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STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF ECONOMIC STABILITY

129 PLEASANT STREET, CONCORD, NH 03301
603-271-9474 1-800-852-3345 Ext. 9474
Fax: 603-271-4230 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

Lori A. Weaver
Interim Commissioner

Karen E. Hebert
Director

May 16, 2023

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Economic Stability, to amend a Grant Agreement with New Hampshire Catholic Charities d/b/a New Hampshire Food Bank (VC #177165), Manchester, NH, to continue to incentivize the purchase of fresh fruits and vegetables for Supplemental Nutrition Assistance Program recipients residing in New Hampshire, by exercising a contract renewal option, by increasing the price limitation by $200,000 from $150,000 to $350,000 and extending the completion date from June 30, 2023 to June 30, 2025, effective July 1, 2023, upon Governor and Council approval. 100% General Funds.

The original contract was approved by Governor and Council on March 23, 2022, item #15.

Funds are anticipated to be available in the following account for State Fiscal Years 2024 and 2025, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

05-95-045-450010-32550000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: BUREAU OF FAMILY ASSISTANCE, SNAP INCENTIVE PROGRAMS

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget	Increased (Decreased) Amount	Revised Budget
2022	102-500731	Contracts for Prog Svc	45060015	$50,000	$0	$50,000
2023	102-500731	Contracts for Prog Svc	45060015	$100,000	$0	$100,000
2024	102-500731	Contracts for Prog Svc	45060015	$0	$100,000	$100,000
2025	102-500731	Contracts for Prog Svc	45060015	$0	$100,000	$100,000
			Total	**$150,000**	**$200,000**	**$350,000**

EXPLANATION

The purpose of this request is for the Contractor to continue providing incentives to Supplemental Nutrition Assistance Program (SNAP) recipients residing in NH for the purchase of fresh fruits and vegetables, in accordance with RSA 161:2, Duties of the Department, with respect to the public assistance and welfare activities of the State, section XIII-a, SNAP Incentive Programs.

The Grantee will continue to utilize funds to serve NH SNAP recipients, providing a dollar-for-dollar match, up to $20.00 per day for the purchase of fresh fruits and vegetables at participating farmers' markets, farm stands, mobile markets, community supported agriculture sites, grocery stores, or other participating direct food retailers. This dollar-for-dollar match is automatically calculated when the recipient uses his or her Electronic Benefit Transfer (EBT), SNAP Card at participating vendors. In 2022, vendors reported that the average SNAP transaction for fresh fruits and vegetables increased from 13% in 2017 to 46% in 2022. This represents a positive behavioral shift in consumers eating healthier, and one could assume it is due to the availability of the dollar-for-dollar match, which makes these choices more affordable.

Approximately 100,000 individuals will be served through June 30, 2025, based on SNAP recipient participation in State Fiscal Year 2022.

As referenced in Exhibit A, Revisions to Standard Grant Agreement Provisions, of the original agreement, the parties have the option to extend the agreement for up to two (2) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and Governor and Council approval. The Department is exercising its option to renew services for two (2) of the two (2) years available.

Should the Governor and Council not authorize this request, the Department will not have the resources necessary to comply with NH RSA 161:2. In addition, SNAP recipients would lose the opportunity to purchase fresh fruits and vegetables through incentivized, affordable means, available to them at a dollar-for-dollar match.

Area served: Statewide.

Source of Funds: 100% General Funds.

Respectfully submitted,

Lori A. Weaver
Interim Commissioner

State of New Hampshire
Department of Health and Human Services
Amendment #1

This Amendment to the Snap Incentive Program Support Funding Grant Agreement is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and New Hampshire Catholic Charities d/b/a New Hampshire Food Bank ("Grantee").

WHEREAS, pursuant to an agreement ("Grant Agreement") approved by the Governor and Executive Council on March 23, 2022 (Item #15), the Grantee agreed to perform certain services based upon the terms and conditions specified in the Grant Agreement and in consideration of certain sums specified; and

WHEREAS, pursuant to the Form G-1, General Provisions, Paragraph 20 and Exhibit A, Subsection 1.1, the Grant Agreement may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

WHEREAS, the parties agree to extend the term of the Grant Agreement and increase the price limitation to support continued delivery of these services; and

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

1. Form G-1, General Provisions, Block 1.7, Completion Date, to read:

   June 30, 2025

2. Form G-1, General Provisions, Block 1.8, Grant Limitation, to read:

   $350,000

3. Form G-1, General Provisions, Block 1.9, Grant Officer for State Agency, to read:

   Robert W. Moore, Director

4. Modify Exhibit C, Payment Terms, Section 3, to read:

   3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, as specified in Exhibit B, Scope of Services, not to exceed the amount specified in Form G-1, General Provisions, Block 1.8, Grant Limitation.

5. Modify Exhibit C, Payment Terms, Section 7, to read:

   7. Notwithstanding Paragraph 20 of the Form G-1, General Provisions, changes limited to adjusting amounts within the Grant Limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

All terms and conditions of the Grant Agreement not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2023, upon Governor and Council approval.

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

State of New Hampshire
Department of Health and Human Services

5/24/2023
Date

DocuSigned by:
Karen Hebert
528C6CEB1B4A416...
Name: Karen Hebert
Title: Division Director

New Hampshire Catholic Charities
d/b/a New Hampshire Food Bank

5/19/2023
Date

DocuSigned by:
Dominique A. Rust
EE05CC145262453...
Name: Dominique A. Rust
Title: VP & COO

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

OFFICE OF THE ATTORNEY GENERAL

5/31/2023
Date

DocuSigned by:
Robyn Guarino
748734844941460...
Name: Robyn Guarino
Title: Attorney

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

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that NEW HAMPSHIRE CATHOLIC CHARITIES is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on March 07, 1946. 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: **66153**

Certificate Number: **0006213048**

IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 21st day of April A.D. 2023.

David M. Scanlan

Secretary of State

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that NEW HAMPSHIRE FOOD BANK is a New Hampshire Trade Name registered to transact business in New Hampshire on January 16, 1995. 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: **224188**

Certificate Number: **0005868043**

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 September A.D. 2022.

David M. Scanlan

Secretary of State

CERTIFICATE OF AUTHORITY

I, Edward J. Powers, 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 Catholic Charities.

(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 September 14, 20 22, at which a quorum of the Directors/shareholders were present and voting.

(Date)

VOTED: That Thomas Blonski, Dominique Rust and David Hildenbrand (may list more than one person)

(Name and Title of Contract Signatory)

is duly authorized on behalf of New Hampshire Catholic Charities 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: 5/31/23

Signature of Elected Officer
Name: Edward J. Powers
Title: Secretary

DocuSign Envelope ID: A5FC07D5-8D6F-4623-87BF-57CA95F807F4

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 03/13/2023

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

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

PRODUCER Porter & Curtis, LLC 225 State Road Media, PA 19063	**CONTACT NAME:** Suzanne Robotham **PHONE (A/C, No, Ext):** **FAX (A/C, No):** **E-MAIL ADDRESS:** srobotham@portercurtis.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : THE NATIONAL CATHOLIC RISK RETENTION GROUP, INC	10083
INSURER B : PRINCETON EXCESS AND SURPLUS LINES INSURANCE COMPA	10786
INSURER C : CHURCH MUTUAL INSURANCE COMPANY	18767
INSURER D :	
INSURER E :	
INSURER F :	

INSURED
NEW HAMPSHIRE CATHOLIC CHARITIES
D/B/A NEW HAMPSHIRE FOOD BANK
100 William Loeb Drive
Unit 3
MANCHESTER, NH 03109

COVERAGES **CERTIFICATE NUMBER:** C000227985 Account: 70000-000 **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:			RRG 10407-26	03/01/2023	03/01/2024	EACH OCCURRENCE	$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ Included
							MED EXP (Any one person)	$ Not Covered
							PERSONAL & ADV INJURY	$ 1,000,000
							GENERAL AGGREGATE	$ None Applicable
							PRODUCTS - COMP/OP AGG	$ None Applicable
								$
C	AUTOMOBILE LIABILITY X ANY AUTO OWNED AUTOS ONLY [ ] SCHEDULED AUTOS HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY			0500000 09-539072	03/01/2023	03/01/2024	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
B	[ ] UMBRELLA LIAB [X] OCCUR X EXCESS LIAB [X] CLAIMS-MADE DED [ ] RETENTION $			N2-A3-FF-0000022-03	03/01/2023	03/01/2024	EACH OCCURRENCE	$ 14,000,000
							AGGREGATE	$
								$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N [ ] (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A					PER STATUTE [ ] OTH-ER	
							E.L. EACH ACCIDENT	$
							E.L. DISEASE - EA EMPLOYEE	$
							E.L. DISEASE - POLICY LIMIT	$
A	Professional Liability - Incidental Medical			RRG 10407-26	03/01/2023	03/01/2024	$1,000,000 Each Occurence	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
The limits include applicable retentions. The certificate holder is included as an Additional Insured if required by written contract.

