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**ATTORNEY GENERAL  
DEPARTMENT OF JUSTICE**

33 CAPITOL STREET  
CONCORD, NEW HAMPSHIRE 03301-6397

JOHN M. FORMELLA  
ATTORNEY GENERAL



JAMES T. BOFFETTI  
DEPUTY ATTORNEY GENERAL

October 13, 2023

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

Your Excellency and Members of the Council:

**REQUESTED ACTION**

Authorize the Department of Justice (DOJ) to amend an existing subgrant **retroactive** to September 30, 2023, with Waypoint, Manchester, NH (Vendor #177166, Purchase Order #1078016, \$626,089), approved by the Governor and Executive Council on January 22, 2021, Item # 130, by extending the end date only from September 30, 2023 to September 30, 2024 for the purpose of partnering with the NH Department of Corrections Family Connections Center (FCC), to enhance programs that strengthen the bond between New Hampshire incarcerated parents and their minor children, effective upon approval of the Governor and Executive Council. No additional funds are involved in this time extension. 100% Federal Funds.

**EXPLANATION**

This item is **retroactive** because the amendment process was not completed in time to meet a Governor and Council meeting prior to September 30, 2023.

The purpose of the US Department of Justice, Office on Juvenile Justice and Delinquency Prevention, Second Chance Act Addressing the Needs of Incarcerated Parents with Minor Children Grant (COIP) for this project is to develop programs to focus on positive interactions between incarcerated parents and their minor children. The concept of the COIP program is that enhancing and maintaining family connections will reduce the likelihood that children will display risky behaviors and future involvement with the juvenile justice system. This program uses a *Two-Generation* approach to build family wellbeing by supporting the child-parent relationship.

For incarcerated parents, the project intends to increase positive parent-child interactions and strengthen parenting responsibilities, after release from incarceration, through the family re-

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and the Honorable Council  
October 13, 2023  
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entry programming. This program reduces the likelihood of an unsuccessful transition, anti-social behavior, and recidivism.

For children, the project seeks to provide increased access to programs that mitigate the harm on brain development caused by traumatic events, by providing clinical support when needed. Through the NH Department of Corrections' Family Connection Center (FCC), children will benefit from increased protective factors, decreased isolation, and programs that provide custodial caregivers the skills needed to provide a healthy environment for children development.

This request will allow Waypoint to continue program initiatives.

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

Please let me know if you have any questions concerning this request. Your consideration is greatly appreciated.

Respectfully submitted,



John M. Formella  
Attorney General

#4226956

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF JUSTICE AND WAYPOINT  
1st GRANT AGREEMENT AMENDMENT

This Amendment ("Amendment") is by and between the NH Department of Justice and Waypoint (Subrecipient).

WHEREAS, pursuant to a Grant Agreement ("Agreement"), the sum limitation of \$626,089 for services required upon the terms and conditions specified in the Agreement, and in consideration of payment by the Department of Justice of certain sums specified therein;

WHEREAS, pursuant to the provisions of paragraph 20; AMENDMENT, This Agreement may be amended, waived or discharged by written instrument executed by the parties thereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire;

WHEREAS, the Subrecipient and the Department of Justice have agreed to amend the Agreement in certain aspects;

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

1. Amendment and Modification of Agreement

Delete, in its entirety, EXHIBIT B, paragraph 3a. and 4., and replace therein as follows:

3a. The Subrecipient shall be awarded an amount not to exceed \$626,089 of the total Grant Limitation from Governor and Council approval to 9/30/2024, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval, nor after 09/30/2024.

2. Effective Date of Amendment

a. This Amendment shall take effect upon Governor and Council approval.

3. Continuance of Agreement

a. Except as specifically amended and modified by the terms and conditions of this Amendment, the Agreement and the obligations of the parties hereunder, shall remain in full force and effect with the terms and conditions set forth herein. IN WITNESS WHEREOF, the parties set their hand as of the day and year first above written.

*[Handwritten Signature]*  
Waypoint  
Boris Alvarez de Toledo, President & CEO

8/15/2023  
Date

*Kathleen Carr*  
Kathleen B. Carr  
Director of Administration

08/29/2023  
Date

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

*Duncan A. Edgar*  
Attorney

September 29, 2023  
Date

# 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 WAYPOINT is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on September 25, 1914. 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: 62585

Certificate Number: 0006222798



IN TESTIMONY WHEREOF,  
I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 4th day of May A.D. 2023.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan  
Secretary of State



# WAYPOINT

Help Along the Way

Formerly  
CHILD AND FAMILY SERVICES

## CERTIFICATE OF VOTE

I, MARK C. ROUVALIS, Board Chair, do hereby certify that:

1. I am a duly elected Officer of WAYPOINT.
2. The following are true copies of two resolutions duly adopted at a meeting of the Board of Directors of the Agency duly held on 12/4/18:

**RESOLVED:** That this corporation enters into a contract with the State of New Hampshire, and any of its agencies or departments.

