specified maximum rate, recipients must submit to OVW a detailed justification and have such justification approved by OVW, prior to obligation or expenditure of such funds.

Issuance of this award or approval of the award budget alone does not indicate approval of any consultant rate in excess of $81.25 per hour, not to exceed $650 per day. Although prior approval is not required for consultant rates below this specified maximum rate, subrecipients are required to maintain documentation to support all daily or hourly consultant rates.

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41. Required SAM and FAPIIS reporting

The subrecipient must comply with any and all applicable requirements regarding reporting of information on civil, criminal, and administrative proceedings connected with (or connected to the performance of) either this OVW award or any other grant, cooperative agreement, or procurement contract from the federal government. Under certain circumstances, recipients of OVW awards are required to report information about such proceedings, through the federal System for Award Management (known as "SAM"), to the designated federal integrity and performance system (currently, "FAPIIS").

The details of recipient obligations regarding the required reporting (and updating) of information on certain civil, criminal, and administrative proceedings to FAPIIS within SAM are posted on the OVW web site at: https://www.justice.gov/ovw/award-conditions (Award Condition: Recipient Integrity and Performance Matters, including Recipient Reporting to FAPIIS), and are incorporated by reference here.

42. Ongoing compliance with statutory certifications

The subrecipient agrees that compliance with the statutory certification requirements is an ongoing responsibility during the award period and that, at a minimum, a hold may be placed on the subrecipient's funds for noncompliance with any of the requirements of 34 U.S.C. § 10449 (regarding rape exam payments), 34 U.S.C. § 10449(e) (regarding judicial notification), 34 U.S.C. § 10450 (regarding certain fees and costs), and 34 U.S.C. § 10451 (regarding polygraphing of sexual assault victims). Non-compliance with any of the foregoing may also result in termination or suspension of the grant or other remedial measures, in accordance with applicable laws and regulations.

43. Requirements for subrecipients providing legal assistance

The subrecipient agrees that the legal assistance eligibility requirements, as set forth below, are a continuing obligation on the part of the subrecipient. The legal assistance eligibility requirements are: (1) any person providing legal assistance through a program funded under this grant program (A) has demonstrated expertise in providing legal assistance to victims of domestic violence, dating violence, sexual assault, or stalking in the targeted population; or (B) (i) is partnered with an entity or person that has demonstrated expertise described in subparagraph (A); and (ii) has completed or will complete training in connection with domestic violence, dating violence, stalking, or sexual assault and related legal issues, including training on evidence-based risk factors for domestic and dating violence homicide;

(2) any training program conducted in satisfaction of the requirement of paragraph (1) has been or will be developed with input from and in collaboration with a state, local, territorial, or tribal domestic

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violence, dating violence, sexual assault, or stalking victim service provider or coalition, as well as appropriate state, local, territorial, and tribal law enforcement officials; (3) any person or organization providing legal assistance through this grant program has informed and will continue to inform state, local, territorial, or tribal domestic violence, dating violence, stalking, or sexual assault programs and coalitions, as well as appropriate state and local law enforcement officials of their work; and (4) the recipient's organizational policies do not require mediation or counseling involving offenders and victims physically together, in cases where sexual assault, dating violence, domestic violence, or child sexual abuse is an issue. The recipient also agrees to ensure that any subrecipient ("subgrantee") at any tier will comply with this condition.

I have read and understand all 43 special provisions contained in this document:

Name and Title of Authorized Representative

Signature _____ Date 12/11/20

City Solicitor's Office, One City Hall Pl.,
Name and Address of Agency
Manchester, NH 03101

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EXHIBIT D

EEOP Reporting

I, _____[*responsible official*], certify that

_____[*recipient*] has completed the EEO reporting tool certification

form at: **https://ojp.gov/about/ocr/faq_eeop.htm** on _____ [Date]

And that _____[*responsible official*] has completed the EEOP training at https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm on: _____[*date*]

I further certify that:

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

Signature:_____ Date:_____

We are exempt per 28 CFR § 42.302; please see copy of certification letter, attached

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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: Office of the City Solicitor, Manchester, NH	
Address: One City Hall Plaza, Manchester, NH 03101	
Is agency a; ☐ Direct or ☒ Sub recipient of OJP, OVW or COPS funding?	Law Enforcement Agency? ☐ Yes ☒ No
DUNS Number: 04500 9073	Vendor Number (only if direct recipient)
Name and Title of Contact Person: Emily Gray Rice	
Telephone Number: 603 792 6927	E-Mail Address: erice@manchesternh.gov

Section A—Declaration Claiming Complete Exemption from the EEOP Requirement

Please check all the following boxes that apply.

☒ Less than fifty employees. ☐ Indian Tribe ☐ Medical Institution.
☐ Nonprofit Organization ☐ Educational Institution ☐ Receiving a single award(s) less than $25,000.

I, Emily Gray Rice [*responsible official*], certify that the Office of the City Solicitor, Manchester, NH [*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 the Office of the City Solicitor, Manchester, NH [*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

Emily Gray Rice, City Solicitor — Emily Gray Rice — 12/11/20
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, _____ [*responsible official*], certify that _____ [*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:

_____ [*organization*],

_____ [*address*].

_____
Print or Type Name and Title — *Signature* — *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*

ER 12/11/20

EXHIBIT E

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 Office of the City Solicitor (Applicant) certifies that any funds awarded through **grant number** 2021VAW10 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 Office of the City Solicitor (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: Emily Gray Rice, City Solicitor

Signature: Emily Gray Rice Date: 12/11/20

Initial
Date 12/11/20

EXHIBIT F

NEW HAMPSHIRE DEPARTMENT OF JUSTICE

CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS

Applicants should refer to the regulations cited below to determine the certification to which they are required to attest. Applicants should also review the instructions for certification included in the regulations before completing this form. The certifications shall be treated as a material representation of fact upon which reliance will be placed when the U.S. Department of Justice ("Department") determines to award the covered transaction, grant, or cooperative agreement.

1. LOBBYING

As required by 31 U.S.C. § 1352, as implemented by 28 C.F.R. Part 69, the Applicant certifies and assures (to the extent applicable) the following:
(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Applicant, 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, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Applicant's request for Federal funds is in excess of $100,000, and 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 Applicant shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities" in accordance with its (and any DOJ awarding agency's) instructions; and

(c) The Applicant shall require that the language of this certification be included in the award documents for all subgrants and procurement contracts (and their subcontracts) funded with Federal award funds and shall ensure that any certifications or lobbying disclosures required of recipients of such subgrants and procurement contracts (or their subcontractors) are made and filed in accordance with 31 U.S.C. § 1352.

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

Initial _____
Date 12/11/20

EXHIBIT F

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Applicant certifies, with respect to

prospective participants in a primary tier "covered transaction," as defined at 2 C.F.R. § 2867.20(a), that neither it nor any of its principals—

(a) is presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) has within a three-year period preceding this application been convicted of a felony criminal violation under any Federal law, or been convicted or had a civil judgment rendered against it for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, tribal, or local) transaction or private agreement or transaction;

violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion or receiving stolen property, making false claims, or obstruction of justice, or commission of any offense indicating a lack of business integrity or business honesty that seriously and directly affects its (or its principals') present responsibility;

(c) is presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, tribal, or local) with commission of any of the offenses enumerated in paragraph (b) of this certification; and/or

(d) has within a three-year period preceding this application had one or more public transactions (Federal, State, tribal, or local) terminated for cause or default.

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Applicant or any of its principals was convicted, within a three-year period preceding this application, of a felony criminal violation under any Federal law, the Applicant also must disclose such felony criminal conviction in writing to the Department (for OJP Applicants, to OJP at Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov), unless such disclosure has already been made.

3. FEDERAL TAXES

A. If the Applicant is a corporation, it certifies either that (1) the corporation has no unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability, or (2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP Applicants, to OJP at

Initial _____
Date 12/11/20

Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov).

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application.

4. DRUG-FREE WORKPLACE (GRANTEES OTHER THAN INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, as implemented at 28 C.F.R. Part 83, Subpart F, for grantees, as defined at 28 C.F.R. §§ 83.620 and 83.650:
A. The Applicant certifies and assures that it will, or will continue to, provide a drug-free workplace by—

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in its workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an on-going drug-free awareness program to inform employees about—

(1) The dangers of drug abuse in the workplace;

(2) The Applicant's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the award be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the award, the employee will—

(1) Abide by the terms of the statement; and

(2) Notify the employer in writing of the employee's conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

(e) Notifying the Department, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title of any such convicted employee to the Department, as follows:

Initial
Date 12/11/20

EXHIBIT F

For COPS award recipients - COPS Office, 145 N Street, NE, Washington, DC, 20530;
For OJP and OVW award recipients - U.S. Department of Justice, Office of Justice Programs, ATTN: Control Desk, 810 7th Street, N.W., Washington, D.C. 20531.
Notice shall include the identification number(s) of each affected award;
(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency; and

(g)Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

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

Emily Gray Lair City Solicitor
Name and Title of Head of Agency

Signature

12/11/20
Date

Office of the City Solicitor, One City Hall Plaza,
Name and Address of Agency
Manchester, NH 03101

Initial _____
Date 12/11/20

EXHIBIT G

U.S. Department of Justice
Office on Violence Against Women

Acknowledgement of Notice of Statutory Requirement to Comply with the Confidentiality and Privacy Provisions of the Violence Against Women Act, as Amended

Under section 40002(b)(2) of the Violence Against Women Act, as amended (42 U.S.C. 13925(b)(2)), grantees and subgrantees with funding from the Office on Violence Against Women (OVW) are required to meet the following terms with regard to nondisclosure of confidential or private information and to document their compliance. By signature on this form, applicants for grants from OVW are acknowledging that that they have notice that, if awarded funds, they will be required to comply with this provision, and will mandate that subgrantees, if any, comply with this provision, and will create and maintain documentation of compliance, such as policies and procedures for release of victim information, and will mandate that subgrantees, if any, will do so as well.

(A) **In general**
In order to ensure the safety of adult, youth, and child victims of domestic violence, dating violence, sexual assault, or stalking, and their families, grantees and subgrantees under this subchapter shall protect the confidentiality and privacy of persons receiving services.

(B) **Nondisclosure**
Subject to subparagraphs (C) and (D), grantees and subgrantees shall not—
(i) disclose, reveal, or release any personally identifying information or individual information collected in connection with services requested, utilized, or denied through grantees' and subgrantees' programs, regardless of whether the information has been encoded, encrypted, hashed, or otherwise protected; or
(ii) disclose, reveal, or release individual client information without the informed, written, reasonably time-limited consent of the person (or in the case of an unemancipated minor, the minor and the parent or guardian or in the case of legal incapacity, a court-appointed guardian) about whom information is sought, whether for this program or any other Federal, State, tribal, or territorial grant program, except that consent for release may not be given by the abuser of the minor, incapacitated person, or the abuser of the other parent of the minor.

Initial _____
Date 12/4/24

EXHIBIT G

If a minor or a person with a legally appointed guardian is permitted by law to receive services without the parent's or guardian's consent, the minor or person with a guardian may release information without additional consent.

(C) **Release**
If release of information described in subparagraph (B) is compelled by statutory or court mandate—
(i) grantees and subgrantees shall make reasonable attempts to provide notice to victims affected by the disclosure of information; and
(ii) grantees and subgrantees shall take steps necessary to protect the privacy and safety of the persons affected by the release of the information.

(D) **Information sharing**
(i) Grantees and subgrantees may share—
(I) nonpersonally identifying data in the aggregate regarding services to their clients and nonpersonally identifying demographic information in order to comply with Federal, State, tribal, or territorial reporting, evaluation, or data collection requirements;
(II) court-generated information and law enforcement-generated information contained in secure, governmental registries for protection order enforcement purposes; and
(III) law enforcement-generated and prosecution-generated information necessary for law enforcement and prosecution purposes.
(ii) In no circumstances may—
(I) an adult, youth, or child victim of domestic violence, dating violence, sexual assault, or stalking be required to provide a consent to release his or her personally identifying information as a condition of eligibility for the services provided by the grantee or subgrantee;
(II) any personally identifying information be shared in order to comply with Federal, tribal, or State reporting, evaluation, or data collection requirements, whether for this program or any other Federal, tribal, or State grant program.

(E) **Statutorily mandated reports of abuse or neglect**
Nothing in this section prohibits a grantee or subgrantee from reporting suspected abuse or neglect, as those terms are defined and specifically mandated by the State or tribe involved.

(F) **Oversight**
Nothing in this paragraph shall prevent the Attorney General from disclosing grant activities authorized in this Act to the chairman and ranking members of the Committee on the Judiciary of the House of Representatives and the Committee on the Judiciary of the Senate exercising Congressional oversight authority. All disclosures shall protect confidentiality and omit personally identifying information, including location information about individuals.

(G) **Confidentiality assessment and assurances**
Grantees and subgrantees must document their compliance with the confidentiality and privacy provisions required under this section.

Initial _____
Date 12/11/20

EXHIBIT G

As the duly authorized representative of the applicant, I hereby acknowledge that the applicant has received notice of that if awarded funding they will comply with the above statutory requirements. This acknowledgement shall be treated as a material representation of fact upon which the Department of Justice will rely if it determines to award the covered transaction, grant, or cooperative agreement.

Emily Lucy Lee — City Solicitor
Typed Name of Authorized Representative — Title

Telephone Number (603) 792-6627

Emily Lucy Lee — 12/1/20
Signature of Authorized Representative — Date Signed

Office of the City Solicitor
Agency Name

Public Reporting Burden Paperwork Reduction Act Notice. Under the Paperwork Reduction Act, a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. We try to create forms that are accurate, can be easily understood, and which impose the least possible burden on you to provide us with information. The estimated average time to complete and file this form is 60 minutes per form. If you have comments regarding the accuracy of this estimate, or suggestions for making this form simpler, you can write to the Office on Violence Against Women, U.S. Department of Justice, 145 N Street, NE, 10th Floor, Washington, DC 20530.