CERTIFICATE HOLDER

State of New Hampshire - Department of Health & Human Services
129 Pleasant Street
Concord, NH 03301

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

DocuSign Envelope ID: A5FC07D5-8D6F-4623-87BF-57CA95F807F4

CATHOCHA1

ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 04/18/2023

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

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

PRODUCER USI Insurance Services LLC 3 Executive Park Drive, Suite 300 Bedford, NH 03110 855 874-0123	CONTACT NAME: Linda Jaeger, CIC PHONE (A/C, No, Ext): 855 874-0123 FAX (A/C, No): E-MAIL ADDRESS: linda.jaeger@usi.com
INSURED New Hampshire Catholic Charities d/b/a New Hampshire Food Bank 215 Myrtle Street Manchester NH 03105	INSURER(S) AFFORDING COVERAGE — NAIC # INSURER A : AIM Mutual Insurance Company — 33758 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 INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$
	☐ CLAIMS-MADE ☐ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$
	☐ POLICY ☐ PRO-JECT ☐ LOC						PRODUCTS - COMP/OP AGG	$
	☐ OTHER:							$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$
	☐ ANY AUTO						BODILY INJURY (Per person)	$
	☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
	☐ UMBRELLA LIAB ☐ OCCUR						EACH OCCURRENCE	$
	☐ EXCESS LIAB ☐ CLAIMS-MADE						AGGREGATE	$
	☐ DED ☐ RETENTION $							$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y/N [N] (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		ECC60040006032022A 3A States: NH	11/01/2022	11/01/2023	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)

RE: Food for All

CERTIFICATE HOLDER

State of N.H.
Dept. of Health & Human Services
129 Pleasant Street
Concord, NH 03301-3857

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

SCLCA

New Hampshire
FOOD BANK
A Program of Catholic Charities NH

The Mission of the New Hampshire Food Bank is to feed hungry people by soliciting and effectively distributing grocery products and perishable foods, and offering innovative programs through a statewide network of approved agencies; by advocating for systemic change; and by educating the public about the nature of, and solutions to, problems of hunger in New Hampshire.

BAKER NEWMAN NOYES

New Hampshire Food Bank

Audited Financial Statements

Years Ended March 31, 2022 and 2021
With Independent Auditors' Report

Baker Newman & Noyes LLC
MAINE | MASSACHUSETTS | NEW HAMPSHIRE
800.244.7444 | www.bnncpa.com

BAKER NEWMAN NOYES

Baker Newman & Noyes LLC
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800.244.7444 I www.bnncpa.com

INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
New Hampshire Catholic Charities

Opinion

We have audited the financial statements of New Hampshire Food Bank (the Food Bank), which comprise the statements of financial position as of March 31, 2022 and 2021, the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Food Bank as of March 31, 2022 and 2021, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

To the Board of Trustees
New Hampshire Catholic Charities

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Food Bank's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Food Bank's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Baker Newman & Noyes LLC

Manchester, New Hampshire
July 12, 2022

NEW HAMPSHIRE FOOD BANK

STATEMENTS OF FINANCIAL POSITION

March 31, 2022 and 2021

ASSETS

	2022			2021		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Current assets:						
Cash and cash equivalents	$ 6,272,770	$3,246,266	$ 9,519,036	$ 7,998,055	$5,033,893	$13,031,948
Accounts receivable	62,623	–	62,623	83,162	–	83,162
Grant receivable	–	–	–	1,550,000	–	1,550,000
Inventory	763,557	–	763,557	1,894,890	–	1,894,890
Prepaid expenses	23,022	–	23,022	15,280	–	15,280
Total current assets	7,121,972	3,246,266	10,368,238	11,541,387	5,033,893	16,575,280
Fixed assets:						
Leasehold improvements	495,534	–	495,534	389,911	–	389,911
Equipment and vehicles	1,500,280	–	1,500,280	1,569,235	–	1,569,235
Furniture and fixtures	64,859	–	64,859	64,859	–	64,859
Construction in progress	165,992	–	165,992	–	–	–
	2,226,665	–	2,226,665	2,024,005	–	2,024,005
Less accumulated depreciation	(1,219,106)	–	(1,219,106)	(1,237,240)	–	(1,237,240)
Fixed assets, net	1,007,559	–	1,007,559	786,765	–	786,765
Investments, at fair value	5,992,956	–	5,992,956	145,119	–	145,119
Total assets	$14,122,487	$3,246,266	$17,368,753	$12,473,271	$5,033,893	$17,507,164

LIABILITIES AND NET ASSETS

	2022			2021		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Current liabilities:						
Accounts payable:						
Trade	$ 141,291	$ –	$ 141,291	$ 210,863	$ –	$ 210,863
Other	98,806	–	98,806	193,646	–	193,646
Accrued salaries and wages	86,297	–	86,297	116,225	–	116,225
Employee benefits payable	82,004	–	82,004	72,329	–	72,329
Total current liabilities	408,398	–	408,398	593,063	–	593,063
Net assets:						
Without donor restrictions (undesignated)	13,714,089	–	13,714,089	11,880,208	–	11,880,208
With donor restrictions	–	3,246,266	3,246,266	–	5,033,893	5,033,893
Total net assets	13,714,089	3,246,266	16,960,355	11,880,208	5,033,893	16,914,101
Total liabilities and net assets	$14,122,487	$3,246,266	$17,368,753	$12,473,271	$5,033,893	$17,507,164

See accompanying notes.

NEW HAMPSHIRE FOOD BANK

STATEMENTS OF ACTIVITIES

Years Ended March 31, 2022 and 2021

	2022			2021		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, gains and other support:						
Annual appeal	$ 106,678	$ –	$ 106,678	$ 142,542	$ –	$ 142,542
Bequests, donations and fundraising	9,865,121	861,561	10,726,682	15,199,019	3,890,048	19,089,067
In-kind donations	19,763,634	–	19,763,634	17,598,575	–	17,598,575
Net assets released from restrictions	2,649,188	(2,649,188)	–	483,737	(483,737)	–
Other	521,691	–	521,691	798,875	–	798,875
Net revenues, gains and other support	32,906,312	(1,787,627)	31,118,685	34,222,748	3,406,311	37,629,059
Expenses:						
Program services	29,588,085	–	29,588,085	26,152,136	–	26,152,136
Fundraising	1,054,472	–	1,054,472	689,740	–	689,740
Support services	277,864	–	277,864	248,944	–	248,944
Total expenses	30,920,421	–	30,920,421	27,090,820	–	27,090,820
Investment (loss) income, net	(152,010)	–	(152,010)	45,408	–	45,408
Change in net assets	1,833,881	(1,787,627)	46,254	7,177,336	3,406,311	10,583,647
Net assets, beginning of year	11,880,208	5,033,893	16,914,101	4,702,872	1,627,582	6,330,454
Net assets, end of year	$13,714,089	$ 3,246,266	$16,960,355	$11,880,208	$5,033,893	$16,914,101

See accompanying notes.