**RESOLVED:** That the PRESIDENT AND CEO is hereby authorized on behalf of this Agency to enter into the said contract with the State and to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, as he/she may deem necessary, desirable or appropriate.

BORJA ALVAREZ DE TOLEDO is the duly elected PRESIDENT/CEO of the Agency.

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.

Date

8/14/23

Mark C. Rouvalis



DEC 18 '20 PM 12:57 RCVD  
138 sam  
**ATTORNEY GENERAL**  
**DEPARTMENT OF JUSTICE**

33 CAPITOL STREET  
CONCORD, NEW HAMPSHIRE 03301-6397

GORDON J. MACDONALD  
ATTORNEY GENERAL



JANE E. YOUNG  
DEPUTY ATTORNEY GENERAL

December 9, 2020

The Honorable Ken Weyler, Chairman  
Fiscal Committee of the General Court  
State House  
Concord, New Hampshire 03301

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

**REQUESTED ACTION**

1. Pursuant to RSA 14:30-a, VI, authorize the NH Department of Justice (DOJ) to accept and expend a grant in the amount of \$628,472, from the US Department of Justice, Office of Juvenile Justice and Delinquency Prevention, Second Chance Act Addressing the Needs of Incarcerated Parents with Minor Children Grant (COIP), for the purpose of providing Waypoint the funding to partner with the NH Department of Corrections, Family Connection Center, to enhance programs that strengthen the bond between New Hampshire incarcerated parents and their minor children effective upon the approvals of the Fiscal Committee of the General Court and Governor and Executive Council through June 30, 2021. 100% Federal Funds.

Funds are to be budgeted in account #02-20-20-201510-1188, Department of Justice, Grants Administration, Family Connection Project as follows:

<u>Class/Expense</u>	<u>Class Title</u>	<u>Current SFY 2021 Budget</u>	<u>Increase Amount</u>	<u>Revised SFY 2021 Budget</u>
072-509073	Grants-Federal	\$0	\$628,472	\$628,472
<b>Total</b>		<b>\$0</b>	<b>\$628,472</b>	<b>\$628,472</b>
<u>Source of Funds</u>				
000-400338	Federal Funds	\$0	\$628,472	\$628,472

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Fiscal Committee of the General Court

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and the Honorable Council

December 9, 2020  
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2. Upon approval of *Requested Action #1*, authorize the NH Department of Justice (DOJ) to enter into a subgrant with Waypoint, Manchester NH (Vendor #177166) in an amount not to exceed \$626,089, from the US Department of Justice, Office of Juvenile Justice and Delinquency Prevention, Second Chance Act Addressing the Needs of Incarcerated Parents with Minor Children Grant (COIP) for the purpose of partnering with the Department of Corrections, Family Connection Center, to enhance programs that strengthen the bond between New Hampshire incarcerated parents and their minor children effective upon the approval of the Governor and Executive Council through September 30, 2023.

Funding is available as follows:

02-20-20-201510-1188 Family Connection Project 072-509073, Grants-Federal	<u>FY 2021</u>  \$626,089
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#### EXPLANATION

The COIP Grant focuses on providing funds to develop programs focused on positive interactions between incarcerated parents and their minor children. The approval of *Requested Action #1*, to accept and expend the COIP Grant, will allow DOJ to subcontract with Waypoint (formerly Child and Family Services of New Hampshire, New Hampshire Children's Aid Society and New Hampshire Children's Aid & Protective Society). Waypoint will partner with the Department of Corrections, Family Connection Center, to develop and implement The Family Ties Inside and Out (FTIO) Project which focuses on the relationship between incarcerated parent and child. These funds were not previously budgeted because the grants were awarded on a competitive basis with no guarantee that New Hampshire would receive an award.