12/1/20

Matthew Normand
City Clerk

JoAnn Ferruolo
Assistant City Clerk

Lisa McCarthy
Assistant City Clerk

CITY OF MANCHESTER
Office of the City Clerk

CERTIFICATE OF AUTHORITY

I, Matthew Normand, City Clerk of the City of Manchester, NH do hereby certify that:

(1) On November 17, 2020 the Board of Mayor and Aldermen for the City of Manchester, NH voted to accept funds and enter into a grant agreement with the New Hampshire Department of Justice;

(2) The Board of Mayor and Aldermen for the City of Manchester, NH further authorizes the City Solicitor to execute any documents which may be necessary for this contract;

(3) This authorization has not been revoked, annulled or amended in any manner whatsoever, and remains in full force and effect as of the date hereof; and

(4) The following now occupies the office indicated above:
Emily Gray Rice

IN WITNESS WHEREOF, I have hereunto set my hand as the City Clerk this 9th day of December 2020.

Matthew Normand, City Clerk

STATE OF NEW HAMPSHIRE
COUNTY OF HILLSBOROUGH

On this the 9th day of December 2020, before me Lisa McCarthy, the undersigned officer, personally appeared Matthew Normand, who acknowledged their self to be the City Clerk for the City of Manchester, NH, being authorized to do so, executed the foregoing instrument for the purpose therein contained.

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

Justice of the Peace/Notary Public
Commission Expiration Date:

LISA M. MCCARTHY
NOTARY PUBLIC
State of New Hampshire
My Commission Expires
June 24, 2025

One City Hall Plaza • Manchester, New Hampshire 03101 • (603) 624-6455 • FAX: (603) 624-6481
E-mail: CityClerk@manchesternh.gov • Website: www.manchesternh.gov

12/11/20

Kevin J. O'Neil
Risk Manager

CITY OF MANCHESTER

Office of Risk Management

CERTIFICATE OF COVERAGE

STATE OF NEW HAMPSHIRE
Department of Justice
Attn: Travis Teeboom
Concord, New Hampshire 03301

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 within the financial limits of RSA 507-B as follows:

	Limits of Liability (in thousands 000)	
GENERAL LIABILITY	Bodily Injury and Property Damage	
	Each Person	325
	Each Occurrence	1000
	Aggregate	2000
AUTOMOBILE LIABILITY	Bodily Injury and Property Damage	
	Each Person	325
	Each Occurrence	1000
	Aggregate	2000
WORKER'S COMPENSATION	Statutory Limits	

The City of Manchester, New Hampshire maintains a Self-Insured, Self-Funded Program and retains outside claim service administration. All coverages are continuous until otherwise notified. Effective on the date Certificate issued and expiring upon completion of contract. Notwithstanding any requirements, term or condition of any contract or other document with respect to which this certificate may be issued or may pertain, the coverage afforded by the limits described herein is subject to all the terms, exclusions and conditions of RSA 507-B.

DESCRIPTION OF OPERATIONS/LOCATION/CONTRACT PERIOD

STOP Violence Against Women Act Grant from January 1, 2021 through March 31, 2022.

Issued the 1st day of December, 2020.

K. O'Neil

Kevin O'Neil, Risk Manager

One City Hall Plaza • Manchester, New Hampshire 03101 • (603) 624-6503 • FAX: (603) 624-6528
TTY: 1-800-735-2964
E-Mail: koneil@manchesternh.gov • Website: www.manchesternh.gov

12/11/20

JESSICA L. CAIN, ESQ.
NEW HAMPSHIRE, MASSACHUSETTS
[redacted]

WORK EXPERIENCE

Manchester City Solicitor's Office (October 2020- Present)
Currently representing the State of New Hampshire and the City of Manchester in prosecuting misdemeanor and violation level criminal offenses in the domestic violence unit.

Coos County Attorney's Office *(December 2016-September 2020)*
Represented the State as the Coos Assistant County Attorney in prosecuting felony and misdemeanor crimes. Responsibilities include handling felony and misdemeanor level criminal cases as well as all of the felony-level domestic violence cases in the county.

Kensington, NH and Stratham, NH Police Departments (*December 2015- December 2016*)
(Supervising Attorney: William Hart, Esquire)
Represented the towns of Kensington and Stratham in matters ranging from misdemeanor to traffic offenses. Daily activities include attending court, drafting and negotiating offer letters, drafting and negotiating plea bargains, preparing case files and on-site visits and consultations.

VLS Criminal Law Clinic (*Spring 2015*)
(Marsicovetere Law Group, P.C.)
Daily activities and responsibilities included representing clients at arraignments, interviews and consultations with clients, negotiating plea deals, drafting motions to suppress and dismiss, and conducting research and memos. Most work was done in coordination and with the mentorship of state attorneys.

Office of the Defender General, Montpelier (*Fall 2014*)
Significant activities included submitting a brief to the VT Supreme Court, associated research memoranda and daily assistance with attorneys regarding their full scope of duties.

New Hampshire Public Defender's Office, Stratham (*Summer 2014*)
Daily activities included representation at sentencing hearings, probable cause hearings, interviewing clients, negotiating plea deals, compiling timelines, writing memoranda, and drafting various motions.

Rutland Public Defender's Office, Rutland (*Summer 2013*)
Daily activities included depositions, arraignments, client meets, COR hearings, VOP and VAPO hearings, a variety of legal research and memos, and drafting various motions.

CADY Restorative Justice Program, Plymouth(*2011*)
Served as an intern to observe and learn the restorative justice process, as well as write a first annual report. Trained panel member for CADY.

EDUCATION

Vermont Law School(*Class of 2015*)
J.D. Graduate

Plymouth State University(*Class of 2012*)
B.A. in Criminal Justice, Pre-Law minor

ACTIVITIES

Student Body Association Senator (*2014-2015*)
Alliance Group Public Relations Chair (*2013-2015*)
Criminal Law Society Chair (*2014-2015*)
Intensive Trial Practice Team (*2015*)
Volunteer: New England Basset Hound Rescue (*2008-2012*)

12/11/20

City of Manchester, New Hampshire

Class Specification

This is a class specification and not an individualized job description. A class specification defines the general character and scope of responsibilities of all positions in a job classification, but it is not intended to describe and does not necessarily list every duty for a given position in a classification.

Class Title	**Attorney I**
Class Code Number	**1400-23**

General Statement of Duties

Provides professional legal representation for the City of Manchester; performs directly related work as required.

Distinguishing Features of the Class

The principal function of an employee in this class is to ensure professional representation in the prosecution of misdemeanor cases of a large level of difficulty. The work is performed under the supervision and direction of the Deputy City Solicitor and City Solicitor but considerable leeway is granted for the exercise of independent judgement and initiative. Supervision is exercised over the work of legal support staff. The nature of the work performed requires that an employee in this class establish and maintain effective working relationships with other City employees, court officials, law enforcement officials, legal professionals, business and community organizations and the public. The principal duties of this class are performed in a general office environment and within a courtroom setting.

Examples of Essential Work
(illustrative only)

- Conducts litigation in State and Federal District court, including appeals through the United States Supreme Court;
- Prosecutes criminal cases as necessary and appropriate
- Prosecutes traffic violations, zoning violations and comparable cases in the courts;
- Prosecutes misdemeanor cases of the highest level of complexity;
- Represents the City in pre-trial conferences, including research and negotiation with all parties involved;

12/11/20

- Prepares cases for trial, examining law and evidence subject to review and assistance by a superior;
- Interviews police officers, inspectors or other parties presenting evidence for the City to ascertain that evidence is complete and adequate for presentation in court;
- Discusses case results with other City Attorneys to evaluate and improve performance for future work;
- Interviews complainants to determine whether or not there are sufficient grounds to bring suit under City ordinances or under State law for misdemeanors committed within the City limits;
- Studies City, State, Federal and general municipal law for information and precedents bearing on City legal problems;
- Researches legal opinions, memoranda and data for the guidance of the City Departments;
- Researches, prepares, and compiles proposed ordinances and resolutions and proposed amendments to existing ordinances;
- Provides needed information and demonstrations concerning how to perform certain work tasks to new employees in the same or similar class of positions;
- Keeps immediate supervisor and designated others fully and accurately informed concerning work progress, including present and potential work problems and suggestions for new or improved ways of addressing such problems;
- Attends meetings, conferences, workshops and training sessions and reviews publications and audio-visual materials to become and remain current on the principles, practices and new developments in assigned work areas;
- Responds to citizens' questions and comments in a courteous and timely manner;
- Communicates and coordinates regularly with appropriate others to maximize the effectiveness and efficiency of interdepartmental operations and activities;
- Performs other directly related duties consistent with the role and function of the classification.

Required Knowledge, Skills and Abilities (at time of appointment)

- Thorough knowledge of the principles, practices, methods, materials and references utilized in legal research;
- Thorough knowledge of legal practices and procedures;
- Thorough knowledge of municipal law, torts, contracts, civil rights, administrative processes and real property;
- Thorough knowledge of appellate practices and procedures;
- Thorough knowledge of local and State violations, misdemeanors and criminal procedures;
- Thorough knowledge of State and Federal statutes and regulations pertaining to municipal governments;
- Ability in negotiations and the persuasion of others, including both individuals and groups;
- Ability in presentations of both routine and complex issues;

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- Ability to communicate effectively with others, both orally and in writing, using both technical and non-technical language;
- Ability to understand and follow oral and/or written policies, procedures and instructions;
- Ability to prepare and present accurate and reliable reports containing findings and recommendations;
- Ability to operate or quickly learn to operate a personal computer using standard or customized software applications appropriate to assigned tasks;
- Ability to use logical and creative thought processes to develop solutions according to written specifications and/or oral instructions;
- Ability to perform a wide variety of duties and responsibilities with accuracy and speed under the pressure of time-sensitive deadlines;
- Ability and willingness to quickly learn and put to use new skills and knowledge brought about by rapidly changing information and/or technology;
- Integrity, ingenuity and inventiveness in the performance of assigned tasks.

Acceptable Experience and Training

- Graduation from an accredited college or university with a Juris Doctorate degree; and
- Some experience in a municipal law operations, including some prosecutorial experience.

Required Special Qualifications

- Admission to the New Hampshire Bar.
- New Hampshire drivers license or access to transportation.

Essential Physical Abilities

- Sufficient clarity of speech and hearing or other communication capabilities, with or without reasonable accommodation, which permits the employee to communicate effectively;
- Sufficient vision or other powers of observation, with or without reasonable accommodation, which permits the employee to observe a wide variety of written material in both electronic and hardcopy form;
- Sufficient manual dexterity with or without reasonable accommodation, which permits the employee to operate a personal computer and related equipment;
- Sufficient personal mobility and physical reflexes, with or without reasonable accommodation, which permits the employee to have access within both the general office environment and to all applicable areas of the court system.

Approved by:_____ Date:_____
Revised by: BMA Date: 11/7/07

12/11/20

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		1.2. State Agency Address	
New Hampshire Department of Justice		33 Capitol St. Concord, NH 03301	
1.3. Subrecipient Name		1.4. Subrecipient Address	
Portsmouth Police Department		3 Junkins Ave. Portsmouth, NH 03801	
1.5 Subrecipient Phone #	1.6. Account Number	1.7. Completion Date	1.8. Grant Limitation
603-610-7416	5017-072-500574	3/31/2022	$ 26,025
1.9. Grant Officer for State Agency		1.10. State Agency Telephone Number	
Kathleen B. Carr		603-271-1234	

"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
11/9/20	MARK Newport Interim Chief of Police
Subrecipient Signature 2 *If Applicable* 11/9/20	Name & Title of Subrecipient Signor 2 *If Applicable* Karen Conard City Manager

1.13. Acknowledgment: State of New Hampshire, County of Rockingham on 11/9/20 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) 11/9/20

1.13.2. Name & Title of Notary Public or Justice of the Peace

KAREN A. SENECAL

KAREN A. SENECAL
Notary Public - New Hampshire
My Commission Expires June 24, 2025

1.14. State Agency Signature(s)	1.15. Name & Title of State Agency Signor(s)
Kathleen Carr	Kathleen Carr, Director of Administration

1.16. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)

By: Takhmina Rakhmatova Assistant Attorney General, On: 11/10/2020

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

8.3. 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.

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

Subrecipient Initial(s): MN ICSC

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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 intend 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): MN VCSC

Date: 11/8/20 11/9/20

EXHIBIT A

-SCOPE OF SERVICES-

1. The 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 domestic and sexual violence, stalking and dating violence in compliance with the terms, conditions, specifications, and scope of work as outlined in the Subrecipient's application under Services, Training, Officers, Prosecutors for the Violence Against Women Act Formula Grant Program state solicitation.

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
   603-271-8091 or Travis.Tceboom@doj.nh.gov

Initial MN KSK
Date 11/9/20 10/9/20

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 the P-37.

   3a.The Subrecipient shall be awarded an amount not to exceed $26,025 of the total Grant Limitation upon Governor and Executive Council approval to 12/31/2021, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

   i. With sufficient reason, the Subrecipient may apply for an extension of the grant period for up to three months. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.
   ii. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Executive Council approval, nor after 12/31/2021, or 3/31/2022 if extension is granted.

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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 VAWA Federal Grant Program Rule and Special Conditions as Appendix 1 which is subject to annual review.

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Date 11/9/20 11/9/20

EXHIBIT C

Violence Against Women Act
SPECIAL CONDITIONS
Grant # 2020-WF-AX-0021

1. 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 assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance also is a material requirement of this award.

By accepting this award on behalf of the subrecipient, the authorized subrecipient official accepts all material requirements of the award, and specifically adopts, as if personally executed by the authorized recipient official, all assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance.

Failure to comply with any one or more of these award requirements, whether a condition set out in full below, a condition incorporated by reference below, or an assurance or certification related to conduct during the award period may result in the Office on Violence Against Women ("OVW") or the NH Dept. of Justice ("NHDOJ") taking appropriate action with respect to the subrecipient and the award. Among other things, OVW or NHDOJ may withhold award funds, disallow costs, or suspend or terminate the award. DOJ, including OVW and NHDOJ, 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 34 U.S.C. 10271-10273), 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.

2. Applicability of Part 200 Uniform Requirements and DOJ Grants Financial Guide

The subrecipient agrees to comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by the Department of Justice (DOJ) in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements"), and the current edition of the DOJ Grants Financial Guide as posted on the OVW website, including any updated

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version that may be posted during the period of performance. The recipient also agrees that all financial records pertinent to this award, including the general accounting ledger and all supporting documents, are subject to agency review throughout the life of the award, during the close-out process, and for three years after submission of the final Federal Financial Report (SF-425) or as long as the records are retained, whichever is longer, pursuant to 2 C.F.R. 200.333, 200.336.