NEW HAMPSHIRE FOOD BANK

STATEMENTS OF FUNCTIONAL EXPENSES

Years Ended March 31, 2022 and 2021

	2022				2021			
	Program Services	Fund-raising	Support Services	Total	Program Services	Fund-raising	Support Services	Total
Expenses:								
Salaries and wages	$ 1,547,748	$ 574,074	$223,251	$ 2,345,073	$ 1,375,464	$510,173	$198,400	$ 2,084,037
Employee benefits	330,014	99,387	38,651	468,052	256,233	93,755	36,461	386,449
Payroll taxes	110,661	41,045	15,962	167,668	97,634	36,213	14,083	147,930
Professional fees	38,598	–	–	38,598	24,564	–	–	24,564
Fundraising costs	–	339,966	–	339,966	–	49,599	–	49,599
Other purchased services	408,390	–	–	408,390	240,360	–	–	240,360
Advertising and promotion	42,820	–	–	42,820	46,578	–	–	46,578
Recruiting advertising	933	–	–	933	602	–	–	602
Office supplies	10,177	–	–	10,177	8,277	–	–	8,277
Other supplies	92,437	–	–	92,437	85,739	–	–	85,739
Postage and shipping	335,574	–	–	335,574	326,698	–	–	326,698
Program materials	53,283	–	–	53,283	39,904	–	–	39,904
Printing	426,433	–	–	426,433	365,021	–	–	365,021
Telephone	15,968	–	–	15,968	17,301	–	–	17,301
Dues and subscriptions	9,867	–	–	9,867	9,538	–	–	9,538
Information technology	90,466	–	–	90,466	84,009	–	–	84,009
Rent and occupancy costs	535,550	–	–	535,550	533,652	–	–	533,652
Equipment maintenance, repairs and rentals	159,156	–	–	159,156	140,257	–	–	140,257
Travel	62,496	–	–	62,496	52,972	–	–	52,972
Hospitality	424	–	–	424	588	–	–	588
Conferences and meetings	38,738	–	–	38,738	5,571	–	–	5,571
Depreciation	119,414	–	–	119,414	95,931	–	–	95,931
Insurance	50,669	–	–	50,669	49,083	–	–	49,083
Miscellaneous	23,027	–	–	23,027	59,024	–	–	59,024
Donations	254,264	–	–	254,264	263,962	–	–	263,962
Gifts	–	–	–	–	84	–	–	84
Food purchases and vending	5,711,606	–	–	5,711,606	4,566,822	–	–	4,566,822
Food donations	18,689,833	–	–	18,689,833	17,030,158	–	–	17,030,158
Administration costs	353,837	–	–	353,837	223,390	–	–	223,390
Bank service charges	75,702	–	–	75,702	152,720	–	–	152,720
Total expenses	$29,588,085	$1,054,472	$277,864	$30,920,421	$26,152,136	$689,740	$248,944	$27,090,820

See accompanying notes.

NEW HAMPSHIRE FOOD BANK

STATEMENTS OF CASH FLOWS

Years Ended March 31, 2022 and 2021

	2022	2021
Cash flows from operating activities:		
Change in net assets	$ 46,254	$ 10,583,647
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Restricted donations	(861,561)	(3,890,048)
Depreciation	119,414	95,931
Loss (gain) on investments, net	324,148	(35,654)
Loss on disposal of fixed assets	–	24,665
Food donations received	(19,556,460)	(17,521,804)
Food donations distributed	18,689,833	17,030,158
Change in operating assets and liabilities:		
Accounts receivable	20,539	14,730
Grant receivable	1,550,000	(1,550,000)
Inventory	1,997,960	(500,680)
Prepaid expenses	(7,742)	(943)
Accounts payable and accrued expenses	(184,665)	47,302
Deferred revenue	–	(2,000)
Net cash provided by operating activities	2,137,720	4,295,304
Cash flows from investing activities:		
Purchases of fixed assets	(340,208)	(416,261)
Purchases of investments, net	(6,171,985)	(2,937)
Net cash used by investing activities	(6,512,193)	(419,198)
Cash flows from financing activities:		
Restricted donations	861,561	3,890,048
Net cash provided by financing activities	861,561	3,890,048
Net (decrease) increase in cash, cash equivalents and restricted cash	(3,512,912)	7,766,154
Cash, cash equivalents and restricted cash, beginning of year	13,031,948	5,265,794
Cash, cash equivalents and restricted cash, end of year	$ 9,519,036	$ 13,031,948

See accompanying notes.

1. Description of Organization and Summary of Significant Accounting Policies

Organization

The New Hampshire Food Bank ("the Food Bank") is a program of New Hampshire Catholic Charities d/b/a Catholic Charities New Hampshire ("Catholic Charities") which is a nonprofit organization providing health and social service programs to individuals throughout the State of New Hampshire. Under the umbrella of Catholic Charities, the Food Bank receives a significant amount of support in the form of operational oversight, human resources, accounting, information technology and data processing services. The Food Bank distributes food to more than 400 nonprofit food agencies throughout New Hampshire. It receives food donations through community food drives, local farmers, grocery stores and wholesalers, and purchases food for distribution across the state. The Food Bank has also developed wide-reaching programs to serve and educate their registered agencies and poor and vulnerable residents throughout the state.

Basis of Presentation

The accompanying financial statements have been prepared using the accrual basis of accounting. In accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), the Food Bank 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 that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Food Bank. These net assets may be used at the discretion of the Food Bank's management and the Board of Trustees.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Food Bank, or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. The Food Bank does not have any donations which are perpetual in nature at March 31, 2022 or 2021.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

1. **Description of Organization and Summary of Significant Accounting Policies (Continued)**

Risks and Uncertainties

On March 11, 2020, the World Health Organization declared the outbreak of the coronavirus (COVID-19) a pandemic. The COVID-19 pandemic has significantly affected employees, systems, communities and business operations, as well as the U.S. economy and financial markets. The extent to which COVID-19 impacts the Food Bank going forward will depend on numerous evolving factors which cannot be reliably predicted, including the duration and scope of the pandemic; governmental, business, and individual's actions in response to the pandemic; and the impact on the global and regional economic activity.

Cash and Cash Equivalents

The Food Bank considers certificates of deposit and other highly liquid debt instruments with a maturity of three months or less from the date of purchase to be cash equivalents.

Catholic Charities maintains a centralized operating account which receives and disburses cash of all of its wholly-owned agencies and funds. This account had a balance of $29,562,009 and $18,173,700 at March 31, 2022 and 2021, respectively, of which $9,144,784 and $11,111,589 represents the Food Bank's portion at March 31, 2022 and 2021, respectively. Catholic Charities also maintained a centralized time deposit account which earned interest revenue on behalf of all of its wholly-owned agencies and funds. This account had a balance of $8,200,000 at March 31, 2021, of which $1,600,000 represented the Food Bank's portion at March 31, 2021. This account was closed during fiscal year 2022. These balances have been included in cash and cash equivalents in the accompanying financial statements, and include cash and cash equivalents both with and without donor restrictions.

Accounts Receivable

Accounts receivable are due from nonprofit agencies and organizations and are reported at their estimated net collectible amounts. Management evaluates outstanding accounts receivable based on an analysis of the aging and the status of the accounts, and establishes an allowance for doubtful accounts as a charge to operations through bad debt expense. Uncollectible accounts are charged off against the allowance for doubtful accounts. Delinquency status is determined based on contractual terms. The Food Bank does not generally require collateral for the extension of credit. Management of the Food Bank determined that no allowance for doubtful accounts was required at March 31, 2022 and 2021.

Grant Receivable

Conditional grants are earned and recognized as revenue when the Food Bank has incurred related expenditures, which are reimbursable in accordance with specific grant requirements. Grants earned but not yet received are recorded as grant receivable in the accompanying statements of financial position.

1. **Description of Organization and Summary of Significant Accounting Policies (Continued)**

Revenue Recognition

The majority of the Food Bank's revenue is derived from grants and contributions for which revenue is recognized in accordance with Accounting Standards Update (ASU) No. 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made.* The Food Bank accounts for product and program income in accordance with Accounting Standards Codification (ASC) Topic 606, *Revenue from Contracts with Customers.*

A performance obligation, as defined in ASC Topic 606, is a promise in a contract to transfer a distinct good or service to a customer. A contract's transaction price is allocated to each distinct performance obligation and recognized as revenue at the point in time, or over the period, in which the performance obligation is satisfied. Performance obligations associated with program and product income are typically satisfied when the product is shipped to or received by the customer under the terms of delivery. Customers are generally invoiced shortly after product is delivered, with payment generally due within a month or less of the invoice date.