The concept of the COIP program is that enhancing and maintaining family connections reduces the likelihood that children will display risky behaviors and future involvement with the juvenile justice system. This program uses a *Two-Generation* approach to build family well-being by supporting the child-parent relationship. For incarcerated parents, the project intends to increase positive parent-child interactions and strengthen parenting responsibilities, after release from incarceration, through the family in re-entry programming. This program reduces the likelihood of an unsuccessful transition, anti-social behavior, and recidivism.

For children, the project seeks to provide increased access to programs that mitigate the harm on brain development, caused by traumatic events, by providing clinical support when needed. Through the Family Resource Centers, children will benefit from increased protective

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Fiscal Committee of the General Court

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factors, decreased isolation, and programs that provide custodial caregivers the skills needed to provide a healthy environment for child development.

The funds budgeted to support the activities are as follows:

Class 072-Grants Federal to subcontract to Waypoint to work with the Department of Corrections to develop and implement a program which focuses on the relationship between incarcerated parents and their minor children.

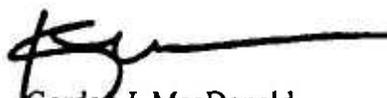
Approval of *Requested Action #2* will allow Waypoint to partner with the Department of Corrections, Family Connections Center (FCC), Family Ties, and nine Family Resource Centers throughout the state to strengthen and expand a coordinated system of programs and services that meet the needs of incarcerated parents, their children, and custodial caregivers during the period of incarceration. Waypoint will implement FTIO to provide staff training at all locations, develop safety policies for child visitation, add re-entry staff at FCC to increase the number of parent-child contacts, and increase pre-release (re-entry) planning and engagement with families. In addition, Waypoint will work with Family Ties to provide therapeutic services to the most vulnerable children including family therapy and coping skills. Waypoint will also implement a referral mechanism to connect care-giving families to Family Resource Centers for support, resources, and skill building in order to maintain healthy child development.

Services will be delivered where parent/child visitations take place; specifically the Berlin Men's Prison, Concord Men's Prison, and Concord Women's Prison. Assistance will also be given to Family Resource Centers in Antrim, Peterborough, Gorham, Claremont, Portsmouth, Laconia, Manchester, Nashua, and Concord. Referrals for clients needing therapeutic services will be coordinated across the State by Family Ties.

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

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

Respectfully submitted,

  
Gordon J. MacDonald  
Attorney General

Department of Justice  
 GRANTS FISCAL SITUATION-FISCAL YEAR 2021  
 02-20-20-201510-1188 Family Connection Project

Total Agency Authorization	\$ 628,472
Less Expenditures to 06/30/2020	\$ -
Remaining Authorization to Budget	\$ 628,472

Less Current Budget Authorization	\$ -
Total Available for Budgeting	\$ 628,472

Available to Budget at Later Date	\$ -
<b>REQUESTED ACTION</b>	<b>\$ 628,472</b>

Grant Award Number	Award Amount	Expenses to 06/30/2020	Balance
2020-IG-BX-0002	\$ 628,472	\$ -	\$ 628,472



Department of Justice (DOJ)  
Office of Justice Programs  
Office of Juvenile Justice and  
Delinquency Prevention

Grant

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1. RECIPIENT NAME AND ADDRESS (Including Zip Code) New Hampshire Department of Justice 33 Capital Street Concord, NH 03301-6310		4. AWARD NUMBER: 2020-IG-BX-0002	
		5. PROJECT PERIOD: FROM 10/01/2020 TO 09/30/2023 BUDGET PERIOD: FROM 10/01/2020 TO 09/30/2023	
2a. GRANTEE IRS/VENDOR NO. 026002618		6. AWARD DATE	7. ACTION Initial
2b. GRANTEE DUNS NO. 808591127		8. SUPPLEMENT NUMBER 00	
3. PROJECT TITLE The Family Ties Inside Out Project		9. PREVIOUS AWARD AMOUNT \$ 0	
		10. AMOUNT OF THIS AWARD \$ 628,472	
		11. TOTAL AWARD \$ 628,472	
12. SPECIAL CONDITIONS THE ABOVE GRANT PROJECT IS APPROVED SUBJECT TO SUCH CONDITIONS OR LIMITATIONS AS ARE SET FORTH ON THE ATTACHED PAGE(S).			
13. STATUTORY AUTHORITY FOR GRANT This project is supported under FY20(OJJDP - Second Chance Act Addressing the Needs of Incarcerated Parents with Minor Children - COIP)Pub. L. No. 116-93, 133 Stat. 2317, 2408			
14. CATALOG OF DOMESTIC FEDERAL ASSISTANCE (CFDA Number) 16.831 - Children of Incarcerated Parents			
15. METHOD OF PAYMENT GPRS			
AGENCY APPROVAL		GRANTEE ACCEPTANCE	
16. TYPED NAME AND TITLE OF APPROVING OFFICIAL Katharine T. Sullivan Principal Deputy Assistant Attorney General		18. TYPED NAME AND TITLE OF AUTHORIZED GRANTEE OFFICIAL Kathleen Carr Director of Administration	
17. SIGNATURE OF APPROVING OFFICIAL 		19. SIGNATURE OF AUTHORIZED RECIPIENT OFFICIAL Kathleen Carr	19A. DATE 11/18/2020
AGENCY USE ONLY			
20. ACCOUNTING CLASSIFICATION CODES FISCAL YEAR FUND CODE BUD. ACT. DIV. OFC. REG. SUB. POMS AMOUNT X B IG 70 00 00 628472		21. VIGTGT0149	