3. **Requirement to report potentially duplicative funding**

If the subrecipient currently has other active awards of federal funds, or if the subrecipient receives any other award of federal funds during the period of performance for this award, the subrecipient promptly must determine whether funds from any of those other federal awards have been, are being, or are to be used (in whole or in part) for one or more of the identical cost items for which funds are provided under this award. If so, the subrecipient must promptly notify the NHDOJ Grants Management Unit in writing of the potential duplication, and, if so requested by the NHDOJ , must seek a budget modification or change-of-project-scope to eliminate any inappropriate duplication of funding.

4. **Requirements related to System for Award Management and unique entity identifiers**

The subrecipient must comply with applicable requirements regarding the System for Award Management (SAM), currently accessible at https://www.sam.gov. This includes applicable requirements regarding registration with SAM, as well as maintaining current information in SAM.

The subrecipient also must comply with applicable restrictions on subawards ("subgrants") to first-tier subrecipients (first-tier "subgrantees"), including restrictions on subawards to entities that do not acquire and provide the unique entity identifier required for SAM registration.

The details of the recipient's obligations related to SAM and to unique entity identifiers are posted on the OVW website at https://www.justice.gov/ovw/award-conditions (Award Condition: Requirements related to System for Award Management (SAM) and unique entity identifiers), and are incorporated by reference here.

5. **Employment eligibility verification for hiring under the award**

The subrecipient must ensure that, as part of the hiring process for any position within the United States that is or will be funded (in whole or in part) with award funds, the recipient (or any subrecipient at any tier) properly verifies the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. § 1324a(a)(1) and (2). The details of the recipient's obligations under this condition are posted on the OVW website at

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https://www.justice.gov/ovw/award-conditions (Award Condition: Employment eligibility verification for hiring under award), and are incorporated by reference here.

6. **Requirement to report actual or imminent breach of personally identifiable information (PII)**

The recipient (and any subrecipient at any tier) must have written procedures in place to respond in the event of an actual or imminent breach (as defined in OMB M-17-12) if it (or a subrecipient)-- 1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of personally identifiable information (PII) (as defined in 2 C.F.R. 200.79) within the scope of an OVW grant-funded program or activity, or 2) uses or operates a Federal information system (as defined in OMB Circular A-130). The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to an OVW Program Manager no later than 24 hours after an occurrence of an actual breach, or the detection of an imminent breach.

In the event of an actual, or imminent, breach of Personally Identifiable Information of a U.S Department of Justice funded program or activity by a subrecipient, the subrecipient must have a procedure in place that indicates that the Grants Management Unit will be notified of the breach by the end of the business day (4:00 p.m EST) that the breach was reported. An e-mail will be sent to Grants@doj.nh.gov, which e-mails every staff member in the Grants Management Unit, notifying the Unit of the breach. The GMU Administrator, or designee, will respond to the subrecipient's e-mail notifying receipt of the notification by the end of the business day that it was received. If the subrecipient does not receive a confirmation e-mail from the GMU the subrecipient shall call the NH Department of Justice main number, (603)271-3658, and request to speak to the GMU and report the breach.

Subrecipients must have written procedures that document the process of notifying the GMU in the event of a PII breach. Written procedures will be verified during onsite monitoring's conducted by the GMU.

7. **Unreasonable restrictions on competition under the award; association with federal government.**

No recipient (or subrecipient, at any tier) may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by DOJ. The details of the recipient's obligations under this condition are posted on the OVW website at https://www.justice.gov/ovw/award-conditions (Award Condition: Unreasonable restrictions on competition under the award; association with federal government), and are incorporated by reference here.

Initial MN ICSB
Date 11/9/20 11/9/20

EXHIBIT C

8. **Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OVW 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 subrecipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award Condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OVW authority to terminate award)), and are incorporated by reference here.

9. **Determinations of suitability to interact with participating minors**

This condition applies to this award if it is indicated in the application for the award (as approved by DOJ) (or in the application for any subaward at any tier), the DOJ funding announcement (solicitation), or an associated federal statute that a purpose of some or all of the activities to be carried out under the award (whether by the recipient or a subrecipient at any tier) is to benefit a set of individuals under 18 years of age.

The recipient, and any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status. The details of this requirement are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

10. **Compliance with applicable rules regarding approval, planning, and reporting of conferences, meetings, trainings, and other events**

The recipient, and any subrecipient ("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.

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EXHIBIT C

Information on the pertinent DOJ definition of conferences and the rules applicable to this award appears on the OVW website at https://www.justice.gov/ovw/conference-planning.

11. OVW Training Guiding Principles

The recipient understands and agrees that any training or training materials developed or delivered with funding provided under this award must adhere to the OVW Training Guiding Principles for Grantees and Subgrantees, available at https://www.justice.gov/ovw/resources-and-faqs-grantees#Discretionary.

12. Effect of failure to address audit issues

The subrecipient understands and agrees that the NHDOJ (and OJP or OVW, as appropriate) may withhold award funds, or may impose other related requirements, if (as determined by the NHDOJ) the subrecipient does not satisfactorily and promptly address outstanding issues from audits required by the Part 200 Uniform Requirements (or by the terms of this award), or other outstanding issues that arise in connection with audits, investigations, or reviews of DOJ awards.

13. Potential imposition of additional requirements

The subrecipient agrees to comply with any additional requirements that may be imposed by the NHDOJ (and OJP or OVW, as appropriate) during the period of performance for this award, if the subrecipient is designated as "high- risk" for purposes of the DOJ high-risk grantee list.

14. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 42

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 42, specifically including any applicable requirements in Subpart E of 28 C.F.R. Part 42 that relate to an equal employment opportunity program.

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EXHIBIT C

15. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 38

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 38, specifically including any applicable requirements regarding written notice to program beneficiaries and prospective program beneficiaries.

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 recipient and subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations.

16. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 54

The recipient, and any subrecipient ("subgrantee") 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."

17. Restrictions on "lobbying" and policy development

In general, as a matter of federal law, federal funds may not be used by the recipient, or any subrecipient ("subgrantee") at any tier, either directly or indirectly, in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government, in order to avoid violation of 18 U.S.C. § 1913. The recipient, or any subrecipient ("subgrantee") may, however, use federal funds to collaborate with and provide information to federal, state, local, tribal and territorial public officials and agencies to develop and implement policies and develop and promote state, local, or tribal legislation or model codes designed to reduce or eliminate domestic violence, dating violence, sexual assault, and stalking (as those terms are defined in 34 U.S.C. § 12291(a)) when such collaboration and provision of information is consistent with the activities otherwise authorized under this grant program.

Another federal law generally prohibits federal funds awarded by OVW from being used by the recipient, or any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them) with respect to the awarding of a federal grant or cooperative agreement, subgrant, contract, subcontract, or loan, or with respect to actions such as renewing, extending, or modifying any such award. See 31

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U.S.C. § 1352. Certain exceptions to this law apply, including an exception that applies to Indian tribes and tribal organizations.

Should any question arise as to whether a particular use of federal funds by a recipient (or subrecipient) would or might fall within the scope of these prohibitions, the subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

18. Compliance with general appropriations-law restrictions on the use of federal funds for this fiscal year

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions, for each fiscal year, are set out at https://www.justice.gov/ovw/award-conditions (Award Condition: General appropriations-law restrictions on use of federal award funds), 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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

19. Reporting Potential Fraud, Waste, and Abuse, and Similar Misconduct

The recipient and any subrecipients ("subgrantees") must promptly refer to the DOJ Office of the Inspector General (OIG) any credible evidence that a principal, employee, agent, subrecipient, contractor, subcontractor, or other person has, in connection with funds under this award -- (1) submitted a claim that violates 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.

Potential fraud, waste, abuse, or misconduct involving or relating to funds under this award should be reported to the OIG by-- (1) online submission accessible via the OIG webpage at https://oig.justice.gov/hotline/contact-grants.htm (select "Submit Report Online"); (2) mail directed to: U.S. Department of Justice, Office of the Inspector General, Investigations Division, ATTN: Grantee Reporting, 950 Pennsylvania Ave., NW, Washington, DC 20530; (3) by facsimile directed to the DOJ OIG Fraud Detection Office (Attn: Grantee Reporting) at (202) 616-9881 (fax).

Additional information is available from the DOJ OIG website at http://www.usdoj.gov/oig.

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EXHIBIT C

20. Restrictions and certifications regarding non-disclosure agreements and related matters

No recipient or subrecipient ("subgrantee") under this award, or entity that receives a procurement contract or subcontract 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.

1. In accepting this award, the subrecipient--

a. 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

b. 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.

2. If the subrecipient does or is authorized under this award to make subawards ("subgrants"), procurement contracts, or both--

a. it represents that--

(1) it has determined that no other entity that the subrecipient'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

(2) it has made appropriate inquiry, or otherwise has an adequate factual basis, to support this representation; and

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b. 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.

21. Compliance with 41 U.S.C. 4712 (including prohibitions on reprisal; notice to employees)

The recipient (and any 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 NHDOJ or (OJP or OVW, as appropriate) for guidance.

22. Encouragement of policies to ban text messaging while driving

Pursuant to Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," 74 Fed. Reg. 51225 (October 1, 2009), DOJ encourages recipients and subrecipients ("subgrantees") to adopt and enforce policies banning employees from text messaging while driving any vehicle during the course of performing work funded by this award, and to establish workplace safety policies and conduct education, awareness, and other outreach to decrease crashes caused by distracted drivers.

23. Requirement to disclose whether recipient is designated high risk by a federal grant-making agency outside of DOJ.

If the recipient is designated high risk by a federal grant-making agency outside of DOJ, currently or at any time during the course of the period of performance under this award, the subrecipient must disclose that fact and certain related information to OVW by email to OVW.GFMD@usdoj.gov. For purposes of this disclosure, high risk includes any status under which a federal awarding agency

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provides additional oversight due to the recipient's past performance, or other programmatic or financial concerns with the recipient.

The recipient's disclosure must include the following: (1) the federal awarding agency that currently designates the recipient high risk; (2) the date the recipient was designated high risk; (3) the high-risk point of contact at that federal awarding agency (name, phone number, and email address); and (4) the reasons for the high-risk status, as set out by the federal awarding agency.

24. Availability of general terms and conditions on OVW website

The subrecipient agrees to follow the applicable set of general terms and conditions that are available at https://www.justice.gov/ovw/award-conditions. These do not supersede any specific conditions in this award document.

25. Compliance with statutory and regulatory requirements

The subrecipient agrees to comply with all relevant statutory and regulatory requirements, which may include, among other relevant authorities, the Violence Against Women Act of 1994, P.L. 103-322, the Violence Against Women Act of 2000, P.L. 106-386, the Violence Against Women and Department of Justice Reauthorization Act of 2005, P.L. 109-162, the Violence Against Women Reauthorization Act of 2013, P.L. 113-4, the Omnibus Crime Control and Safe Streets Act of 1968, 34 U.S.C. §§ 10101 et seq., and OVW's implementing regulations at 28 C.F.R. Part 90.

26. Compliance with solicitation requirements

The subrecipient agrees that it must be in compliance with requirements outlined in the solicitation under which the approved application was submitted, the applicable Solicitation Companion Guide, and any program-specific frequently asked questions (FAQs) on the OVW website (https://www.justice.gov/ovw/resources-and-faqs-grantees). The program solicitation, Companion Guide, and any program specific FAQs are hereby incorporated by reference into this award.

27. VAWA 2013 nondiscrimination condition

The subrecipient acknowledges that 34 U.S.C. § 12291(b)(13) prohibits subrecipients of OVW awards from excluding, denying benefits to, or discriminating against any person on the basis of actual or perceived race, color, religion, national origin, sex, gender identity, sexual orientation, or disability in any program or activity funded in whole or in part by OVW. Subrecipients may provide sex-segregated or sex-specific programming if doing so is necessary to the essential operations of the

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program, so long as the subrecipient provides comparable services to those who cannot be provided with the sex-segregated or sex-specific programming. The subrecipient agrees that it will comply with this provision. The subrecipient also agrees to ensure that any subrecipients ("subgrantees") at any tier will comply with this provision.

28. Misuse of award funds

The subrecipient understands and agrees that misuse of award funds may result in a range of penalties, including suspension of current and future funds, suspension or debarment from federal grants, recoupment of monies provided under an award, and civil and/or criminal penalties.

29. Limitation on use of funds to approved activities

The subrecipient agrees that grant funds will be used only for the purposes described in the subrecipient's application, unless the NHDOJ Grants Management Unit determines that any of these activities are out of scope or unallowable. The subrecipient must not undertake any work or activities that are not described in the subrecipient's application, award documents, or approved budget, and must not use staff, equipment, or other goods or services paid for with grant funds for such work or activities, without prior written approval by the NHDOJ.

30. Non-supplantation

The subrecipient agrees that grant funds will be used to supplement, not supplant, non-federal funds that would otherwise be available for the activities under this grant.

31. Confidentiality and information sharing

The subrecipient agrees to comply with the provisions of 34 U.S.C. § 12291(b)(2), nondisclosure of confidential or private information, which includes creating and maintaining documentation of compliance, such as policies and procedures for release of victim information. The subrecipient also agrees to comply with the regulations implementing this provision at 28 CFR 90.4(b) and "Frequently Asked Questions (FAQs) on the VAWA Confidentiality Provision (34 U.S.C. § 12291(b)(2))" on the OVW website at https://www.justice.gov/ovw/resources-and-faqs-grantees. The subrecipient also agrees to ensure that all subrecipients ("subgrantees") at any tier meet these requirements.