Substantially all of the Food Bank's performance obligations are satisfied as of a point in time. Therefore, there is little judgment in determining when control transfers for the Food Bank's revenue streams as described above. The transaction price for sales generally equals the amount billed to the customer for the product delivered during the accounting period.

Inventory

Inventory consists primarily of food and product which is purchased for resale by the Food Bank and product which is donated. Inventory values for purchased products are stated at the lower of cost or net realizable value. Donated inventory items are valued at the estimated average wholesale value of one pound of donated product as outlined in the "Product Valuation Survey Methodology," prepared by Feeding America, of which the Food Bank is a member. The Food Bank may provide for an allowance for obsolescence based on specific review and historical loss factors. Management determined that no allowance for inventory obsolescence was required at March 31, 2022 and 2021.

Fixed Assets

It is the Food Bank's policy to capitalize fixed assets over $500. Lesser amounts are charged to operations. Fixed assets are capitalized at cost if purchased or at their estimated fair value if the assets are donated.

The Food Bank provides for depreciation of its fixed assets on the straight-line method by charges to expense in amounts estimated to recover the initial carrying value of the assets over their estimated useful lives. Depreciation expense was $119,414 in 2022 and $95,931 in 2021.

1. **Description of Organization and Summary of Significant Accounting Policies (Continued)**

Gifts of long-lived assets, such as equipment and vehicles, are reported as donations without donor restrictions, unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as donations with donor restrictions.

Investments

Investments are carried at fair value in the accompanying statements of financial position. See note 10 for fair value measurement disclosures for investments. Catholic Charities maintains a centralized investment fund which receives and pools all of the money received, and invests in various securities in accordance with Catholic Charities' investment policy. Beginning in fiscal year 2022, the Food Bank also maintains its own investment fund (see note 10). Catholic Charities and the Food Bank classify their investments as trading securities. Investment (loss) income (including realized and unrealized gains and losses on investments, interest and dividends) is included as a component of the change in net assets without donor restrictions unless the income is restricted by donor or law. The investment income or loss of the pooled investment fund is allocated to the Food Bank based on its percentage share of the total fund. At March 31, 2022 and 2021, the fair value of the Food Bank's portion of the pooled investment fund was $150,780 and $145,119, respectively. Investment gains allocated to the Food Bank totaled $951 and $35,654 for the years ended March 31, 2022 and 2021, respectively. Net investment loss for the Food Bank for the year ended March 31, 2022 includes $43,710 of realized gains and ($367,858) of unrealized losses. Net investment income for the Food Bank for the year ended March 31, 2021 includes ($3,066) of realized losses and $38,720 of unrealized gains.

Investments that individually exceed 10% of total investments include the Vanguard Total Stock Market Exchange Traded Fund at March 31, 2022. There were no investments that individually exceeded 10% of total investments at March 31, 2021.

Donated Goods and Services

Donated goods and services are reported as support at estimated fair value at the date of the gift. During the years ended March 31, 2022 and 2021, the Food Bank received approximately $19,556,000 and $17,522,000, respectively, of donated product. The approximate average wholesale value of one pound of donated product at the national level, which was determined to be $1.79 in 2022 and $1.74 in 2021, was based on a study performed by Feeding America, of which the Food Bank is a member.

Food donations are reported as a program expense when the food is distributed to local distribution centers and needy individuals. During the years ended March 31, 2022 and 2021, the Food Bank distributed approximately $18,690,000 and $17,030,000, respectively, of donated product.

Exclusive of the donated food, other in-kind donations and services for which fair value can be validated and requiring special expertise have been reflected in the accompanying financial statements at their estimated fair value. For the years ended March 31, 2022 and 2021, the Food Bank received approximately $208,000 and $77,000 in other donated goods and services, respectively.

1. **Description of Organization and Summary of Significant Accounting Policies (Continued)**

In addition, a number of individuals and organizations have volunteered their services to the Food Bank. For those services that do not require special expertise, the estimated value of such donated services has not been recorded in the accompanying financial statements.

Restricted Support

The Food Bank reports gifts of cash, fixed assets and other assets as donor-restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions in the statements of activities as net assets released from restrictions. In the absence of donor-imposed stipulations regarding how long donated fixed assets must be used, the Food Bank has adopted a policy of reporting the expiration of donor restrictions when the donated or acquired long-lived assets are placed in service. The Food Bank has adopted a policy of treating donor-restricted donations whose restrictions are met within the same year as received as donations within net assets without donor restrictions in the accompanying statements of activities.

Net assets with donor restrictions were available for the following purposes at March 31:

	2022	2021
Subject to expenditure for specified purposes:		
Food purchases and distribution	$1,103,753	$2,705,933
Training and education	154,299	78,533
SNAP program	365,223	249,193
Summer feeding program	43,382	36,442
Transportation	71,142	56,796
Mobile food pantry	245,803	456,883
Partner agency support	1,262,664	1,450,113
	$3,246,266	$5,033,893

Net assets totaling $2,649,188 and $483,737 were released from donor restrictions for the years ended March 31, 2022 and 2021, respectively, due to the satisfaction of donor restrictions.

Functional Allocation of Expenses

The Food Bank allocates employee salaries, benefits and payroll taxes to program services, fundraising services, and support services based on management estimates of the percentage of time each individual devotes to each type of service. Support services include payroll costs, allocated based on time studies, for services provided by Catholic Charities for operational oversight, human resources, accounting, information technology and data processing services.

1. **Description of Organization and Summary of Significant Accounting Policies (Continued)**

Advertising and Promotion

It is the Food Bank's policy to expense advertising and promotion costs as incurred. Advertising and promotion costs were $42,820 and $46,578 in 2022 and 2021, respectively.

Income Taxes

The Food Bank is operated by Catholic Charities which is classified as a public charity and is exempt from federal and state income taxes under the provisions of Section 501(c)(3) of the Internal Revenue Code. As a result, no provision for income taxes is required.

Management evaluated the Food Bank's tax positions and concluded the Food Bank had maintained its tax-exempt status, does not have any significant unrelated business income and had taken no uncertain tax positions that require adjustment to the accompanying financial statements. The Food Bank reports its activities as part of the Catholic Charities Form 990 filing.

Recent Accounting Pronouncements

In February 2016, the Financial Accounting Standards Board (FASB) issued ASU No. 2016-02, *Leases (Topic 842)*, which requires that lease arrangements longer than twelve months result in an entity recognizing an asset and liability. The pronouncement is effective for the Food Bank beginning April 1, 2022. The guidance may be adopted retrospectively. The Food Bank is currently evaluating the impact this guidance will have on its financial statements. Management does not anticipate a material impact.

In September 2020, the FASB issued ASU No. 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets.* ASU 2020-07 enhances the presentation of disclosure requirements for contributed nonfinancial assets. ASU 2020-07 requires entities to present contributed nonfinancial assets as a separate line item in the statement of activities and disclose the amount of contributed nonfinancial assets recognized within the statement of activities by category that depicts the type of contributed nonfinancial assets, as well as a description of any donor-imposed restrictions associated with the contributed nonfinancial assets and the valuation techniques used to arrive at a fair value measure at initial recognition. ASU 2020-07 is effective for the Food Bank beginning April 1, 2022. The adoption of ASU 2020-07 is not expected to have a significant impact on its financial statements.

Subsequent Events

Events occurring after the statement of financial position date are evaluated by management to determine whether such events should be recognized or disclosed in the financial statements. Management has evaluated subsequent events through July 12, 2022, which is the date the financial statements were available to be issued.

1. Description of Organization and Summary of Significant Accounting Policies (Continued)

Subsequent to year end, in June 2022, the Food Bank was notified that it had been awarded $880,000 in grant funding under the Local Food Purchase Assistance Cooperative Agreement Program (the Program). Under the Program, the NH Department of Agriculture, Markets and Food (NHDAMF) will collaborate with the Food Bank and its partners on the expansion of NH Feeding NH. NHDAMF will subaward procurement activities for this grant to the Food Bank, which will use its NH Feeding NH program to distribute funds to its network of more than 400 partner agencies. The Program's funding is expected to be expended over a two-year period.