OJP FORM 4000/2 (REV. 5-87) PREVIOUS EDITIONS ARE OBSOLETE.

OJP FORM 4000/2 (REV. 4-88)



Department of Justice (DOJ)  
Office of Justice Programs  
Office of Juvenile Justice and  
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PROJECT NUMBER 2020-IG-BX-0002

AWARD DATE

**SPECIAL CONDITIONS**

**1. Requirements of the award; remedies for non-compliance or for materially false statements**

The conditions of this award are material requirements of the award. Compliance with any assurances or certifications submitted by or on behalf of the recipient that relate to conduct during the period of performance also is a material requirement of this award.

**Limited Exceptions.** In certain special circumstances, the U.S. Department of Justice ("DOJ") may determine that it will not enforce, or enforce only in part, one or more requirements otherwise applicable to the award. Any such exceptions regarding enforcement, including any such exceptions made during the period of performance, are (or will be during the period of performance) set out through the Office of Justice Programs ("OJP") webpage entitled "Legal Notices: Special circumstances as to particular award conditions" ([ojp.gov/funding/Explore/LegalNotices-AwardRqts.htm](http://ojp.gov/funding/Explore/LegalNotices-AwardRqts.htm)), and incorporated by reference into the award.

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

Failure to comply with one or more award requirements -- whether a condition set out in full below, a condition incorporated by reference below, or an assurance or certification related to conduct during the award period -- may result in OJP taking appropriate action with respect to the recipient and the award. Among other things, the OJP may withhold award funds, disallow costs, or suspend or terminate the award. DOJ, including OJP, also may take other legal action as appropriate.

Any materially false, fictitious, or fraudulent statement to the federal government related to this award (or concealment or omission of a material fact) may be the subject of criminal prosecution (including under 18 U.S.C. 1001 and/or 1621, and/or 34 U.S.C. 10271-10273), and also may lead to imposition of civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. 3729-3730 and 3801-3812).

Should any provision of a requirement of this award be held to be invalid or unenforceable by its terms, that provision shall first be applied with a limited construction so as to give it the maximum effect permitted by law. Should it be held, instead, that the provision is utterly invalid or unenforceable, such provision shall be deemed severable from this award.



Department of Justice (DOJ)  
Office of Justice Programs  
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*SPECIAL CONDITIONS*

2. Applicability of Part 200 Uniform Requirements

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by DOJ in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements") apply to this FY 2020 award from OJP.

The Part 200 Uniform Requirements were first adopted by DOJ on December 26, 2014. If this FY 2020 award supplements funds previously awarded by OJP under the same award number (e.g., funds awarded during or before December 2014), the Part 200 Uniform Requirements apply with respect to all funds under that award number (regardless of the award date, and regardless of whether derived from the initial award or a supplemental award) that are obligated on or after the acceptance date of this FY 2020 award.

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

Record retention and access: Records pertinent to the award that the recipient (and any subrecipient ("subgrantee") at any tier) must retain -- typically for a period of 3 years from the date of submission of the final expenditure report (SF 425), unless a different retention period applies -- and to which the recipient (and any subrecipient ("subgrantee") at any tier) must provide access, include performance measurement information, in addition to the financial records, supporting documents, statistical records, and other pertinent records indicated at 2 C.F.R. 200.333.

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

3. Compliance with DOJ Grants Financial Guide

References to the DOJ Grants Financial Guide are to the DOJ Grants Financial Guide as posted on the OJP website (currently, the "DOJ Grants Financial Guide" available at <https://ojp.gov/financialguide/DOJ/index.htm>), including any updated version that may be posted during the period of performance. The recipient agrees to comply with the DOJ Grants Financial Guide.