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EXHIBIT C

32. Activities that compromise victim safety and recovery or undermine offender accountability

The subrecipient agrees that grant funds will not support activities that compromise victim safety and recovery or undermine offender accountability, such as: procedures or policies that exclude victims from receiving safe shelter, advocacy services, counseling, and other assistance based on their actual or perceived sex, age, immigration status, race, religion, sexual orientation, gender identity, mental health condition, physical health condition, criminal record, work in the sex industry, or the age and/or sex of their children; procedures or policies that compromise the confidentiality of information and privacy of persons receiving OVW-funded services; procedures or policies that impose requirements on victims in order to receive services (e.g., seek an order of protection, receive counseling, participate in couples' counseling or mediation, report to law enforcement, seek civil or criminal remedies, etc.); procedures or policies that fail to ensure service providers conduct safety planning with victims; project design and budgets that fail to account for the access needs of participants with disabilities and participants who have limited English proficiency or are Deaf or hard of hearing; or any other activities outlined in the solicitation or companion guide under which the application was submitted.

33. Policy for response to workplace-related incidents of sexual misconduct, domestic violence, and dating violence

The recipient, and any subrecipient at any tier, must have a policy, or issue a policy within 270 days of the award date, to address workplace-related incidents of sexual misconduct, domestic violence, and dating violence involving an employee, volunteer, consultant, or contractor. The details of this requirement are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award Condition: Policy for response to workplace-related sexual misconduct, domestic violence, and dating violence), and are incorporated by reference here.

34. Termination or suspension for cause

The Director of OVW or the NHDOJ, upon a finding that there has been substantial failure by the subrecipient to comply with applicable laws, regulations, and/or the terms and conditions of the award or relevant solicitation, will terminate or suspend until satisfied that there is no longer such failure, all or part of the award, in accordance with the provisions of 28 C.F.R. Part 18, as applicable mutatis mutandis.

35. Performance progress reports and final report submission

The subrecipient agrees to provide OVW with specific information regarding subawards ("subgrants") made under this award. The subrecipient agrees to submit an annual report that includes: a) an

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assessment of whether stated goals and objectives were achieved; b) information on the effectiveness of activities carried out with grant funds, including the number of persons served and the number of persons seeking services who could not be served; c) information on each subaward made; and d) such other information as OVW may prescribe. Subrecipients are required to submit this report after the end of each calendar year but no later than March 15th each year. Recipients and subrecipients must use the designated forms and/or systems made available by OVW for performance reporting, which identify the information that recipients and subrecipients must collect and report as a condition of receiving funding under this award.

36. Subrecipient program income

Program income, as defined by 2 C.F.R. 200.80, means gross income earned by a non-federal entity that is directly generated by a supported activity or earned as a result of the federal award during the period of performance. Without prior approval, program income must be deducted from total allowable costs to determine the net allowable costs. In order to add program income to a subaward, subrecipients must seek approval from the NHDOJ prior to generating any program income. Any program income added to a subaward must be used to support activities that were approved in the budget and follow the conditions of the subaward agreement. Any program income approved by the NHDOJ Grants Management Unit must be reported by the subrecipient to the NHDOJ Grants Management Unit so that it is reported on the quarterly Federal Financial Report (SF-425) in accordance with the addition alternative. If the program income amount changes (increases or decreases) during the project period, the subrecipient must provide approval by the end of the project period. Failure to comply with these requirements may result in audit findings for both the recipient and the subrecipient.

37. Subrecipient product monitoring

The subrecipient agrees to be monitored to ensure that materials and products (written, visual, or sound) developed with OVW formula grant program funding fall within the scope of the grant program and do not compromise victim safety.

38. Publications disclaimer for STOP Formula subrecipients

The subrecipient agrees that all materials and publications (written, web-based, audio-visual, or any other format) resulting from subaward activities shall contain the following statement: "This project was supported by Subgrant No._____awarded by the state administering office for the Office on Violence Against Women, U.S. Department of Justice's STOP Formula Grant Program. The opinions, findings, conclusions, and recommendations expressed in this publication/program/exhibition are

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those of the author(s) and do not necessarily reflect the views of the state or the U.S. Department of Justice."

39. Copyrighted works

Pursuant to 2 C.F.R. 200.315(b), the recipient may copyright any work that is subject to copyright and was developed, or for which ownership was acquired, under this award. OVW reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use the work, in whole or in part (including in the creation of derivative works), for federal purposes, and to authorize others to do so.

OVW also reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use, in whole or in part (including in the creation of derivative works), any work developed by a subrecipient ("subgrantee") of this award, for federal purposes, and to authorize others to do so.

In addition, the recipient (or subrecipient, contractor, or subcontractor of this award at any tier) must obtain advance written approval from the OVW program manager assigned to this award, and must comply with all conditions specified by the program manager in connection with that approval, before: 1) using award funds to purchase ownership of, or a license to use, a copyrighted work; or 2) incorporating any copyrighted work, or portion thereof, into a new work developed under this award.

It is the responsibility of the recipient (and of each subrecipient, contractor, or subcontractor as applicable) to ensure that this condition is included in any subaward, contract, or subcontract under this award.

40. Consultant compensation rates

The subrecipient acknowledges that consultants paid with award funds generally may not be paid at a rate in excess of $81.25 per hour, not to exceed $650 per day. To exceed this specified maximum rate, recipients must submit to OVW a detailed justification and have such justification approved by OVW, prior to obligation or expenditure of such funds.

Issuance of this award or approval of the award budget alone does not indicate approval of any consultant rate in excess of $81.25 per hour, not to exceed $650 per day. Although prior approval is not required for consultant rates below this specified maximum rate, subrecipients are required to maintain documentation to support all daily or hourly consultant rates.

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EXHIBIT C

41. Required SAM and FAPIIS reporting

The subrecipient must comply with any and all applicable requirements regarding reporting of information on civil, criminal, and administrative proceedings connected with (or connected to the performance of) either this OVW award or any other grant, cooperative agreement, or procurement contract from the federal government. Under certain circumstances, recipients of OVW awards are required to report information about such proceedings, through the federal System for Award Management (known as "SAM"), to the designated federal integrity and performance system (currently, "FAPIIS").

The details of recipient obligations regarding the required reporting (and updating) of information on certain civil, criminal, and administrative proceedings to FAPIIS within SAM are posted on the OVW web site at: https://www.justice.gov/ovw/award-conditions (Award Condition: Recipient Integrity and Performance Matters, including Recipient Reporting to FAPIIS), and are incorporated by reference here.

42. Ongoing compliance with statutory certifications

The subrecipient agrees that compliance with the statutory certification requirements is an ongoing responsibility during the award period and that, at a minimum, a hold may be placed on the subrecipient's funds for noncompliance with any of the requirements of 34 U.S.C. § 10449 (regarding rape exam payments), 34 U.S.C. § 10449(c) (regarding judicial notification), 34 U.S.C. § 10450 (regarding certain fees and costs), and 34 U.S.C. § 10451 (regarding polygraphing of sexual assault victims). Non-compliance with any of the foregoing may also result in termination or suspension of the grant or other remedial measures, in accordance with applicable laws and regulations.

43. Requirements for subrecipients providing legal assistance

The subrecipient agrees that the legal assistance eligibility requirements, as set forth below, are a continuing obligation on the part of the subrecipient. The legal assistance eligibility requirements are: (1) any person providing legal assistance through a program funded under this grant program (A) has demonstrated expertise in providing legal assistance to victims of domestic violence, dating violence, sexual assault, or stalking in the targeted population; or (B) (i) is partnered with an entity or person that has demonstrated expertise described in subparagraph (A); and (ii) has completed or will complete training in connection with domestic violence, dating violence, stalking, or sexual assault and related legal issues, including training on evidence-based risk factors for domestic and dating violence homicide;

(2) any training program conducted in satisfaction of the requirement of paragraph (1) has been or will be developed with input from and in collaboration with a state, local, territorial, or tribal domestic

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violence, dating violence, sexual assault, or stalking victim service provider or coalition, as well as appropriate state, local, territorial, and tribal law enforcement officials; (3) any person or organization providing legal assistance through this grant program has informed and will continue to inform state, local, territorial, or tribal domestic violence, dating violence, stalking, or sexual assault programs and coalitions, as well as appropriate state and local law enforcement officials of their work; and (4) the recipient's organizational policies do not require mediation or counseling involving offenders and victims physically together, in cases where sexual assault, dating violence, domestic violence, or child sexual abuse is an issue. The recipient also agrees to ensure that any subrecipient ("subgrantee") at any tier will comply with this condition.

I have read and understand all 43 special provisions contained in this document:

Name and Title of Authorized Representative

Signature 11/9/20
Date

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

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EXHIBIT D

EEOP Reporting

I, Mark Newport, Interim Chief of Police [*responsible official*], certify that Portsmouth Police Dept [*recipient*] has completed the EEO reporting tool certification

form at: **https://ojp.gov/about/ocr/faq_eeop.htm** on 6/23/20 [Date]

And that Chief Mark Newport [*responsible official*] has completed the EEOP training at https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm on: 11/9/20 [*date*]

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: 11/9/20

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EXHIBIT E

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** 2021VAW13 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: MARK Newport, Interim Chief of Police

Signature: [signature] Date: 11/9/20

Printed Name and Title: Karen S. Conard, City Manager

Signature [signature] 11/9/2020

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EXHIBIT F

NEW HAMPSHIRE DEPARTMENT OF JUSTICE

CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS

Applicants should refer to the regulations cited below to determine the certification to which they are required to attest. Applicants should also review the instructions for certification included in the regulations before completing this form. The certifications shall be treated as a material representation of fact upon which reliance will be placed when the U.S. Department of Justice ("Department") determines to award the covered transaction, grant, or cooperative agreement.

1. LOBBYING

As required by 31 U.S.C. § 1352, as implemented by 28 C.F.R. Part 69, the Applicant certifies and assures (to the extent applicable) the following:
(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Applicant, 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, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Applicant's request for Federal funds is in excess of $100,000, and 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 Applicant shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities" in accordance with its (and any DOJ awarding agency's) instructions; and

(c) The Applicant shall require that the language of this certification be included in the award documents for all subgrants and procurement contracts (and their subcontracts) funded with Federal award funds and shall ensure that any certifications or lobbying disclosures required of recipients of such subgrants and procurement contracts (or their subcontractors) are made and filed in accordance with 31 U.S.C. § 1352.

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

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A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Applicant certifies, with respect to

prospective participants in a primary tier "covered transaction," as defined at 2 C.F.R. § 2867.20(a), that neither it nor any of its principals—

(a) is presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) has within a three-year period preceding this application been convicted of a felony criminal violation under any Federal law, or been convicted or had a civil judgment rendered against it for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, tribal, or local) transaction or private agreement or transaction;

violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion or receiving stolen property, making false claims, or obstruction of justice, or commission of any offense indicating a lack of business integrity or business honesty that seriously and directly affects its (or its principals') present responsibility;

(c) is presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, tribal, or local) with commission of any of the offenses enumerated in paragraph (b) of this certification; and/or

(d) has within a three-year period preceding this application had one or more public transactions (Federal, State, tribal, or local) terminated for cause or default.

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Applicant or any of its principals was convicted, within a three-year period preceding this application, of a felony criminal violation under any Federal law, the Applicant also must disclose such felony criminal conviction in writing to the Department (for OJP Applicants, to OJP at Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov), unless such disclosure has already been made.

3. FEDERAL TAXES

A. If the Applicant is a corporation, it certifies either that (1) the corporation has no unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability, or (2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP Applicants, to OJP at

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EXHIBIT F

Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov).

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application.

4. DRUG-FREE WORKPLACE (GRANTEES OTHER THAN INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, as implemented at 28 C.F.R. Part 83, Subpart F, for grantees, as defined at 28 C.F.R. §§ 83.620 and 83.650:
A. The Applicant certifies and assures that it will, or will continue to, provide a drug-free workplace by—

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in its workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an on-going drug-free awareness program to inform employees about—

(1) The dangers of drug abuse in the workplace;

(2) The Applicant's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the award be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the award, the employee will—

(1) Abide by the terms of the statement; and

(2) Notify the employer in writing of the employee's conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

(e) Notifying the Department, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title of any such convicted employee to the Department, as follows:

Initial MW KSC
Date 11/9/20 11/9/20

EXHIBIT F

For COPS award recipients - COPS Office, 145 N Street, NE, Washington, DC, 20530;
For OJP and OVW award recipients - U.S. Department of Justice, Office of Justice Programs, ATTN: Control Desk, 810 7th Street, N.W., Washington, D.C. 20531.
Notice shall include the identification number(s) of each affected award;
(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency; and

(g)Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

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

MARK Newport, Interim Chief of Police
Name and Title of Head of Agency

Signature 11/9/20
Date

Portsmouth Police Dep 3, Junkins Ave, Portsmouth NH 03801
Name and Address of Agency

Printed Name and Title: Karen S. Conard, City Manager

Signature 11/9/2020

Initial MN KSC
Date 11/9/20 11/9/20

EXHIBIT G

U.S. Department of Justice
Office on Violence Against Women

Acknowledgement of Notice of Statutory Requirement to Comply with the Confidentiality and Privacy Provisions of the Violence Against Women Act, as Amended

Under section 40002(b)(2) of the Violence Against Women Act, as amended (42 U.S.C. 13925(b)(2)), grantees and subgrantees with funding from the Office on Violence Against Women (OVW) are required to meet the following terms with regard to nondisclosure of confidential or private information and to document their compliance. By signature on this form, applicants for grants from OVW are acknowledging that that they have notice that, if awarded funds, they will be required to comply with this provision, and will mandate that subgrantees, if any, comply with this provision, and will create and maintain documentation of compliance, such as policies and procedures for release of victim information, and will mandate that subgrantees, if any, will do so as well.

(A) **In general**
In order to ensure the safety of adult, youth, and child victims of domestic violence, dating violence, sexual assault, or stalking, and their families, grantees and subgrantees under this subchapter shall protect the confidentiality and privacy of persons receiving services.

(B) **Nondisclosure**
Subject to subparagraphs (C) and (D), grantees and subgrantees shall not—
(i) disclose, reveal, or release any personally identifying information or individual information collected in connection with services requested, utilized, or denied through grantees' and subgrantees' programs, regardless of whether the information has been encoded, encrypted, hashed, or otherwise protected; or
(ii) disclose, reveal, or release individual client information without the informed, written, reasonably time-limited consent of the person (or in the case of an unemancipated minor, the minor and the parent or guardian or in the case of legal incapacity, a court-appointed guardian) about whom information is sought, whether for this program or any other Federal, State, tribal, or territorial grant program, except that consent for release may not be given by the abuser of the minor, incapacitated person, or the abuser of the other parent of the minor.