2. Liquidity and Availability

At March 31, 2022, the Food Bank has approximately $6,336,000 of financial assets available within one year of the statement of financial position date to meet cash needs for general expenditure. These financial assets consist of cash of approximately $6,273,000 and accounts receivable of approximately $63,000. None of these financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the statement of financial position date. The Food Bank's goal is generally to structure its financial assets to be available as its general expenditures, liabilities and other obligations become due. At the onset of the COVID-19 pandemic, donors entrusted the Food Bank with millions of dollars of support intended to address anticipated short- and long-term increases in food insecurity among New Hampshire residents as a result of the pandemic. As a result, cash on hand at March 31, 2022 and 2021 was in excess of typical levels. As part of its liquidity plan, excess cash is invested in short-term investments, including time deposits accounts. In the event of an unanticipated liquidity need, the Food Bank could request, if necessary, contributions from Catholic Charities.

3. Related Party Transactions

In previous years, Catholic Charities conducted a capital campaign to raise funds to defray costs associated with the purchase and renovation of a warehouse used by the Food Bank. The warehouse, improvements made to the property and fixed equipment are considered to be assets owned by Catholic Charities' home office. The related expenses and depreciation expense for these assets are included in the home office accounts of Catholic Charities. Based on the estimated market rate for similar space, the Food Bank pays rent to the home office for use of the facility on a month-to-month basis. Rent expense was $345,000 for the years ended March 31, 2022 and 2021.

The Food Bank leases a portion of their building to a program of Catholic Charities. There is no formal lease agreement. The total rent revenue was $30,000 for the years ended March 31, 2022 and 2021.

4. Retirement Plan

Catholic Charities has a contributory defined contribution retirement plan. The Food Bank's eligible employees may participate in this plan by deferring a portion of their pay as plan contributions. The Food Bank also makes contributions to the plan equal to 3% of the eligible employees' gross wages. The total expense for the years ended March 31, 2022 and 2021 was approximately $57,000 and $52,000, respectively.

5. Commitments

The Food Bank leases various trucks under leases which expire through 2029. Lease payments totaled approximately $69,000 and $64,000 in 2022 and 2021, respectively. The following is a summary of future minimum lease payments for the remaining lease years ending March 31:

2023	$ 46,996
2024	46,996
2025	28,683
2026	25,020
2027	25,020
Thereafter	31,275
	$203,990

6. Compensated Absences

The Food Bank has a policy whereby employees earn days of compensated absence, based upon length of employment. It is the Food Bank's policy to accrue for these compensated absences as the time is earned. An accrual for compensated absences, inclusive of vacation, earned but not taken, of $82,004 in 2022 and $72,329 in 2021, has been included in the accompanying financial statements.

7. Insurance

The Food Bank pays premiums for liability and automobile insurance to the Diocese of Manchester ("the Diocese"), an organization related to Catholic Charities through common governance. The Diocese is self-insured up to a maximum amount per occurrence and has secured insurance to provide for losses over this amount. The premiums are expensed by the Food Bank over the term of coverage. Total liability and automobile insurance billed by the Diocese and included in insurance expense in the accompanying financial statements was approximately $36,000 and $33,000 in 2022 and 2021, respectively.

8. Major Suppliers

As a member of Feeding America, the national network of food banks, the Food Bank gains access to otherwise unattainable food donations and potential funding. The Food Bank is able to use the national resources of Feeding America to negotiate wholesale food prices and supply their agencies with high-value items at a substantial discount. Partner retailers who only donate to Feeding America members made food donations to the Food Bank totaling approximately $12,253,000 and $7,039,000 for the years ended March 31, 2022 and 2021, respectively. These donations represented approximately 62% and 40% of the total donated food received for the years ended March 31, 2022 and 2021, respectively.

9. Contingencies

Catholic Charities has pledged all of their business assets, as defined, and a mortgage lien on the land and buildings of four of its healthcare facilities as collateral for various bonds issued by the New Hampshire Health and Education Facilities Authority (NHHEFA). The proceeds of the bonds were used to finance various construction projects, fixed asset additions and refinance certain debt throughout Catholic Charities and its related programs. On May 1, 2021, Catholic Charities reissued the NHHEFA bonds to reset the interest rate to a lower interest rate. The balance outstanding on the bonds was approximately $14,364,000 and $15,289,000 at March 31, 2022 and 2021, respectively.

In addition, Catholic Charities has provided a self-subordinating mortgage deed on certain real property used by the Food Bank, in accordance with a grant from the New Hampshire Community Development Finance Authority. In accordance with the grant, the mortgage shall self-amortize, on a straight-line basis, over a ten-year period beginning on December 31, 2012.

10. Fair Value Measurements

Fair value is the price that would be received upon sale of an asset or paid upon transfer of a liability in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market for that asset or liability. The fair value should be calculated based on assumptions that market participants would use in pricing the asset or liability, not on assumptions specific to the entity. In addition, the fair value of liabilities should include consideration of nonperformance risk including the Food Bank's own credit risk.

The fair value hierarchy for valuation inputs prioritizes the inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market. Each fair value measurement is reported in one of the three levels which is determined by the lowest level input that is significant to the fair value measurement in its entirety. These levels are:

Level 1 – inputs are based upon unadjusted quoted prices for identical instruments traded in active markets.

10. Fair Value Measurements (Continued)

Level 2 – inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 – inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include option pricing models, discounted cash flow models, and similar techniques.

As discussed in note 1, Catholic Charities maintains a pooled investment fund which is allocated to its various agencies. The Food Bank's allocation of the pooled investment fund consists exclusively of level 1 mutual funds totaling $150,780 and $145,119 at March 31, 2022 and 2021, respectively.

Also, as discussed in note 1, the Food Bank maintains its own investment fund as of March 31, 2022. The following presents the balance of assets measured at fair value on a recurring basis at March 31, 2022:

	Level 1	Level 2	Level 3	Total
Cash and cash equivalents	$ 1,112	$ –	$ –	$ 1,112
Equity mutual funds	1,709,911	–	–	1,709,911
International equity mutual funds	764,229	–	–	764,229
Fixed income mutual funds	860,619	–	–	860,619
Exchange traded funds – other	563,411	–	–	563,411
Exchange traded funds – equity	1,942,894	–	–	1,942,894
Investments at fair value	$5,842,176	$ –	$ –	$5,842,176

CATHOLIC CHARITIES
NEW HAMPSHIRE

BOARD OF TRUSTEES 2022-2023

Most Reverend Peter A. Libasci	(Chair)
Very Rev. Jason Jalbert	(Vicar General)
Russ Ouellette	(Vice Chair)
Dr. Susan Huard	(Deputy Vice Chair)
E.J. Powers	(Secretary)
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Adam Coughlin

Kate Baker Demers

Dr. Kevin Desrosiers

Tina Legere

Jeff McLean

Catharine Mirabile

Fr. Andrew Nelson

Ken Senus

ELISE BOLSTER, RDN, LD

EDUCATION:

UNH Dietetic Intern
University of New Hampshire Durham, NH 03824 — May 2017

Bachelor of Science, Health Science: Nutrition — May 2013
Keene State College, Keene, NH

PROFESSIONAL EXPERIENCE:

Public Policy Coordinator Co-Chair — **September 22 - current**
State Policy Representative — October 21-August 22
New Hampshire Academy of Nutrition and Dietetics, NHAND

Nutrition Programs Manager — September 2019- current
NH Food Bank, Manchester, NH
700 East Industrial Park Drive, Manchester NH 03109

- Manage and oversee nutrition and community initiatives department; Cooking Matters by Share Our Strength, SNAP Outreach and Application Assistance Program, NH SNAP Nutrition Incentive Network, USDA Summer Food Service Program, Leah's Pantry Nutrition Pantry Program in NH.
- Creator and collaborator of the New Hampshire Food Bank Nutrition Policy.
- Active contributor to the New Hampshire Food Access Coalition.
- Network Leadership Team Member for New Hampshire Food Alliance. — Fall 2021- current
- Member of the Food is Medicine Coalition Accelerator Program. — June 2020-June 2021
- Former member of the Commission to Address Child Hunger in NH.