4. Reclassification of various statutory provisions to a new Title 34 of the United States Code

On September 1, 2017, various statutory provisions previously codified elsewhere in the U.S. Code were editorially reclassified (that is, moved and renumbered) to a new Title 34, entitled "Crime Control and Law Enforcement." The reclassification encompassed a number of statutory provisions pertinent to OJP awards (that is, OJP grants and cooperative agreements), including many provisions previously codified in Title 42 of the U.S. Code.

Effective as of September 1, 2017, any reference in this award document to a statutory provision that has been reclassified to the new Title 34 of the U.S. Code is to be read as a reference to that statutory provision as reclassified to Title 34. This rule of construction specifically includes references set out in award conditions, references set out in material incorporated by reference through award conditions, and references set out in other award requirements.



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*SPECIAL CONDITIONS*

5. Required training for Point of Contact and all Financial Points of Contact

Both the Point of Contact (POC) and all Financial Points of Contact (FPOCs) for this award must have successfully completed an "OJP financial management and grant administration training" by 120 days after the date of the recipient's acceptance of the award. Successful completion of such a training on or after January 1, 2018, will satisfy this condition.

In the event that either the POC or an FPOC for this award changes during the period of performance, the new POC or FPOC must have successfully completed an "OJP financial management and grant administration training" by 120 calendar days after -- (1) the date of OJP's approval of the "Change Grantee Contact" GAN (in the case of a new POC), or (2) the date the POC enters information on the new FPOC in GMS (in the case of a new FPOC). Successful completion of such a training on or after January 1, 2018, will satisfy this condition.

A list of OJP trainings that OJP will consider "OJP financial management and grant administration training" for purposes of this condition is available at <https://www.ojp.gov/training/fmts.htm>. All trainings that satisfy this condition include a session on grant fraud prevention and detection.

The recipient should anticipate that OJP will immediately withhold ("freeze") award funds if the recipient fails to comply with this condition. The recipient's failure to comply also may lead OJP to impose additional appropriate conditions on this award.

6. Requirements related to "de minimis" indirect cost rate

A recipient that is eligible under the Part 200 Uniform Requirements and other applicable law to use the "de minimis" indirect cost rate described in 2 C.F.R. 200.414(f), and that elects to use the "de minimis" indirect cost rate, must advise OJP in writing of both its eligibility and its election, and must comply with all associated requirements in the Part 200 Uniform Requirements. The "de minimis" rate may be applied only to modified total direct costs (MTDC) as defined by the Part 200 Uniform Requirements.

7. Requirement to report potentially duplicative funding

If the recipient currently has other active awards of federal funds, or if the recipient receives any other award of federal funds during the period of performance for this award, the recipient promptly must determine whether funds from any of those other federal awards have been, are being, or are to be used (in whole or in part) for one or more of the identical cost items for which funds are provided under this award. If so, the recipient must promptly notify the DOJ awarding agency (OJP or OVW, as appropriate) in writing of the potential duplication, and, if so requested by the DOJ awarding agency, must seek a budget-modification or change-of-project-scope grant adjustment notice (GAN) to eliminate any inappropriate duplication of funding.



Department of Justice (DOJ)  
Office of Justice Programs  
Office of Juvenile Justice and  
Delinquency Prevention

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**SPECIAL CONDITIONS**

**8. Requirements related to System for Award Management and Universal Identifier Requirements**

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

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

The details of the recipient's obligations related to SAM and to unique entity identifiers are posted on the OJP web site at <https://ojp.gov/funding/Explore/SAM.htm> (Award condition: System for Award Management (SAM) and Universal Identifier Requirements), and are incorporated by reference here.

This condition does not apply to an award to an individual who received the award as a natural person (i.e., unrelated to any business or non-profit organization that he or she may own or operate in his or her name).