Initial MW KSC
Date 11/9/20 11/9/20

EXHIBIT G

If a minor or a person with a legally appointed guardian is permitted by law to receive services without the parent's or guardian's consent, the minor or person with a guardian may release information without additional consent.

(C) **Release**
If release of information described in subparagraph (B) is compelled by statutory or court mandate—
(i) grantees and subgrantees shall make reasonable attempts to provide notice to victims affected by the disclosure of information; and
(ii) grantees and subgrantees shall take steps necessary to protect the privacy and safety of the persons affected by the release of the information.

(D) **Information sharing**
(i) Grantees and subgrantees may share—
(I) nonpersonally identifying data in the aggregate regarding services to their clients and nonpersonally identifying demographic information in order to comply with Federal, State, tribal, or territorial reporting, evaluation, or data collection requirements;
(II) court-generated information and law enforcement-generated information contained in secure, governmental registries for protection order enforcement purposes; and
(III) law enforcement-generated and prosecution-generated information necessary for law enforcement and prosecution purposes.
(ii) In no circumstances may—
(I) an adult, youth, or child victim of domestic violence, dating violence, sexual assault, or stalking be required to provide a consent to release his or her personally identifying information as a condition of eligibility for the services provided by the grantee or subgrantee;
(II) any personally identifying information be shared in order to comply with Federal, tribal, or State reporting, evaluation, or data collection requirements, whether for this program or any other Federal, tribal, or State grant program.

(E) **Statutorily mandated reports of abuse or neglect**
Nothing in this section prohibits a grantee or subgrantee from reporting suspected abuse or neglect, as those terms are defined and specifically mandated by the State or tribe involved.

(F) **Oversight**
Nothing in this paragraph shall prevent the Attorney General from disclosing grant activities authorized in this Act to the chairman and ranking members of the Committee on the Judiciary of the House of Representatives and the Committee on the Judiciary of the Senate exercising Congressional oversight authority. All disclosures shall protect confidentiality and omit personally identifying information, including location information about individuals.

(G) **Confidentiality assessment and assurances**
Grantees and subgrantees must document their compliance with the confidentiality and privacy provisions required under this section.

Initial MW KSC
Date 11/9/20 11/9/20

EXHIBIT G

As the duly authorized representative of the applicant, I hereby acknowledge that the applicant has received notice of that if awarded funding they will comply with the above statutory requirements. This acknowledgement shall be treated as a material representation of fact upon which the Department of Justice will rely if it determines to award the covered transaction, grant, or cooperative agreement.

MARK Newport — Interim Chief of Police

Typed Name of Authorized Representative — Title

Telephone Number 603-610-7479

Signature of Authorized Representative — Date Signed 11/9/20

Portsmouth Police Department

Agency Name

Public Reporting Burden Paperwork Reduction Act Notice. Under the Paperwork Reduction Act, a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. We try to create forms that are accurate, can be easily understood, and which impose the least possible burden on you to provide us with information. The estimated average time to complete and file this form is 60 minutes per form. If you have comments regarding the accuracy of this estimate, or suggestions for making this form simpler, you can write to the Office on Violence Against Women, U.S. Department of Justice, 145 N Street, NE, 10th Floor, Washington, DC 20530.

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/Her 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 9 day of November, 2020.

Kelli L. Barnaby
City Clerk

STATE OF NEW HAMPSHIRE
ROCKINGHAM, SS

On this 9 day of November, 2020, before me, the undersigned officer, personally appeared Kelli L. Barnaby, who acknowledged herself to be the City Clerk 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: 6/24/2025

KAREN A. SENECAL
Notary Public - New Hampshire
My Commission Expires June 24, 2025

h\rps\city clerk\certificate of authority

Primex³
NH Public Risk Management Exchange

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:	*Member Number:*	*Company Affording Coverage:*
City of Portsmouth One Junkins Avenue Portsmouth, NH 03801	275	NH Public Risk Management Exchange - Primex³ 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*	
X **General Liability (Occurrence Form)**	7/1/2019	7/1/2020	Each Occurrence	$ 1,000,000
Professional Liability (describe)	7/1/2020	7/1/2021	General Aggregate	$ 2,000,000
☐ Claims Made ☐ Occurrence			Fire Damage (Any one fire)	
			Med Exp (Any one person)	
Automobile Liability			Combined Single Limit (Each Accident)	
Deductible Comp and Coll: $1,000			Aggregate	
Any auto				
Workers' Compensation & Employers' Liability			Statutory	
			Each Accident	
			Disease – Each Employee	
			Disease – Policy Limit	
Property (Special Risk Includes Fire and Theft)			Blanket Limit, Replacement Cost (unless otherwise stated)	

Description: In regards to 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:	X	Additional Covered Party		Loss Payee
New Hampshire Department of Justice 33 Capitol Street Concord, NH 03301				

Primex³ – NH Public Risk Management Exchange

By: *Mary Beth Purcell*

Date: 4/23/2020 mpurcell@nhprimex.org

Please direct inquires to:
Primex³ Risk Management Services
603-225-2841 phone
603-228-3833 fax

Primex³
NH Public Risk Management Exchange

CERTIFICATE OF COVERAGE

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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:	*Member Number:*	*Company Affording Coverage:*
City of Portsmouth One Junkins Avenue Portsmouth, NH 03801	275	NH Public Risk Management Exchange - Primex³ 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)*	
☐ General Liability (Occurrence Form) ☐ Professional Liability (describe) ☐ Claims Made ☐ Occurrence			Each Occurrence	
			General Aggregate	
			Fire Damage (Any one fire)	
			Med Exp (Any one person)	
☐ Automobile Liability Deductible Comp and Coll: ☐ Any auto			Combined Single Limit (Each Accident) Aggregate	
X Workers' Compensation & Employers' Liability	7/1/2019 7/1/2020	7/1/2020 7/1/2021	X Statutory	
			Each Accident	$2,000,000
			Disease – Each Employee	$2,000,000
			Disease – Policy Limit	
☐ 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
			By: *Mary Beth Purcell*
New Hampshire Department of Justice 33 Capitol Street Concord, NH 03301			Date: 4/23/2020 mpurcell@nhprimex.org Please direct inquires to: Primex³ Claims/Coverage Services 603-225-2841 phone 603-228-3833 fax

MELANSON HEATH
ACCOUNTANTS • AUDITORS

CITY OF PORTSMOUTH, NEW HAMPSHIRE

Independent Auditors' Reports Pursuant
to Government Auditing Standards
and Uniform Guidance

For the Year Ended June 30, 2019

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MELANSON HEATH
ACCOUNTANTS · AUDITORS

102 Perimeter Road
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Additional Offices:
Andover, MA
Greenfield, MA
Manchester, NH
Ellsworth, ME

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditors' Report

To the Honorable Mayor and City Council
City of Portsmouth, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Portsmouth, New Hampshire (the City), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 17, 2019.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Melanson Heath

December 17, 2019

MELANSON HEATH
ACCOUNTANTS · AUDITORS

102 Perimeter Road
Nashua, NH 03063
(603)882-1111
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Additional Offices:
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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditors' Report

To the Honorable Mayor and City Council
City of Portsmouth, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited the City of Portsmouth, New Hampshire's (the City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of City's major federal programs for the year ended June 30, 2019. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in

Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

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

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

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

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

Purpose of This Report

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 17, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Melanson Heath

March 17, 2020

CITY OF PORTSMOUTH, NEW HAMPSHIRE
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019

Federal Agency Cluster Pass-through Agency Program Title	Federal CFDA Number	Pass Through Identifying Number	Federal Expenditures	Passed Through to Subrecipient
U.S. Department of Agriculture				
Child Nutrition Cluster				
Passed Through New Hampshire Department of Education				
School Breakfast Program	10.553	Unknown	$ 66,950	$ -
National School Lunch Program - Cash Assistance	10.555	Unknown	188,198	-
National School Lunch Program - Non-Cash Assistance	10.555	Unknown	33,445	-
After School Snack Program	10.555	Unknown	1,995	-
Total Child Nutrition Cluster			290,588	-
Total U.S. Department of Agriculture			290,588	-
U.S. Department of Housing and Urban Development				
Direct Federal Program				
Community Development Block Grants/Small Cities Program	14.219	N/A	280,978	62,681
Total U.S. Department of Housing and Urban Development			280,978	62,681
U.S. Department of Justice				
Direct Federal Program				
Crime Victim Assistance	16.575	N/A	10,972	-
Missing Children's Assistance	16.543	N/A	266,281	-
Bulletproof Vest Partnership Program	16.607	N/A	11,913	-
Equitable Sharing Program	16.922	N/A	19,573	-
Passed Through New Hampshire Department of Justice				
Violence Against Women Formula Grants	16.588	Unknown	16,743	-
Total U.S. Department of Justice			325,482	-
U.S. Department of Transportation				
Highway Planning and Construction Cluster				
Passed Through New Hampshire Department of Transportation				
Highway Planning and Construction - Safe Routes to School I	20.205	28757	180,407	-
Highway Planning and Construction - Safe Routes to School II	20.205	28773	2,086	-
Highway Planning and Construction - Woodbury Ave	20.205	29781	228,568	-
Highway Planning and Construction - Peverly Hill Road	20.205	20258	52,320	-
Highway Planning and Construction - Elwyn Sidewalk/Sidepath	20.205	41752	422	-
Total Highway Planning and Construction Cluster			463,803	-
Highway Safety Cluster				
Passed Through New Hampshire Department of Transportation				
State and Community Highway Safety - Step Patrols	20.600	19-02-04	5,444	-
State and Community Highway Safety - Step Patrols	20.600	315-18A-104	5,447	-
State and Community Highway Safety - Operation Safe Commute	20.600	19-02-04	1,590	-
State and Community Highway Safety - Operation Safe Commute	20.600	315-18A-104	542	-
State and Community Highway Safety - Join the New Hampshire Clique	20.600	19-01-04	186	-
State and Community Highway Safety - DWI Patrols	20.600	19-07-04	4,491	-
State and Community Highway Safety - DWI Patrols	20.600	308-18A-087	2,352	-
State and Community Highway Safety - Distracted Driving	20.600	19-04-04	3,040	-
State and Community Highway Safety - Distracted Driving	20.600	318-18A-047	2,662	-
State and Community Highway Safety - Bicycle/Pedestrian	20.600	19-06-04	942	-
State and Community Highway Safety - Bicycle/Pedestrian	20.600	314-18A-015	2,156	-
State and Community Highway Safety - DWI Patrols and Checkpoints	20.600	30-18A-088	2,770	-
Total Highway Safety Cluster			31,622	-
Total U.S. Department of Transportation			495,425	-

(Continued)

(Continued)

CITY OF PORTSMOUTH, NEW HAMPSHIRE
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019

Federal Agency Cluster Pass-through Agency Program Title	Federal CFDA Number	Pass Through Identifying Number	Federal Expenditures	Passed Through to Subrecipient
Environmental Protection Agency				
Clean Water State Revolving Fund Cluster				
Passed Through New Hampshire Department of Environmental Services				
Capitalization Grants for Clean Water State Revolving Funds	66.458	CS330001-17	2,408,405	-
Total Clean Water State Revolving Fund Cluster			2,408,405	-
Total Environmental Protection Agency			2,408,405	-
U.S. Department of Education				
Special Education Cluster				
Passed Through New Hampshire Department of Education				
Special Education - Grants to States	84.027	72620, 82603, 92520	663,341	-
Special Education - Preschool Grants	84.173	72621, 82604, 92521	9,437	-
Total Special Education Cluster			672,778	-
Passed Through New Hampshire Department of Education				
Title I Grants to Local Educational Agencies	84.010	80151, 90223, 81632	346,105	-
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013	80167, 90505	84,974	-
Career and Technical Education - Basic Grants to States	84.048	93133	47,087	-
Twenty-First Century Community Learning Centers	84.287	90031	88,313	-
English Language Acquisition State Grants	84.365	70809, 80809, 90352	21,858	-
Improving Teacher Quality State Grants	84.367	84917, 90318, 88909	61,000	-
Student Support and Academic Enrichment	84.424	90458	6,500	-
Total U.S. Department of Education			1,328,615	-
U.S. Department of Health and Human Services				
Direct Federal Program				
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	N/A	70,000	-
Total U.S. Department of Health and Human Services			70,000	-
Total Federal Expenditures			$ 5,199,493	$ 62,681

The accompanying notes are an integral part of this schedule.

CITY OF PORTSMOUTH, NEW HAMPSHIRE

Notes to the Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2019

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the City of Portsmouth, New Hampshire (the City) under programs of the federal government for the year ended June 30, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position or cash flows of the City.

Note 2. Summary of Significant Accounting Policies

- Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement.
- The amounts reported for the National School Lunch Program – Non-Cash Assistance (Commodities) represent the fair value of commodities received.
- The City has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

CITY OF PORTSMOUTH, NEW HAMPSHIRE

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2019

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	___ yes ✓ no
• Significant deficiency(ies) identified?	___ yes ✓ none reported
Noncompliance material to financial statements noted?	___ yes ✓ no

Federal Awards

Internal control over major federal programs:	
• Material weakness(es) identified?	___ yes ✓ no
• Significant deficiency(ies) identified?	___ yes ✓ none reported
Type of auditors' report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	___ yes ✓ no

Identification of major federal programs:

CFDA Number(s)	Name of Federal Program or Cluster
20.205	Highway Planning and Construction
66.458	Capitalization Grants for Clean Water SRF

Dollar threshold used to distinguish between type A and type B programs:	$750,000
Auditee qualified as low-risk auditee?	✓ yes ___ no

SECTION II - FINANCIAL STATEMENT FINDINGS

None.

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None.

SECTION IV – SCHEDULE OF PRIOR YEAR FINDINGS

There were no findings in the prior year.