RFS Programs Outreach Coordinator — June 2018- September 2019
New Hampshire Food Bank, Manchester, NH

- Lead coordinator for USDA Summer Food Service Program sponsorship in Coos and Carrol County, NH. Responsibilities include creating and monitoring SFSP budget, completing NHDOE state application, hiring and training staff, ordering food for foodservice sites, collecting state agency required site paperwork, conducting USDA required site monitoring, and grant writing and reporting.
- Collaborate with community partners to identify potential new areas for remote SFSP.
- Committee member for Greater Nashua Food Council, NH Farm to School Network.
- Coordinate, facilitate, and maintain Cooking Matters relationships across NH.

Share Our Strength's Cooking Matters
AmeriCorps National Direct Service Member — June 2017 – service end date: June 2018
New Hampshire Food Bank, Manchester, NH

- Coordinated, facilitated, and implemented Cooking Matters, CM, courses across NH.
- Partnered with community agencies to implement hands-on courses to target audience.
- Recruited and managed CM volunteers to facilitate CM courses and tours.
- Prepared CM classes; transported equipment to site, packed appropriate educational materials, bought and transported groceries, and prepared and trained volunteer staff.
- Completed CM program evaluations and other program reporting documentation as necessary.

UNH Dietetic Internship July 2016 - May 2017

Community and Clinical Dietetic Intern September 2016 –May 2017

Manchester School District, Manchester, NH

- Developed and implemented a 6-week nutrition lesson plan for Southside Middle School (6th-8th grade) addressing MyPlate's Dietary Guidelines, the six essential nutrients, healthy snacking, and the importance of breakfast. Incorporated hands on kitchen safety and culinary education into lessons.
- Created educational material through monthly newsletters and an online blog regarding topics of Spring Gardening, Mindful Eating, and Healthy Snacking.
- Taught nutrition education to Cooking Matters participants.

Southern New Hampshire Hospital, Nashua, NH

- Applied evidence based guidelines using the NCM for nutritional diagnosed patients.
- Nutritionally assessed, diagnosed, intervened, and monitored and evaluated patients of varying nutritional status to promote healing and rehabilitation.
- Provided education and counseling skills to facilitate behavior change for CHF, diabetic and low-residue diet patients.
- Participated in staff relief and effectively and efficiently completed assessments and follow-ups.

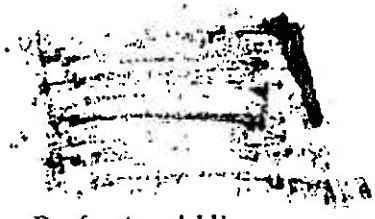
Per Diem Health and Wellness Provider Nov. 2014- Dec. 2015

Preventure® Corporate Wellness, Coventry, RI

- Member of Blue Cross Blue Shield of Rhode Island core group.
- Hosted information booths and designated seminars for Preventure's cliental.

CERTIFICATONS:

ServSafe Certified Expires: 7/18/2021



Brendan W. Cornwell
[redacted]

Professional History:

New Hampshire Food Bank, NH Nutrition Incentive Network Coordinator, 2016-Present

- Coordinated funding from USDA, charitable donations, and grants to Regional Lead partners for Nutrition Incentive programming.
- Ensured allocated funds for Nutrition Incentives were used exclusively for eligible, locally grown fruits and vegetables, following program guidelines.
- Certified and trained participating venues, staff, and vendors to accept SNAP benefits associated with Nutrition Incentives.
- Established data collection, reporting, and program transparency measures.
- Led monthly meetings to facilitate discussions on statewide network development, common branding, marketing and outreach, fundraising strategies, and advocacy efforts.

Seacoast Eat Local, SNAP Lead, 2009–2016

- Designed and implemented Seacoast Eat Local's SNAP program, providing ongoing expertise on SNAP regulations and compliance.
- Supported coordination and vendor selection for SEL Winter Farmers' Markets.
- Addressed employee issues and acted as a liaison between employees and the Board of Directors from 2011 to 2015.

Arcadia Publishing, Production Coordinator, 2002–2009

- Scheduled, managed, and supervised a team of six in-house employees and freelancers.
- Oversaw scheduling, trafficking, and supervision of all book production phases, including author delivery, for 300+ new titles annually.
- Ensured timely delivery of book projects to print with the highest quality standards.
- Corresponded with authors and acquisition editors, managed author-prepared files and photos, and facilitated weekly production meetings.
- Supervised editorial freelancers and coordinated reprints for 2,000+ back-list titles.
- Managed digital file archives and streamlined workflow between a remote editorial office and local production team.

Britt Wicander

[redacted]

EDUCATION

University of New Hampshire - Durham, NH — **August 2017 - May 2022**
Bachelor of Arts: Philosophy and EcoGastronomy — *GPA: 3.70*

- Dean's List: every semester '17-'22
- Phi Beta Kappa member
- 1st Place at EcoGastronomy Undergraduate Research Conference: May '22
- Leave of Absence: Jan '21- Jan '22

UNH Leadership Camp — **January 16-19 2019**
UNH MLK Summit — **February 22-24 2019**

RELEVANT WORK & LEADERSHIP EXPERIENCE

Friends Forever International — Remote / Durham, NH — **December 2021 – April 2022**
Intern

- Created 8 workshops related to nutrition and mindfulness for the "Healthy Living" curriculum of the Friends Forever program

UNH: The Socratic Society – Durham, NH — **September 2017 – December 2020**
Coordinator & Member

- Facilitated weekly discussion on varying topics (e.g. veganism, climate change, consciousness, genetic modification, etc) for a group of 30-60 students and faculty
- Created visually appealing posters with Adobe InDesign
- Organized trips to a local retirement home to have collaborative discussions with 15-20 residents

COMMUNITY SERVICE

Newmarket Community Church — Newmarket, NH — **July 2020 – August 2020**
Volunteer

- Stocked and sorted canned goods and fresh produce
- Tracked and distributed inventory to customers of the community according to their individual needs

Doo-Bee-Doo Farm — Lee, NH & Newmarket, NH — **July 2018 – August 2020**
Seasonal Volunteer

- Seeded, harvested, and washed crops such as lettuce, carrots, broccoli, peppers, squash, potatoes, tomatoes, watermelon, and other organic fruits and vegetables
- Assisted the owners at farmer's markets while customers inquired about and purchased produce

RELEVANT COURSEWORK

NUTR 400: Nutrition in Health & Well Being — **August 2017 – December 2017**
Student

- Learned about nutrient functions, digestion, nutrient assessments, tools for planning a healthy diet, food availability and access, and deficiency and toxicity diseases
- Assessed case studies using 24-hour diet recall, nutrition questionnaire, and three day food record for nutrient demands of each participant
- Assessed myself for nutrient demands after using a three day food diary

TIFFANY SWEATT

Passionate and dedicated Registered Dietitian with over eight years of experience leading food service operations and providing nutrition education in a hospital setting. Adept at developing and executing community focused programs including an educational food distribution program for patients with chronic conditions and food insecurity.

EXPERIENCE

2023 - PRESENT
CULINARY & NUTRITION PROGRAMS DIRECTOR
NH FOOD BANK, MANCHESTER, NH
Oversee the operations within the culinary and nutrition programs at the NH Food Bank.

2014 - 2023
NUTRITION SERVICES DIRECTOR
UPPER CONNECTICUT VALLEY HOSPITAL, COLEBROOK, NH
Oversee food service operations for patient dining and retail food service. Hire and coordinate training for food service staff. Maintain payroll and departmental budget. Ensure compliance with food safety regulations. Mediate and resolve conflicts. Create menus in accordance with specialized diets. Provide inpatient and outpatient medical nutrition therapy. Coordinate community nutrition programs including the Prescription Food Program and Summer Meals Program. Oversee grant budgets and reporting needs.

2013 – 2014
COMMUNITY NUTRITION EDUCATOR
HEALTHY OXFORD HILLS, NORWAY, ME
Develop, promote, and conduct nutrition education classes throughout southern Oxford County. Expand SNAP use at farmer's markets through marketing and educational programming.