Department of Justice (DOJ)  
Office of Justice Programs  
Office of Juvenile Justice and  
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**SPECIAL CONDITIONS**

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

**1. The recipient (and any subrecipient at any tier) must--**

**A. Ensure that, as part of the hiring process for any position within the United States that is or will be funded (in whole or in part) with award funds, the recipient (or any subrecipient) properly verifies the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. 1324a(a)(1) and (2).**

**B. Notify all persons associated with the recipient (or any subrecipient) who are or will be involved in activities under this award of both--**

**(1) this award requirement for verification of employment eligibility, and**

**(2) the associated provisions in 8 U.S.C. 1324a(a)(1) and (2) that, generally speaking, make it unlawful, in the United States, to hire (or recruit for employment) certain aliens.**

**C. Provide training (to the extent necessary) to those persons required by this condition to be notified of the award requirement for employment eligibility verification and of the associated provisions of 8 U.S.C. 1324a(a)(1) and (2).**

**D. As part of the recordkeeping for the award (including pursuant to the Part 200 Uniform Requirements), maintain records of all employment eligibility verifications pertinent to compliance with this award condition in accordance with Form I-9 record retention requirements, as well as records of all pertinent notifications and trainings.**

**2. Monitoring**

The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.

**3. Allowable costs**

To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions designed to ensure compliance with this condition.

**4. Rules of construction**

**A. Staff involved in the hiring process**

For purposes of this condition, persons "who are or will be involved in activities under this award" specifically includes (without limitation) any and all recipient (or any subrecipient) officials or other staff who are or will be involved in the hiring process with respect to a position that is or will be funded (in whole or in part) with award funds.

**B. Employment eligibility confirmation with E-Verify**

For purposes of satisfying the requirement of this condition regarding verification of employment eligibility, the recipient (or any subrecipient) may choose to participate in, and use, E-Verify ([www.e-verify.gov](http://www.e-verify.gov)), provided an appropriate person authorized to act on behalf of the recipient (or subrecipient) uses E-Verify (and follows the proper E-Verify procedures, including in the event of a "Tentative Nonconfirmation" or a "Final Nonconfirmation") to confirm employment eligibility for each hiring for a position in the United States that is or will be funded (in whole or in part) with award funds.

**C. "United States" specifically includes the District of Columbia, Puerto Rico, Guam, the Virgin Islands of the United States, and the Commonwealth of the Northern Mariana Islands.**

**D. Nothing in this condition shall be understood to authorize or require any recipient, any subrecipient at any tier, or**



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Office of Justice Programs  
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any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

E. Nothing in this condition, including in paragraph 4.B., shall be understood to relieve any recipient, any subrecipient at any tier, or any person or other entity, of any obligation otherwise imposed by law, including 8 U.S.C. 1324a(a)(1) and (2).

Questions about E-Verify should be directed to DHS. For more information about E-Verify visit the E-Verify website (<https://www.e-verify.gov/>) or email E-Verify at [E-Verify@dhs.gov](mailto:E-Verify@dhs.gov). E-Verify employer agents can email E-Verify at [E-VerifyEmployerAgent@dhs.gov](mailto:E-VerifyEmployerAgent@dhs.gov).

Questions about the meaning or scope of this condition should be directed to OJP, before award acceptance.

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

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

11. All subawards ("subgrants") must have specific federal authorization

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements for authorization of any subaward. This condition applies to agreements that -- for purposes of federal grants administrative requirements -- OJP considers a "subaward" (and therefore does not consider a procurement "contract").

The details of the requirement for authorization of any subaward are posted on the OJP web site at <https://ojp.gov/funding/Explore/SubawardAuthorization.htm> (Award condition: All subawards ("subgrants") must have specific federal authorization), and are incorporated by reference here.

12. Specific post-award approval required to use a noncompetitive approach in any procurement contract that would exceed \$250,000

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements to obtain specific advance approval to use a noncompetitive approach in any procurement contract that would exceed the Simplified Acquisition Threshold (currently, \$250,000). This condition applies to agreements that -- for purposes of federal grants administrative requirements -- OJP considers a procurement "contract" (and therefore does not consider a subaward).

The details of the requirement for advance approval to use a noncompetitive approach in a procurement contract under an OJP award are posted on the OJP web site at <https://ojp.gov/funding/Explore/NoncompetitiveProcurement.htm> (Award condition: Specific post-award approval required to use a noncompetitive approach in a procurement contract (if contract would exceed \$250,000)), and are incorporated by reference here.



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**SPECIAL CONDITIONS**

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

**SCOPE.** This condition applies with respect to any procurement of property or services that is funded (in whole or in part) by this award, whether by the recipient or by any subrecipient at any tier, and regardless of the dollar amount of the purchase or acquisition, the method of procurement, or the nature of any legal instrument used. The provisions of this condition must be among those included in any subaward (at any tier).