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 St. Concord, NH 03301	
1.3. Subrecipient Name Office of the Coos County Attorney		1.4. Subrecipient Address 55 School St. Lancaster, NH 03584	
1.5 Subrecipient Phone # 603-788-5559	1.6. Account Number 5017-072-500574	1.7. Completion Date 3/31/2022	1.8. Grant Limitation $ 14,071.50
1.9. Grant Officer for State Agency Kathleen B. Carr		1.10. State Agency Telephone Number 603-271-1234	
"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 John G. McCormick, Coös County Attorney	
Subrecipient Signature 2 *If Applicable*		Name & Title of Subrecipient Signor 2 *If Applicable*	
1.13. Acknowledgment: State of New Hampshire, County of Coos on 11/6/20, 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) SCOTT J. WHITAKER Justice of the Peace - New Hampshire My Commission Expires July 31, 2024			
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: Takhmina Rakhmatova Assistant Attorney General, On: / / 11/8/2020			
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").

Subrecipient Initial(s): _____

Date: 11-6-2020

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

8.3. 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.

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

Subrecipient Initial(s): _____

Date: 11-6-2020

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 intend 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. The Office of the Coos County Attorney as Subrecipient shall receive a grant from the New Hampshire Department of Justice (DOJ) for expenses incurred for services provided to victims of domestic and sexual violence, stalking and dating violence in compliance with the terms, conditions, specifications, and scope of work as outlined in the Subrecipient's application under Services, Training, Officers, Prosecutors for the Violence Against Women Act Formula Grant Program state solicitation.

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
   603-271-8091 or Travis.Tceboom@doj.nh.gov

Initial _____
Date 11-6-2020

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 the P-37.

   3a.The Subrecipient shall be awarded an amount not to exceed $14,071.50 of the total Grant Limitation upon Governor and Executive Council approval to 12/31/2021, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

   i. With sufficient reason, the Subrecipient may apply for an extension of the grant period for up to three months. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.
   ii. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Executive Council approval, nor after 12/31/2021, or 3/31/2022 if extension is granted.

Initial QM
Date 11.6.2020

EXHIBIT C

-SPECIAL PROVISIONS-

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

Initial
Date 11-6-2020

EXHIBIT C

Violence Against Women Act
SPECIAL CONDITIONS
Grant # 2020-WF-AX-0021

1. **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 assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance also is a material requirement of this award.

By accepting this award on behalf of the subrecipient, the authorized subrecipient official accepts all material requirements of the award, and specifically adopts, as if personally executed by the authorized recipient official, all assurances or certifications submitted by or on behalf of the subrecipient that relate to conduct during the period of performance.

Failure to comply with any one or more of these award requirements, whether a condition set out in full below, a condition incorporated by reference below, or an assurance or certification related to conduct during the award period may result in the Office on Violence Against Women ("OVW") or the NH Dept. of Justice ("NHDOJ") taking appropriate action with respect to the subrecipient and the award. Among other things, OVW or NHDOJ may withhold award funds, disallow costs, or suspend or terminate the award. DOJ, including OVW and NHDOJ, 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 34 U.S.C. 10271-10273), 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.

2. **Applicability of Part 200 Uniform Requirements and DOJ Grants Financial Guide**

The subrecipient agrees to comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by the Department of Justice (DOJ) in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements"), and the current edition of the DOJ Grants Financial Guide as posted on the OVW website, including any updated

Initial
Date 11-6-2020

version that may be posted during the period of performance. The recipient also agrees that all financial records pertinent to this award, including the general accounting ledger and all supporting documents, are subject to agency review throughout the life of the award, during the close-out process, and for three years after submission of the final Federal Financial Report (SF-425) or as long as the records are retained, whichever is longer, pursuant to 2 C.F.R. 200.333, 200.336.

3. **Requirement to report potentially duplicative funding**

If the subrecipient currently has other active awards of federal funds, or if the subrecipient receives any other award of federal funds during the period of performance for this award, the subrecipient promptly must determine whether funds from any of those other federal awards have been, are being, or are to be used (in whole or in part) for one or more of the identical cost items for which funds are provided under this award. If so, the subrecipient must promptly notify the NHDOJ Grants Management Unit in writing of the potential duplication, and, if so requested by the NHDOJ , must seek a budget modification or change-of-project-scope to eliminate any inappropriate duplication of funding.

4. **Requirements related to System for Award Management and unique entity identifiers**

The subrecipient must comply with applicable requirements regarding the System for Award Management (SAM), currently accessible at https://www.sam.gov. This includes applicable requirements regarding registration with SAM, as well as maintaining current information in SAM.

The subrecipient also must comply with applicable restrictions on subawards ("subgrants") to first-tier subrecipients (first-tier "subgrantees"), including restrictions on subawards to entities that do not acquire and provide the unique entity identifier required for SAM registration.

The details of the recipient's obligations related to SAM and to unique entity identifiers are posted on the OVW website at https://www.justice.gov/ovw/award-conditions (Award Condition: Requirements related to System for Award Management (SAM) and unique entity identifiers), and are incorporated by reference here.

5. **Employment eligibility verification for hiring under the award**

The subrecipient must ensure that, as part of the hiring process for any position within the United States that is or will be funded (in whole or in part) with award funds, the recipient (or any subrecipient at any tier) properly verifies the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. § 1324a(a)(1) and (2). The details of the recipient's obligations under this condition are posted on the OVW website at

Initial _____
Date 11-6-2020

https://www.justice.gov/ovw/award-conditions (Award Condition: Employment eligibility verification for hiring under award), and are incorporated by reference here.

6. **Requirement to report actual or imminent breach of personally identifiable information (PII)**

The recipient (and any subrecipient at any tier) must have written procedures in place to respond in the event of an actual or imminent breach (as defined in OMB M-17-12) if it (or a subrecipient)-- 1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of personally identifiable information (PII) (as defined in 2 C.F.R. 200.79) within the scope of an OVW grant-funded program or activity, or 2) uses or operates a Federal information system (as defined in OMB Circular A-130). The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to an OVW Program Manager no later than 24 hours after an occurrence of an actual breach, or the detection of an imminent breach.

In the event of an actual, or imminent, breach of Personally Identifiable Information of a U.S Department of Justice funded program or activity by a subrecipient, the subrecipient must have a procedure in place that indicates that the Grants Management Unit will be notified of the breach by the end of the business day (4:00 p.m EST) that the breach was reported. An e-mail will be sent to Grants@doj.nh.gov, which e-mails every staff member in the Grants Management Unit, notifying the Unit of the breach. The GMU Administrator, or designee, will respond to the subrecipient's e-mail notifying receipt of the notification by the end of the business day that it was received. If the subrecipient does not receive a confirmation e-mail from the GMU the subrecipient shall call the NH Department of Justice main number, (603)271-3658, and request to speak to the GMU and report the breach.

Subrecipients must have written procedures that document the process of notifying the GMU in the event of a PII breach. Written procedures will be verified during onsite monitoring's conducted by the GMU.

7. **Unreasonable restrictions on competition under the award; association with federal government.**

No recipient (or subrecipient, at any tier) may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by DOJ. The details of the recipient's obligations under this condition are posted on the OVW website at https://www.justice.gov/ovw/award-conditions (Award Condition: Unreasonable restrictions on competition under the award; association with federal government), and are incorporated by reference here.

Initial_____
Date 11-6-2020

EXHIBIT C

8. Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OVW 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 subrecipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award Condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OVW authority to terminate award)), and are incorporated by reference here.

9. Determinations of suitability to interact with participating minors

This condition applies to this award if it is indicated in the application for the award (as approved by DOJ) (or in the application for any subaward at any tier), the DOJ funding announcement (solicitation), or an associated federal statute that a purpose of some or all of the activities to be carried out under the award (whether by the recipient or a subrecipient at any tier) is to benefit a set of individuals under 18 years of age.

The recipient, and any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status. The details of this requirement are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

10. Compliance with applicable rules regarding approval, planning, and reporting of conferences, meetings, trainings, and other events

The recipient, and any subrecipient ("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.

Initial _____
Date 11-6-2020

EXHIBIT C

Information on the pertinent DOJ definition of conferences and the rules applicable to this award appears on the OVW website at https://www.justice.gov/ovw/conference-planning.

11. OVW Training Guiding Principles

The recipient understands and agrees that any training or training materials developed or delivered with funding provided under this award must adhere to the OVW Training Guiding Principles for Grantees and Subgrantees, available at https://www.justice.gov/ovw/resources-and-faqs-grantees#Discretionary.

12. Effect of failure to address audit issues

The subrecipient understands and agrees that the NHDOJ (and OJP or OVW, as appropriate) may withhold award funds, or may impose other related requirements, if (as determined by the NHDOJ) the subrecipient does not satisfactorily and promptly address outstanding issues from audits required by the Part 200 Uniform Requirements (or by the terms of this award), or other outstanding issues that arise in connection with audits, investigations, or reviews of DOJ awards.

13. Potential imposition of additional requirements

The subrecipient agrees to comply with any additional requirements that may be imposed by the NHDOJ (and OJP or OVW, as appropriate) during the period of performance for this award, if the subrecipient is designated as "high- risk" for purposes of the DOJ high-risk grantee list.

14. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 42

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 42, specifically including any applicable requirements in Subpart E of 28 C.F.R. Part 42 that relate to an equal employment opportunity program.

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15. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 38

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 38, specifically including any applicable requirements regarding written notice to program beneficiaries and prospective program beneficiaries.

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 recipient and subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations.

16. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 54

The recipient, and any subrecipient ("subgrantee") 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."

17. Restrictions on "lobbying" and policy development

In general, as a matter of federal law, federal funds may not be used by the recipient, or any subrecipient ("subgrantee") at any tier, either directly or indirectly, in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government, in order to avoid violation of 18 U.S.C. § 1913. The recipient, or any subrecipient ("subgrantee") may, however, use federal funds to collaborate with and provide information to federal, state, local, tribal and territorial public officials and agencies to develop and implement policies and develop and promote state, local, or tribal legislation or model codes designed to reduce or eliminate domestic violence, dating violence, sexual assault, and stalking (as those terms are defined in 34 U.S.C. § 12291(a)) when such collaboration and provision of information is consistent with the activities otherwise authorized under this grant program.

Another federal law generally prohibits federal funds awarded by OVW from being used by the recipient, or any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them) with respect to the awarding of a federal grant or cooperative agreement, subgrant, contract, subcontract, or loan, or with respect to actions such as renewing, extending, or modifying any such award. See 31

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U.S.C. § 1352. Certain exceptions to this law apply, including an exception that applies to Indian tribes and tribal organizations.

Should any question arise as to whether a particular use of federal funds by a recipient (or subrecipient) would or might fall within the scope of these prohibitions, the subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

18. Compliance with general appropriations-law restrictions on the use of federal funds for this fiscal year

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions, for each fiscal year, are set out at https://www.justice.gov/ovw/award-conditions (Award Condition: General appropriations-law restrictions on use of federal award funds), 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 subrecipient is to contact the NHDOJ Grants Management Unit for guidance, and may not proceed without the express prior written approval of NHDOJ.

19. Reporting Potential Fraud, Waste, and Abuse, and Similar Misconduct

The recipient and any subrecipients ("subgrantees") must promptly refer to the DOJ Office of the Inspector General (OIG) any credible evidence that a principal, employee, agent, subrecipient, contractor, subcontractor, or other person has, in connection with funds under this award -- (1) submitted a claim that violates 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.

Potential fraud, waste, abuse, or misconduct involving or relating to funds under this award should be reported to the OIG by-- (1) online submission accessible via the OIG webpage at https://oig.justice.gov/hotline/contact-grants.htm (select "Submit Report Online"); (2) mail directed to: U.S. Department of Justice, Office of the Inspector General, Investigations Division, ATTN: Grantee Reporting, 950 Pennsylvania Ave., NW, Washington, DC 20530; (3) by facsimile directed to the DOJ OIG Fraud Detection Office (Attn: Grantee Reporting) at (202) 616-9881 (fax).

Additional information is available from the DOJ OIG website at http://www.usdoj.gov/oig.

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20. Restrictions and certifications regarding non-disclosure agreements and related matters

No recipient or subrecipient ("subgrantee") under this award, or entity that receives a procurement contract or subcontract 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.

1. In accepting this award, the subrecipient--

a. 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

b. 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.

2. If the subrecipient does or is authorized under this award to make subawards ("subgrants"), procurement contracts, or both--

a. it represents that--

(1) it has determined that no other entity that the subrecipient'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

(2) it has made appropriate inquiry, or otherwise has an adequate factual basis, to support this representation; and

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b. 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.

21. Compliance with 41 U.S.C. 4712 (including prohibitions on reprisal; notice to employees)

The recipient (and any 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 NHDOJ or (OJP or OVW, as appropriate) for guidance.

22. Encouragement of policies to ban text messaging while driving

Pursuant to Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," 74 Fed. Reg. 51225 (October 1, 2009), DOJ encourages recipients and subrecipients ("subgrantees") to adopt and enforce policies banning employees from text messaging while driving any vehicle during the course of performing work funded by this award, and to establish workplace safety policies and conduct education, awareness, and other outreach to decrease crashes caused by distracted drivers.

23. Requirement to disclose whether recipient is designated high risk by a federal grant-making agency outside of DOJ.

If the recipient is designated high risk by a federal grant-making agency outside of DOJ, currently or at any time during the course of the period of performance under this award, the subrecipient must disclose that fact and certain related information to OVW by email to OVW.GFMD@usdoj.gov. For purposes of this disclosure, high risk includes any status under which a federal awarding agency

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provides additional oversight due to the recipient's past performance, or other programmatic or financial concerns with the recipient.

The recipient's disclosure must include the following: (1) the federal awarding agency that currently designates the recipient high risk; (2) the date the recipient was designated high risk; (3) the high-risk point of contact at that federal awarding agency (name, phone number, and email address); and (4) the reasons for the high-risk status, as set out by the federal awarding agency.

24. Availability of general terms and conditions on OVW website

The subrecipient agrees to follow the applicable set of general terms and conditions that are available at https://www.justice.gov/ovw/award-conditions. These do not supersede any specific conditions in this award document.

25. Compliance with statutory and regulatory requirements

The subrecipient agrees to comply with all relevant statutory and regulatory requirements, which may include, among other relevant authorities, the Violence Against Women Act of 1994, P.L. 103-322, the Violence Against Women Act of 2000, P.L. 106-386, the Violence Against Women and Department of Justice Reauthorization Act of 2005, P.L. 109-162, the Violence Against Women Reauthorization Act of 2013, P.L. 113-4, the Omnibus Crime Control and Safe Streets Act of 1968, 34 U.S.C. §§ 10101 et seq., and OVW's implementing regulations at 28 C.F.R. Part 90.