EDUCATION

ROSALIND FRANKLIN UNIVERSITY, CHICAGO, IL - **DECEMBER 2013**
MASTER OF SCIENCE, NUTRITION EDUCATION

BALL STATE UNIVERSITY, MUNCIE, IN - **DECEMBER 2012**
DIETETIC INTERNSHIP

UNIVERSITY OF MAINE, ORONO, ME - **MAY 2009**
BACHELOR OF SCIENCE, FOOD SCIENCE & NUTRITION

CERTIFICATIONS

Registered Dietitian, Licensed Dietitian, ServSafe Certified

New Hampshire Catholic Charities d/b/a New Hampshire Food Bank

SNAP Incentive Program Support Funding/ RGA-2022-DEHS-01-SNAPI-01-A01

Key Personnel

Name	Job Title	Salary Amount Paid from this Contract
Elise Bolster	Nutrition Programs Manager	$0
Brendan Cornwell	SNAP Incentive Coordinator	$0
Britt Wicander	SNAP Incentive Coordinator	$0
Tiffany Sweatt	Culinary & Nutrition Director	$0

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STATE OF NEW HAMPSHIRE

DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIVISION OF ECONOMIC & HOUSING STABILITY

Lori A. Shibinette
Commissioner

Karen E. Hebert
Director

129 PLEASANT STREET, CONCORD, NH 03301
603-271-9474 1-800-852-3345 Ext. 9474
Fax: 603-271-4230 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

March 2, 2022

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Economic and Housing Stability, to enter into a grant agreement with New Hampshire Catholic Charities d/b/a New Hampshire Food Bank, (VC#177165), Manchester, NH, in the amount of $150,000 to incentivize the purchase of fresh fruits and vegetables for Supplemental Nutrition Assistance Program (SNAP) recipients residing in New Hampshire, with the option to renew for up to two (2) additional years, effective upon Governor and Council approval through June 30, 2023. 100% General Funds.

Funds are available in the following account for State Fiscal Years 2022 and 2023, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

05-95-045-4500-32550000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SERVICES, HHS: BUREAU OF FAMILY ASSISTANCE, SNAP INCENTIVE PROGRAMS

State Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2022	102-500731	Contracts for Prog Svc	TBD	$50,000
2023	102-500731	Contracts for Prog Svc	TBD	$100,000
			Total	**$150,000**

EXPLANATION

The purpose of this request is to incentivize the purchase of fresh fruits and vegetables for Supplemental Nutrition Assistance Program (SNAP) recipients residing in New Hampshire, in accordance with House Bill 2 of the 2021 NH Regular Legislative Session, effective July 1, 2021, modified RSA 161:2, Food Stamp Program, by adding section XIII-a, SNAP Incentive Programs, which requires the Department to "implement SNAP incentive programs enabling beneficiaries of the federal Supplemental Nutrition Assistance Program to receive a dollar-for-dollar match for fresh fruits and vegetables, with an emphasis on locally grown, at participating farmer's markets, farm stands, mobile markets, community supported agriculture sites, grocery stores, or other participating direct food retailers."

The Grantee will serve SNAP recipients residing in New Hampshire and will utilize funds to provide a dollar-for-dollar match of up to $20.00 per day for fresh fruits and vegetables at participating farmer's markets, farm stands, mobile markets, community supported agriculture sites, food cooperatives, grocery stores, and other participating direct food retailers.

The Department selected the awardee through a competitive bid process using a Request for Grant Applications (RGA) that was posted on the Department's website from December 9, 2021 through January 6, 2022. Eligible applicants were required to be current recipients of the Gus Schumacher Nutrition Incentive Program (GusNIP) or Food Insecurity Nutrition Incentive Program (FINI) Grant. The Department received one (1) application, which met the eligibility requirements. The bid sheet is attached.

As referenced in Exhibit A, Revisions to Standard Grant Agreement Provisions, Section 1.1. of the attached agreement, the parties have the option to extend the agreement for up to two (2) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and Governor and Council approval.

Should the Governor and Council not authorize this request, the Department will not be able to incentivize the purchase of fresh fruits and vegetables for Supplemental Nutrition Assistance Program (SNAP) recipients in New Hampshire, in accordance with recently passed legislation described above.

Area served: Statewide

Respectfully submitted,

Lori Shibinette

Lori A. Shibinette
Commissioner

New Hampshire Department of Health and Human Services
Division of Finance and Procurement
Bureau of Contracts and Procurement
Scoring Sheet

Project ID # RGA-2022-DEHS-01-SNAPI

Project Title Snap Incentive Program Support Funding

Applicant	Pass/Fail	ENTER
New Hampshire Food Bank	Pass	0

	Reviewer Name	Title
1	Lia Baroody	Program Specialist IV
2	Maureen M. Burke, M.S.Ed.	Administrator III
3		
4		
5		

Subject: Snap Incentive Program Support Funding (RGA-2022-DEHS-01-SNAPI-01)

GRANT AGREEMENT

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

GENERAL PROVISIONS

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Health and Human Services		1.2. State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3. Grantee Name New Hampshire Catholic Charities d/b/a New Hampshire Food Bank		1.4. Grantee Address 700 East Industrial Park Drive, Manchester, NH, 03109	
1.5 Grantee Phone # 603-669-9725	1.6. Account Number 05-95-045-4500-32550000	1.7. Completion Date June 30, 2023	1.8. Grant Limitation $150,000
1.9. Grant Officer for State Agency Nathan D. White, Director		1.10. State Agency Telephone Number (603) 271-9631	
If Grantee is a municipality or village district: **"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. Grantee Signature 1 DocuSigned by: 3/7/2022 2C8CC13AC3CB430...		1.12. Name & Title of Grantee Signor 1 Thomas Blonski President & CEO	
Grantee Signature 2		Name & Title of Grantee Signor 2	
Grantee Signature 3		Name & Title of Grantee Signor 3	
1.13 State Agency Signature(s) DocuSigned by: Karen Hebert 3/8/2022 628C6CE01B4A41C...		1.14. Name & Title of State Agency Signor(s) Karen Hebert Division Director	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: DocuSigned by: Robyn Guarino Assistant Attorney General, On: 3/9/2022 F4675481491148C...			
1.16. 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 Grantee identified in block 1.3 (hereinafter referred to as "the Grantee"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT B (the scope of work being hereinafter referred to as "the Project").

Contractor Initials DS TB
Date 3/7/2022

3. AREA COVERED. Except as otherwise specifically provided for herein, the Grantee 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 1.16), 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 C, attached hereto.

5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.

5.3. In accordance with the provisions set forth in EXHIBIT C, 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 Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee 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 Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee 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 GRANTEE WITH LAWS AND REGULATIONS. In connection with the performance of the Project, the Grantee 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 Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

7. RECORDS and ACCOUNTS.

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee 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 seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee 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, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions

8. PERSONNEL.

8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee 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 Grantee 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 Grantee 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 Grantee notice of such termination.

11. EVENT OF DEFAULT; REMEDIES.

11.1. Any one or more of the following acts or omissions of the Grantee 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 Grantee 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 Grantee notice of termination; and

11.2.2 Give the Grantee 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 Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee 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 Grantee 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 Grantee 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 Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee'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 Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

13. CONFLICT OF INTEREST. No officer, member of employee of the Grantee, 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

Contractor Intials DS TB

Date 3/7/2022

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. GRANTEE'S RELATION TO THE STATE. In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee 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 Grantee 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 Grantee other than as set forth in Exhibit B without the prior written consent of the State.

16. INDEMNIFICATION. The Grantee 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 Grantee or subcontractor, or subgrantee or other agent of the Grantee. 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.

17.1 The Grantee 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 workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and

17.1.2 General 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. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

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 Grantee.

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 or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.

DS TB

Contractor Initials

Date 3/7/2022

New Hampshire Department of Health and Human Services
Snap Incentive Program Support Funding

EXHIBIT A

Revisions to Standard Grant Agreement Provisions

1. Revisions to Form G-1, General Provisions

1.1. Paragraph 4, Effective Date: Completion of Project, is amended by adding subparagraph 4.3 as follows:

4.3 The parties may extend the Agreement for up to two (2) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.2. Paragraph 11, Event of Default: Remedies, subparagraph 11.2.2, is amended as follows:

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending payments, in whole or in part, to be made under this Agreement, until the Event of Default is cured.