**1. No discrimination, in procurement transactions, against associates of the federal government**

Consistent with the (DOJ) Part 200 Uniform Requirements – including as set out at 2 C.F.R. 200.300 (requiring awards to be "manage[d] and administer[ed] in a manner so as to ensure that Federal funding is expended and associated programs are implemented in full accordance with U.S. statutory and public policy requirements") and 200.319(a) (generally requiring "[a]ll procurement transactions [to] be conducted in a manner providing full and open competition" and forbidding practices "restrictive of competition," such as "[p]lacing unreasonable requirements on firms in order for them to qualify to do business" and taking "[a]ny arbitrary action in the procurement process") – no recipient (or subrecipient, at any tier) may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by USDOJ.

**2. Monitoring**

The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.

**3. Allowable costs**

To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions designed to ensure compliance with this condition.

**4. Rules of construction**

**A.** The term "associate of the federal government" means any person or entity engaged or employed (in the past or at present) by or on behalf of the federal government – as an employee, contractor or subcontractor (at any tier), grant recipient or subrecipient (at any tier), agent, or otherwise – in undertaking any work, project, or activity for or on behalf of (or in providing goods or services to or on behalf of) the federal government, and includes any applicant for such employment or engagement, and any person or entity committed by legal instrument to undertake any such work, project, or activity (or to provide such goods or services) in future.

**B.** Nothing in this condition shall be understood to authorize or require any recipient, any subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.



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14. Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OJP authority to terminate award)

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements (including requirements to report allegations) pertaining to prohibited conduct related to the trafficking of persons, whether on the part of recipients, subrecipients ("subgrantees"), or individuals defined (for purposes of this condition) as "employees" of the recipient or of any subrecipient.

The details of the recipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OJP web site at <https://ojp.gov/funding/Explore/ProhibitedConduct-Trafficking.htm> (Award condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OJP authority to terminate award)), and are incorporated by reference here.

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

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable laws, regulations, policies, and official DOJ guidance (including specific cost limits, prior approval and reporting requirements, where applicable) governing the use of federal funds for expenses related to conferences (as that term is defined by DOJ), including the provision of food and/or beverages at such conferences, and costs of attendance at such conferences.

Information on the pertinent DOJ definition of conferences and the rules applicable to this award appears in the DOJ Grants Financial Guide (currently, as section 3.10 of "Postaward Requirements" in the "DOJ Grants Financial Guide").

16. Requirement for data on performance and effectiveness under the award

The recipient must collect and maintain data that measure the performance and effectiveness of work under this award. The data must be provided to OJP in the manner (including within the timeframes) specified by OJP in the program solicitation or other applicable written guidance. Data collection supports compliance with the Government Performance and Results Act (GPRA) and the GPRA Modernization Act of 2010, and other applicable laws.

17. OJP Training Guiding Principles

Any training or training materials that the recipient -- or any subrecipient ("subgrantee") at any tier -- develops or delivers with OJP award funds must adhere to the OJP Training Guiding Principles for Grantees and Subgrantees, available at <https://ojp.gov/funding/Implement/TrainingPrinciplesForGrantees-Subgrantees.htm>.

18. Effect of failure to address audit issues

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

19. Potential imposition of additional requirements

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



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

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

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

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 54, which relates to nondiscrimination on the basis of sex in certain "education programs."

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

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

Currently, among other things, 28 C.F.R. Part 38 includes rules that prohibit specific forms of discrimination on the basis of religion, a religious belief, a refusal to hold a religious belief, or refusal to attend or participate in a religious practice. Part 38, currently, also sets out rules and requirements that pertain to recipient and subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations.

The text of 28 C.F.R. Part 38 is available via the Electronic Code of Federal Regulations (currently accessible at <https://www.ecfr.gov/cgi-bin/ECFR?page=browse>), by browsing to Title 28-Judicial Administration, Chapter 1, Part 38, under e-CFR "current" data.

23. Restrictions on "lobbying"

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

Another federal law generally prohibits federal funds awarded by OJP from being used by the recipient, or any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them) with respect to the awarding of a federal grant or cooperative agreement, subgrant, contract, subcontract, or loan, or with respect to actions such as renewing, extending, or modifying any such award. See 31 U.S.C. 1352. Certain exceptions to this law apply, including an exception that applies to Indian tribes and tribal organizations.