26. Compliance with solicitation requirements

The subrecipient agrees that it must be in compliance with requirements outlined in the solicitation under which the approved application was submitted, the applicable Solicitation Companion Guide, and any program-specific frequently asked questions (FAQs) on the OVW website (https://www.justice.gov/ovw/resources-and-faqs-grantees). The program solicitation, Companion Guide, and any program specific FAQs are hereby incorporated by reference into this award.

27. VAWA 2013 nondiscrimination condition

The subrecipient acknowledges that 34 U.S.C. § 12291(b)(13) prohibits subrecipients of OVW awards from excluding, denying benefits to, or discriminating against any person on the basis of actual or perceived race, color, religion, national origin, sex, gender identity, sexual orientation, or disability in any program or activity funded in whole or in part by OVW. Subrecipients may provide sex-segregated or sex-specific programming if doing so is necessary to the essential operations of the

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program, so long as the subrecipient provides comparable services to those who cannot be provided with the sex-segregated or sex-specific programming. The subrecipient agrees that it will comply with this provision. The subrecipient also agrees to ensure that any subrecipients ("subgrantees") at any tier will comply with this provision.

28. Misuse of award funds

The subrecipient understands and agrees that misuse of award funds may result in a range of penalties, including suspension of current and future funds, suspension or debarment from federal grants, recoupment of monies provided under an award, and civil and/or criminal penalties.

29. Limitation on use of funds to approved activities

The subrecipient agrees that grant funds will be used only for the purposes described in the subrecipient's application, unless the NHDOJ Grants Management Unit determines that any of these activities are out of scope or unallowable. The subrecipient must not undertake any work or activities that are not described in the subrecipient's application, award documents, or approved budget, and must not use staff, equipment, or other goods or services paid for with grant funds for such work or activities, without prior written approval by the NHDOJ.

30. Non-supplantation

The subrecipient agrees that grant funds will be used to supplement, not supplant, non-federal funds that would otherwise be available for the activities under this grant.

31. Confidentiality and information sharing

The subrecipient agrees to comply with the provisions of 34 U.S.C. § 12291(b)(2), nondisclosure of confidential or private information, which includes creating and maintaining documentation of compliance, such as policies and procedures for release of victim information. The subrecipient also agrees to comply with the regulations implementing this provision at 28 CFR 90.4(b) and "Frequently Asked Questions (FAQs) on the VAWA Confidentiality Provision (34 U.S.C. § 12291(b)(2))" on the OVW website at https://www.justice.gov/ovw/resources-and-faqs-grantees. The subrecipient also agrees to ensure that all subrecipients ("subgrantees") at any tier meet these requirements.

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EXHIBIT C

32. Activities that compromise victim safety and recovery or undermine offender accountability

The subrecipient agrees that grant funds will not support activities that compromise victim safety and recovery or undermine offender accountability, such as: procedures or policies that exclude victims from receiving safe shelter, advocacy services, counseling, and other assistance based on their actual or perceived sex, age, immigration status, race, religion, sexual orientation, gender identity, mental health condition, physical health condition, criminal record, work in the sex industry, or the age and/or sex of their children; procedures or policies that compromise the confidentiality of information and privacy of persons receiving OVW-funded services; procedures or policies that impose requirements on victims in order to receive services (e.g., seek an order of protection, receive counseling, participate in couples' counseling or mediation, report to law enforcement, seek civil or criminal remedies, etc.); procedures or policies that fail to ensure service providers conduct safety planning with victims; project design and budgets that fail to account for the access needs of participants with disabilities and participants who have limited English proficiency or are Deaf or hard of hearing; or any other activities outlined in the solicitation or companion guide under which the application was submitted.

33. Policy for response to workplace-related incidents of sexual misconduct, domestic violence, and dating violence

The recipient, and any subrecipient at any tier, must have a policy, or issue a policy within 270 days of the award date, to address workplace-related incidents of sexual misconduct, domestic violence, and dating violence involving an employee, volunteer, consultant, or contractor. The details of this requirement are posted on the OVW web site at https://www.justice.gov/ovw/award-conditions (Award Condition: Policy for response to workplace-related sexual misconduct, domestic violence, and dating violence), and are incorporated by reference here.

34. Termination or suspension for cause

The Director of OVW or the NHDOJ, upon a finding that there has been substantial failure by the subrecipient to comply with applicable laws, regulations, and/or the terms and conditions of the award or relevant solicitation, will terminate or suspend until satisfied that there is no longer such failure, all or part of the award, in accordance with the provisions of 28 C.F.R. Part 18, as applicable mutatis mutandis.

35. Performance progress reports and final report submission

The subrecipient agrees to provide OVW with specific information regarding subawards ("subgrants") made under this award. The subrecipient agrees to submit an annual report that includes: a) an

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assessment of whether stated goals and objectives were achieved; b) information on the effectiveness of activities carried out with grant funds, including the number of persons served and the number of persons seeking services who could not be served; c) information on each subaward made; and d) such other information as OVW may prescribe. Subrecipients are required to submit this report after the end of each calendar year but no later than March 15th each year. Recipients and subrecipients must use the designated forms and/or systems made available by OVW for performance reporting, which identify the information that recipients and subrecipients must collect and report as a condition of receiving funding under this award.

36. Subrecipient program income

Program income, as defined by 2 C.F.R. 200.80, means gross income earned by a non-federal entity that is directly generated by a supported activity or earned as a result of the federal award during the period of performance. Without prior approval, program income must be deducted from total allowable costs to determine the net allowable costs. In order to add program income to a subaward, subrecipients must seek approval from the NHDOJ prior to generating any program income. Any program income added to a subaward must be used to support activities that were approved in the budget and follow the conditions of the subaward agreement. Any program income approved by the NHDOJ Grants Management Unit must be reported by the subrecipient to the NHDOJ Grants Management Unit so that it is reported on the quarterly Federal Financial Report (SF-425) in accordance with the addition alternative. If the program income amount changes (increases or decreases) during the project period, the subrecipient must provide approval by the end of the project period. Failure to comply with these requirements may result in audit findings for both the recipient and the subrecipient.

37. Subrecipient product monitoring

The subrecipient agrees to be monitored to ensure that materials and products (written, visual, or sound) developed with OVW formula grant program funding fall within the scope of the grant program and do not compromise victim safety.

38. Publications disclaimer for STOP Formula subrecipients

The subrecipient agrees that all materials and publications (written, web-based, audio-visual, or any other format) resulting from subaward activities shall contain the following statement: "This project was supported by Subgrant No._____awarded by the state administering office for the Office on Violence Against Women, U.S. Department of Justice's STOP Formula Grant Program. The opinions, findings, conclusions, and recommendations expressed in this publication/program/exhibition are

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those of the author(s) and do not necessarily reflect the views of the state or the U.S. Department of Justice."

39. Copyrighted works

Pursuant to 2 C.F.R. 200.315(b), the recipient may copyright any work that is subject to copyright and was developed, or for which ownership was acquired, under this award. OVW reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use the work, in whole or in part (including in the creation of derivative works), for federal purposes, and to authorize others to do so.

OVW also reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use, in whole or in part (including in the creation of derivative works), any work developed by a subrecipient ("subgrantee") of this award, for federal purposes, and to authorize others to do so.

In addition, the recipient (or subrecipient, contractor, or subcontractor of this award at any tier) must obtain advance written approval from the OVW program manager assigned to this award, and must comply with all conditions specified by the program manager in connection with that approval, before: 1) using award funds to purchase ownership of, or a license to use, a copyrighted work; or 2) incorporating any copyrighted work, or portion thereof, into a new work developed under this award.

It is the responsibility of the recipient (and of each subrecipient, contractor, or subcontractor as applicable) to ensure that this condition is included in any subaward, contract, or subcontract under this award.

40. Consultant compensation rates

The subrecipient acknowledges that consultants paid with award funds generally may not be paid at a rate in excess of $81.25 per hour, not to exceed $650 per day. To exceed this specified maximum rate, recipients must submit to OVW a detailed justification and have such justification approved by OVW, prior to obligation or expenditure of such funds.

Issuance of this award or approval of the award budget alone does not indicate approval of any consultant rate in excess of $81.25 per hour, not to exceed $650 per day. Although prior approval is not required for consultant rates below this specified maximum rate, subrecipients are required to maintain documentation to support all daily or hourly consultant rates.

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EXHIBIT C

41. Required SAM and FAPIIS reporting

The subrecipient must comply with any and all applicable requirements regarding reporting of information on civil, criminal, and administrative proceedings connected with (or connected to the performance of) either this OVW award or any other grant, cooperative agreement, or procurement contract from the federal government. Under certain circumstances, recipients of OVW awards are required to report information about such proceedings, through the federal System for Award Management (known as "SAM"), to the designated federal integrity and performance system (currently, "FAPIIS").

The details of recipient obligations regarding the required reporting (and updating) of information on certain civil, criminal, and administrative proceedings to FAPIIS within SAM are posted on the OVW web site at: https://www.justice.gov/ovw/award-conditions (Award Condition: Recipient Integrity and Performance Matters, including Recipient Reporting to FAPIIS), and are incorporated by reference here.

42. Ongoing compliance with statutory certifications

The subrecipient agrees that compliance with the statutory certification requirements is an ongoing responsibility during the award period and that, at a minimum, a hold may be placed on the subrecipient's funds for noncompliance with any of the requirements of 34 U.S.C. § 10449 (regarding rape exam payments), 34 U.S.C. § 10449(e) (regarding judicial notification), 34 U.S.C. § 10450 (regarding certain fees and costs), and 34 U.S.C. § 10451 (regarding polygraphing of sexual assault victims). Non-compliance with any of the foregoing may also result in termination or suspension of the grant or other remedial measures, in accordance with applicable laws and regulations.

43. Requirements for subrecipients providing legal assistance

The subrecipient agrees that the legal assistance eligibility requirements, as set forth below, are a continuing obligation on the part of the subrecipient. The legal assistance eligibility requirements are: (1) any person providing legal assistance through a program funded under this grant program (A) has demonstrated expertise in providing legal assistance to victims of domestic violence, dating violence, sexual assault, or stalking in the targeted population; or (B) (i) is partnered with an entity or person that has demonstrated expertise described in subparagraph (A); and (ii) has completed or will complete training in connection with domestic violence, dating violence, stalking, or sexual assault and related legal issues, including training on evidence-based risk factors for domestic and dating violence homicide;

(2) any training program conducted in satisfaction of the requirement of paragraph (1) has been or will be developed with input from and in collaboration with a state, local, territorial, or tribal domestic

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violence, dating violence, sexual assault, or stalking victim service provider or coalition, as well as appropriate state, local, territorial, and tribal law enforcement officials; (3) any person or organization providing legal assistance through this grant program has informed and will continue to inform state, local, territorial, or tribal domestic violence, dating violence, stalking, or sexual assault programs and coalitions, as well as appropriate state and local law enforcement officials of their work; and (4) the recipient's organizational policies do not require mediation or counseling involving offenders and victims physically together, in cases where sexual assault, dating violence, domestic violence, or child sexual abuse is an issue. The recipient also agrees to ensure that any subrecipient ("subgrantee") at any tier will comply with this condition.

I have read and understand all 43 special provisions contained in this document:

Name and Title of Authorized Representative

[signature] 11-6-2020

Signature Date

Office of the Coös County Attorney, 55 School St. Suite 141 Lancaster, NH 03584

Name and Address of Agency

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EXHIBIT D

EEOP Reporting

I, John G. McCormick [*responsible official*], certify that

Scott J. Whitaker [*recipient*] has completed the EEO reporting tool certification

form at: **https://ojp.gov/about/ocr/faq_eeop.htm** on _____ [Date]

And that John G McCormick [*responsible official*] has completed the EEOP training at https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm on: 11-6-2020 [*date*]

I further certify that:
The office of the Coös County Attorney [*recipient*] will comply with applicable federal civil rights laws that prohibit discrimination in employment and in the delivery of services.

Signature: [signature] Date: 11-6-2020

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EXHIBIT E

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 Office of the Coös County Attorney (Applicant) certifies that any funds awarded through **grant number** 2021VAW06 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 Office of the Coös County Attorney (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: John G. McCormick, Coös County Attorney

Signature: [signature] Date: 11-6-2020

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Date 11-6-2020

EXHIBIT F

NEW HAMPSHIRE DEPARTMENT OF JUSTICE

CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS

Applicants should refer to the regulations cited below to determine the certification to which they are required to attest. Applicants should also review the instructions for certification included in the regulations before completing this form. The certifications shall be treated as a material representation of fact upon which reliance will be placed when the U.S. Department of Justice ("Department") determines to award the covered transaction, grant, or cooperative agreement.

1. LOBBYING

As required by 31 U.S.C. § 1352, as implemented by 28 C.F.R. Part 69, the Applicant certifies and assures (to the extent applicable) the following:
(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Applicant, 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, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Applicant's request for Federal funds is in excess of $100,000, and 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 Applicant shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities" in accordance with its (and any DOJ awarding agency's) instructions; and

(c) The Applicant shall require that the language of this certification be included in the award documents for all subgrants and procurement contracts (and their subcontracts) funded with Federal award funds and shall ensure that any certifications or lobbying disclosures required of recipients of such subgrants and procurement contracts (or their subcontractors) are made and filed in accordance with 31 U.S.C. § 1352.

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

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EXHIBIT F

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Applicant certifies, with respect to

prospective participants in a primary tier "covered transaction," as defined at 2 C.F.R. § 2867.20(a), that neither it nor any of its principals—

(a) is presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) has within a three-year period preceding this application been convicted of a felony criminal violation under any Federal law, or been convicted or had a civil judgment rendered against it for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, tribal, or local) transaction or private agreement or transaction;

violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion or receiving stolen property, making false claims, or obstruction of justice, or commission of any offense indicating a lack of business integrity or business honesty that seriously and directly affects its (or its principals') present responsibility;

(c) is presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, tribal, or local) with commission of any of the offenses enumerated in paragraph (b) of this certification; and/or

(d) has within a three-year period preceding this application had one or more public transactions (Federal, State, tribal, or local) terminated for cause or default.