1.4 Paragraph 15, Assignment and Subcontracts, is amended by adding subparagraph 15.3 as follows:

15.3 Subcontractors are subject to the same contractual conditions as the Grantee and the Grantee is responsible to ensure subcontractor compliance with those conditions. The Grantee shall have written agreements with all subcontractors, specifying the work to be performed and how corrective action shall be managed if the subcontractor's performance is inadequate. The Grantee shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Grantee shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

New Hampshire Department of Health and Human Services
Snap Incentive Program Support Funding

EXHIBIT B

Scope of Services

1. Statement of Work

1.1. The Grantee shall provide Supplemental Nutrition Assistance Program (SNAP) incentives in this Agreement to SNAP recipients in New Hampshire.

1.2. The Grantee shall ensure services are available statewide.

1.3. The Grantee shall utilize funds to provide a dollar-for-dollar match to SNAP recipients of up to $20.00 per day per SNAP recipient for fresh fruits and vegetables at participating SNAP Incentive Program vendors.

1.4. The Grantee shall remain in good standing as a current recipient of the Gus Schumacher Nutrition Incentive Program (GusNIP) 7 U.S.C. 7517, provided by the National Institute of Food and Agriculture, USDA or Food Insecurity Nutrition Incentive Program (FINI) Grant throughout the term of the grant award.

1.5. The Grantee shall ensure:

1.5.1. Funds are utilized solely for SNAP recipients residing in New Hampshire.

1.5.2. No funds are utilized to support administrative or other costs.

1.6. The Grantee shall provide a Program Design and Implementation Plan to the Department within thirty (30) days of the effective date of the Agreement, including, but not limited to:

1.6.1. A detailed explanation of the current operations as a GusNIP or FINI recipient and how services are provided.

1.6.2. A detailed narrative describing how the Grantee will ensure that awarded funds are utilized solely for SNAP recipients residing in New Hampshire to receive a dollar-for-dollar match of up to $20.00 per day for fresh fruits and vegetables at participating SNAP Incentive Program vendors.

1.6.3. Description of how the organization will ensure SNAP incentive funds will be solely used for SNAP recipients who reside in New Hampshire.

1.7. The Grantee shall provide a Sustainability and Evaluation Plan to the Department within thirty (30) days of the effective date of the Agreement that addresses the Grantee's sustainability plan once awarded funding has been exhausted and/or if the GusNIP grant expires.

1.8. The Grantee shall provide a list of participating SNAP Incentive Program vendors in New Hampshire to the Department within thirty (30) days of the effective date of the Agreement, which may include, but not is limited to:

1.8.1. Grocery stores.

1.8.2. Farmer's markets.

1.8.3. Farm stands.

1.8.4. Mobile markets.

1.8.5. Community Supported Agriculture (CSA) sites.

1.8.6. Food cooperatives (Co-op).

1.8.7. Other participating direct food retailers.

1.9. The Grantee shall provide ongoing updates to report when vendors are added or removed from the SNAP Incentive Program.

1.10. The Grantee shall participate in an annual Civil Rights (CR) Training based on a federal requirement for SNAP State Agencies, District Offices (DO) and sub-recipient contractors as required by FNS Instruction 113-1. The Grantee shall ensure all staff involved in all levels of administration of programs that receive federal financial assistance understand civil rights related laws, regulations, procedures, and directives. The Grantee shall ensure that all staff working on this grant attend the CR Training.

1.11. Reporting

1.11.1. The Grantee shall submit quarterly reports to the Department within fifteen (15) days following the end of the reporting period. The report shall include, but is not limited to:

1.11.1.1. The aggregate number of NH residents using the SNAP Incentive Program each month reported by county.

1.11.1.2. The dollar amount of funds used each month reported by county.

1.11.1.3. The type of vendor where each purchase occurred each month reported by county.

1.11.1.4. A brief narrative including the Grantee's progress and challenges.

1.11.2. The Grantee may be required to provide other key data and metrics to the Department in a format specified by the Department.

2. Additional Terms

2.1. Confidential Information

2.1.1. In connection with the performance of this Grant Agreement, the Parties will not exchange any confidential information of any type, including but not limited to protected health information as defined in HIPAA 45 CFR Section 160.103; personally identifiable information; and any type of information that may be used to determine, distinguish or trace an individual's identity.

2.2. Impacts Resulting from Court Orders or Legislative Changes

2.2.1. The Grantee agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

2.3. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services

2.3.1. The Grantee shall submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

Civil Rights Compliance

2.3.2. The Grantee shall comply with Title VI of the Civil Rights Act of 1964 (Pub. L. 88-352), section 11(c) of the Food and Nutrition Act of 2008, as amended, the Age Discrimination Act of 1975 (Pub. L. 94-135) and the Rehabilitation Act of 1973 (Pub. L. 93-112, sec. 504), and all requirements imposed by the regulations issued pursuant to these Acts, by the Department of Agriculture, to the effect that, no person in the United States shall, on the grounds of sex, race, color, age, political belief, religion, handicap, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subject to discrimination, under SNAP.

2.4. Credits and Copyright Ownership

2.4.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of this Agreement in accordance with the Scope of Work, Section 1, Statement of Work, shall include the following statement, "The preparation of this (report, document etc.) was financed under a Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."

2.4.2. All materials produced under this Agreement in accordance with the Scope of Work, Section 1, Statement of Work, shall have prior approval from the Department before printing, production, distribution or use.

2.4.3. The Grantee shall not reproduce any materials produced under the Agreement without prior written approval from the Department.

3. Records

3.1. The Grantee shall keep records that include, but are not limited to:

3.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Grantee in the performance of the Contract, and all income received or collected by the Grantee.

3.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

3.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Agreement and upon payment of the price limitation hereunder, the Agreement and all the obligations of the parties hereunder (except such obligations as, by the terms of the Agreement are to be performed after the end of the term of this Agreement and/or survive the termination of the Agreement) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Grantee as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Grantee.

New Hampshire Department of Health and Human Services
Snap Incentive Program Support Funding

EXHIBIT C

Payment Terms

1. This Agreement is funded by:

   1.1. 100% General funds.

2. For the purposes of this Agreement the Department has identified:

   2.1. The Grantee as a Subrecipient, in accordance with 2 CFR 200.331.

3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work, not to exceed the amount specified in Form G-1 General Provisions, Block 1.8, Grant Limitation.

4. The Grantee shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Grantee shall ensure each invoice:

   4.1. Includes the Grantee's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.

   4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.

   4.3. Identifies and requests payment for allowable costs incurred in the previous month.

   4.4. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.

   4.5. Is assigned an electronic signature, includes supporting doumenation, and is emailed to BFAinvoices@dhhs.nh.gov or mailed to:

   Financial Manager
   Department of Health and Human Services
   129 Pleasant Street
   Concord, NH 03301

5. The Department shall make payment to the Grantee within thirty (30) days of receipt of each invoice and supporting documention for authorized expenses, subsequent to approval of the submitted invoice.

6. The final invoice and supporting documention for authorized expenses shall be due to the Department no later than forty (40) days after the grant completion date specified in Form G-1, General Provisions, Block 1.7 Completion Date.

7. Notwithstanding Paragraph 20 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without

obtaining approval of the Governor and Executive Council, if needed and justified.

8. Audits

8.1. The Grantee must email an annual audit to melissa.s.morin@dhhs.nh.gov if any of the following conditions exist:

8.1.1. Condition A - The Grantee expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

8.1.2. Condition B - The Grantee is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of $1,000,000 or more.

8.1.3. Condition C - The Grantee is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.

8.2. If Condition A exists, the Grantee shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to melissa.s.morin@dhhs.nh.go within 120 days after the close of the Grantee's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

8.2.1. The Grantee shall submit a copy of any Single Audit findings and any associated corrective action plans. The Grantee shall submit quarterly progress reports on the status of implemntation of the corrective action plan.

8.3. If Condition B or Condition C exists, the Grantee shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Grantee's fiscal year.

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