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Applicant or any of its principals was convicted, within a three-year period preceding this application, of a felony criminal violation under any Federal law, the Applicant also must disclose such felony criminal conviction in writing to the Department (for OJP Applicants, to OJP at Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov), unless such disclosure has already been made.

3. FEDERAL TAXES

A. If the Applicant is a corporation, it certifies either that (1) the corporation has no unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability, or (2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP Applicants, to OJP at

Initial _____
Date 11-6-2020

Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov).

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application.

4. DRUG-FREE WORKPLACE (GRANTEES OTHER THAN INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, as implemented at 28 C.F.R. Part 83, Subpart F, for grantees, as defined at 28 C.F.R. §§ 83.620 and 83.650:
A. The Applicant certifies and assures that it will, or will continue to, provide a drug-free workplace by—

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in its workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an on-going drug-free awareness program to inform employees about—

(1) The dangers of drug abuse in the workplace;

(2) The Applicant's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the award be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the award, the employee will—

(1) Abide by the terms of the statement; and

(2) Notify the employer in writing of the employee's conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

(e) Notifying the Department, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title of any such convicted employee to the Department, as follows:

Initial _____
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EXHIBIT F

For COPS award recipients - COPS Office, 145 N Street, NE, Washington, DC, 20530;
For OJP and OVW award recipients - U.S. Department of Justice, Office of Justice Programs, ATTN: Control Desk, 810 7th Street, N.W., Washington, D.C. 20531.
Notice shall include the identification number(s) of each affected award;
(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency; and

(g)Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

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

John G. McCormick Coös County Attorney
Name and Title of Head of Agency

J. McCormick
Signature

11-6-2020
Date

Office of the Coös County Attorney, 55 School St, Suite 141
Name and Address of Agency
Lancaster, NH 03584

Initial
Date 11-6-2020

EXHIBIT G

U.S. Department of Justice
Office on Violence Against Women

Acknowledgement of Notice of Statutory Requirement to Comply with the Confidentiality and Privacy Provisions of the Violence Against Women Act, as Amended

Under section 40002(b)(2) of the Violence Against Women Act, as amended (42 U.S.C. 13925(b)(2)), grantees and subgrantees with funding from the Office on Violence Against Women (OVW) are required to meet the following terms with regard to nondisclosure of confidential or private information and to document their compliance. By signature on this form, applicants for grants from OVW are acknowledging that that they have notice that, if awarded funds, they will be required to comply with this provision, and will mandate that subgrantees, if any, comply with this provision, and will create and maintain documentation of compliance, such as policies and procedures for release of victim information, and will mandate that subgrantees, if any, will do so as well.

(A) **In general**
In order to ensure the safety of adult, youth, and child victims of domestic violence, dating violence, sexual assault, or stalking, and their families, grantees and subgrantees under this subchapter shall protect the confidentiality and privacy of persons receiving services.

(B) **Nondisclosure**
Subject to subparagraphs (C) and (D), grantees and subgrantees shall not—
(i) disclose, reveal, or release any personally identifying information or individual information collected in connection with services requested, utilized, or denied through grantees' and subgrantees' programs, regardless of whether the information has been encoded, encrypted, hashed, or otherwise protected; or
(ii) disclose, reveal, or release individual client information without the informed, written, reasonably time-limited consent of the person (or in the case of an unemancipated minor, the minor and the parent or guardian or in the case of legal incapacity, a court-appointed guardian) about whom information is sought, whether for this program or any other Federal, State, tribal, or territorial grant program, except that consent for release may not be given by the abuser of the minor, incapacitated person, or the abuser of the other parent of the minor.

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Date 11-6-2020

EXHIBIT G

If a minor or a person with a legally appointed guardian is permitted by law to receive services without the parent's or guardian's consent, the minor or person with a guardian may release information without additional consent.

(C) **Release**
If release of information described in subparagraph (B) is compelled by statutory or court mandate—
(i) grantees and subgrantees shall make reasonable attempts to provide notice to victims affected by the disclosure of information; and
(ii) grantees and subgrantees shall take steps necessary to protect the privacy and safety of the persons affected by the release of the information.

(D) **Information sharing**
(i) Grantees and subgrantees may share—
(I) nonpersonally identifying data in the aggregate regarding services to their clients and nonpersonally identifying demographic information in order to comply with Federal, State, tribal, or territorial reporting, evaluation, or data collection requirements;
(II) court-generated information and law enforcement-generated information contained in secure, governmental registries for protection order enforcement purposes; and
(III) law enforcement-generated and prosecution-generated information necessary for law enforcement and prosecution purposes.
(ii) In no circumstances may—
(I) an adult, youth, or child victim of domestic violence, dating violence, sexual assault, or stalking be required to provide a consent to release his or her personally identifying information as a condition of eligibility for the services provided by the grantee or subgrantee;
(II) any personally identifying information be shared in order to comply with Federal, tribal, or State reporting, evaluation, or data collection requirements, whether for this program or any other Federal, tribal, or State grant program.

(E) **Statutorily mandated reports of abuse or neglect**
Nothing in this section prohibits a grantee or subgrantee from reporting suspected abuse or neglect, as those terms are defined and specifically mandated by the State or tribe involved.

(F) **Oversight**
Nothing in this paragraph shall prevent the Attorney General from disclosing grant activities authorized in this Act to the chairman and ranking members of the Committee on the Judiciary of the House of Representatives and the Committee on the Judiciary of the Senate exercising Congressional oversight authority. All disclosures shall protect confidentiality and omit personally identifying information, including location information about individuals.

(G) **Confidentiality assessment and assurances**
Grantees and subgrantees must document their compliance with the confidentiality and privacy provisions required under this section.

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Date 11-6-2020

EXHIBIT G

As the duly authorized representative of the applicant, I hereby acknowledge that the applicant has received notice of that if awarded funding they will comply with the above statutory requirements. This acknowledgement shall be treated as a material representation of fact upon which the Department of Justice will rely if it determines to award the covered transaction, grant, or cooperative agreement.

John G. McCormick — Coos County Attorney

Typed Name of Authorized Representative — Title

603-788-5559

Telephone Number

Signature of Authorized Representative — 11-6-2020 Date Signed

Coos County Attorney's Office

Agency Name

Public Reporting Burden Paperwork Reduction Act Notice. Under the Paperwork Reduction Act, a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. We try to create forms that are accurate, can be easily understood, and which impose the least possible burden on you to provide us with information. The estimated average time to complete and file this form is 60 minutes per form. If you have comments regarding the accuracy of this estimate, or suggestions for making this form simpler, you can write to the Office on Violence Against Women, U.S. Department of Justice, 145 N Street, NE, 10th Floor, Washington, DC 20530.

CERTIFICATE OF AUTHORITY

I, Thomas Brady, Chair of the Coös County Board of Commissioners do hereby certify that:

(1) The Coös County Commissioners voted to accept funds and enter into a grant agreement with the New Hampshire Department of Justice;
(2) The Coös County Commissioners further authorize the Coös County Attorney to execute any documents which may be necessary for this contract;
(3) This authorization has not been revoked, annulled or amended in any manner whatsoever, and remains in full force and effect as of the date hereof;
(4) This authorization will remain in full force and effect until December 31, 2020, or until County Attorney John G. McCormick ceases to hold the title of Coös County Attorney; and
(5) The following now occupies the office indicated above:

John G. McCormick

IN WITNESS WHEREOF, I have hereunto set my hand as the Chair of the Coös County Commissioners this fourth day of November 2020

Thomas Brady

Thomas Brady, Coös County Commissioner

STATE OF NEW HAMPSHIRE
COUNTY OF (COÖS)

On this the 4th day of November 2020, before me Iris E. Emerson the undersigned officer, personally appeared Thomas Brady, who acknowledged their self to be the Chair for the Coös County Commissioners, being authorized to do so, executed the foregoing instrument for the purpose therein contained.

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

Iris E Emerson

Justice of the Peace/Notary Public
Commission Expiration Date: 11-8-2022

Primex
NH Public Risk Management Exchange

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:	*Member Number:*	*Company Affording Coverage:*
Coos County PO Box 10 West Stewartstown, NH 03597	602	NH Public Risk Management Exchange - Primex³ 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	
X **General Liability (Occurrence Form)**	7/1/2020	7/1/2021	Each Occurrence	$5,000,000
Professional Liability (describe)			General Aggregate	$5,000,000
☐ Claims Made ☐ Occurrence			Fire Damage (Any one fire)	
			Med Exp (Any one person)	
Automobile Liability			Combined Single Limit (Each Accident)	
Deductible Comp and Coll:			Aggregate	
Any auto				
X **Workers' Compensation & Employers' Liability**	1/1/2021	1/1/2022	X Statutory	
			Each Accident	$2,000,000
			Disease – Each Employee	$2,000,000
			Disease – Policy Limit	
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
State of New Hampshire Attorney General- Department of Justice 33 Capitol St Concord, NH 03301		

Primex³ – NH Public Risk Management Exchange

By: *Mary Beth Purcell*

Date: 1/11/2021 mpurcell@nhprimex.org

Please direct inquires to:
Primex³ Claims/Coverage Services
603-225-2841 phone
603-228-3833 fax

SCOTT J. WHITAKER, ESQ.
[redacted]

EDUCATION

University of New Hampshire School of Law, Concord, NH
- J.D., May 2014
- Admitted to New Hampshire Bar, May 2014

Plymouth State University, Plymouth, NH
- B.A., History, May 2010

White Mountains Community College, Berlin, NH
- A.A., Liberal Arts, May 2008
- A.S., Culinary Arts, May 2008

EMPLOYMENT

Assistant County Attorney, Coös County Attorney's Office, Lancaster, NH
February 2018 – Present
- Assists the Coös County Attorney with prosecuting felonies and misdemeanors in Superior Court, along with appeals from District Courts
- Works closely with the Coös County Sheriff's Department, New Hampshire State Police, and local police departments while ensuring the rights of victims are protected

Associate, Waystack Frizzell, Trial Lawyers, Colebrook, NH
May 2014 – February 2018
- Practiced law in a wide-range of fields, focusing on civil litigation and criminal law
- Managed a state-wide and federal litigation practice ranging from district court trials to hearings in the U.S. District Court of New Hampshire

Captain, Joint Operations Center, NH Army National Guard, Concord, NH
July 2000 – Present
- Responsible for coordinating, directing, and providing resources from the NH National Guard in response to local, state, and national emergencies
- Served honorably on three deployments: Operation Iraqi Freedom II in 2004-2005, Operation New Dawn in 2010-2011, and Operation Spartan Shield in 2015

OTHER EXPERIENCES

New Hampshire Bar Association, Concord, NH
- 2019-Present – Board of Governors, Coös County Governor
- 2019-Present – Ethics Committee, Member
- 2018-Present – We The People, District and State Competitions Judge

Leadership Challenge Program Level 2, Leadership Foundry
September 2018
- LCP-II is a three-day course highlighting competencies essential for successful strategic leadership. LCP II focuses on how to incorporate individual talents to create a cohesive work force.

Leadership Challenge Program Level 1, Leadership Foundry
November 2017
- Targeting individuals in organizations who lead small groups, LCP-1 is a three-day course focusing on individual behavior preferences, leadership tendencies, and the efficacy of those preferences over the short and long term

Adjunct Faculty, White Mountains Community College, Berlin, NH
January 2016
- Responsible for instructing students, adhering to college guidelines and regulations, and ensuring all institution educational goals are met
- Spring 2016 – Introduction to Economics and Sustainability

Chief Justice, UNH School of Law Moot Court Advisory Board, Concord, NH
May 2013 – May 2014
- As chief justice, organized the application and try-out process and coordinated six, three-member teams to compete in six different competitions
- Competed twice as a moot court competitor: in 2013 and 2014 in the August A. Rendigs National Products Liability Competition

Daniel Webster Scholars Program, UNH School of Law
August 2012 – May 2014
- Completed two-year long program designed as a comprehensive, practice-based, teaching and bar licensing program
- Work was monitored and approved to be admitted to the New Hampshire Bar by assigned bar examiner, Federal Magistrate Judge Andrea K. Johnstone

CONTINUING LEGAL EDUCATION[1]

2019-2020

- Writing and Speaking to Win (NH Bar Association)
- 2020 Midyear Meeting (NH Bar Association)

2018-2019

- Damages and Collection: What Every Litigator Needs to Know (NH Bar Association)
- NH Governor's Highway Safety Impaired Driving Conference (NH Office of Highway Safety)
- 34th Annual San Diego International Conference on Child and Family Maltreatment (Chadwick Center for Children and Families)
- A Practical Guide to Evidence (NH Bar Association)

2017-2018

- Mediation: Winning Without Trying (NH Association for Justice)
- Cybercrime and Technology in the Courtroom (NH Bar Association)

2016-2017

- Criminal Practice Training (NH Public Defender)
- 2016 Federal Practice Institute (US District Court)
- Nuts and Bolts of Criminal Law (NH Bar Association)
- Process Choices in Plea Negotiations (Harvard Law School)
- Death Resulting from Overdose (NH Association of Criminal Defense Lawyers)

2015-2016

- Effective Voir Dire (American Bar Association)
- 2016 Midyear Meeting (NH Bar Association)
- Reptile: The Black Letter Law Seminar (NH Association for Justice)
- Substance Abuse in a Time of Crisis (NH Association of Criminal Defense Lawyers)

[1] Lists Continuing Legal Education courses completed over the last five years.

The Assistant County Attorney assists the Coös County Attorney with prosecuting felonies and misdemeanors in Superior Court, misdemeanor conviction appeals from District Court, and presenting cases before a grand jury for indictment. The assistant attorney works closely with and advises the Coös County Sheriff's Department, New Hampshire State Police, and local police departments in the investigation and handling of felony crimes, along with the Victim Witness Advocate to protect victim's rights. This work frequently has the assistant attorney closely working with the victims of crimes and witnesses in guiding them through the criminal justice process. The assistant attorney discusses legal aspects of cases with staff and law enforcement, provides counsel to law enforcement during the criminal process, and is available to law enforcement to provide advice and guidance during non-office hours.