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



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24. Compliance with general appropriations-law restrictions on the use of federal funds (FY 2020) The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions that may be set out in applicable appropriations acts are indicated at <https://ojp.gov/funding/Explore/FY20AppropriationsRestrictions.htm>, and are incorporated by reference here. Should a question arise as to whether a particular use of federal funds by a recipient (or a subrecipient) would or might fall within the scope of an appropriations-law restriction, the recipient is to contact OJP for guidance, and may not proceed without the express prior written approval of OJP.

25. Reporting potential fraud, waste, and abuse, and similar misconduct

The recipient, and any subrecipients ("subgrantees") at any tier, must promptly refer to the DOJ Office of the Inspector General (OIG) any credible evidence that a principal, employee, agent, subrecipient, contractor, subcontractor, or other person has, in connection with funds under this award-- (1) submitted a claim that violates the False Claims Act; or (2) committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct.

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

Additional information is available from the DOJ OIG website at <https://oig.justice.gov/hotline>.



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

No recipient or subrecipient ("subgrantee") under this award, or entity that receives a procurement contract or subcontract with any funds under this award, may require any employee or contractor to sign an internal confidentiality agreement or statement that prohibits or otherwise restricts, or purports to prohibit or restrict, the reporting (in accordance with law) of waste, fraud, or abuse to an investigative or law enforcement representative of a federal department or agency authorized to receive such information.

The foregoing is not intended, and shall not be understood by the agency making this award, to contravene requirements applicable to Standard Form 312 (which relates to classified information), Form 4414 (which relates to sensitive compartmented information), or any other form issued by a federal department or agency governing the nondisclosure of classified information.

1. In accepting this award, the recipient--

a. represents that it neither requires nor has required internal confidentiality agreements or statements from employees or contractors that currently prohibit or otherwise currently restrict (or purport to prohibit or restrict) employees or contractors from reporting waste, fraud, or abuse as described above; and

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

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

a. it represents that--

(1) it has determined that no other entity that the recipient's application proposes may or will receive award funds (whether through a subaward ("subgrant"), procurement contract, or subcontract under a procurement contract) either requires or has required internal confidentiality agreements or statements from employees or contractors that currently prohibit or otherwise currently restrict (or purport to prohibit or restrict) employees or contractors from reporting waste, fraud, or abuse as described above; and

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

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



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

The recipient (and any subrecipient at any tier) must comply with, and is subject to, all applicable provisions of 41 U.S.C. 4712, including all applicable provisions that prohibit, under specified circumstances, discrimination against an employee as reprisal for the employee's disclosure of information related to gross mismanagement of a federal grant, a gross waste of federal funds, an abuse of authority relating to a federal grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal grant.

The recipient also must inform its employees, in writing (and in the predominant native language of the workforce), of employee rights and remedies under 41 U.S.C. 4712.

Should a question arise as to the applicability of the provisions of 41 U.S.C. 4712 to this award, the recipient is to contact the DOJ awarding agency (OJP or OVW, as appropriate) for guidance.

**28. Encouragement of policies to ban text messaging while driving**

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

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

If the recipient is designated "high risk" by a federal grant-making agency outside of DOJ, currently or at any time during the course of the period of performance under this award, the recipient must disclose that fact and certain related information to OJP by email at [OJP.ComplianceReporting@ojp.usdoj.gov](mailto:OJP.ComplianceReporting@ojp.usdoj.gov). For purposes of this disclosure, high risk includes any status under which a federal awarding agency provides additional oversight due to the recipient's past performance, or other programmatic or financial concerns with the recipient. The recipient's disclosure must include the following: 1. The federal awarding agency that currently designates the recipient high risk, 2. The date the recipient was designated high risk, 3. The high-risk point of contact at that federal awarding agency (name, phone number, and email address), and 4. The reasons for the high-risk status, as set out by the federal awarding agency.

**30. The recipient agrees to submit a final report at the end of this award documenting all relevant project activities during the entire period of support under this award. This report will include detailed information about the project(s) funded, including, but not limited to, information about how the funds were actually used for each purpose area, data to support statements of progress, and data concerning individual results and outcomes of funded projects reflecting project successes and impacts. The final report is due no later than 90 days following the close of this award period or the expiration of any extension periods. This report will be submitted to the Office of Justice Programs, on-line through the Internet at <https://grants.ojp.usdoj.gov/>.**

**31. The recipient shall submit semiannual progress reports. Progress reports shall be submitted within 30 days after the end of the reporting periods, which are June 30 and December 31, for the life of the award. These reports will be submitted to the Office of Justice Programs, on-line through the Internet at <https://grants.ojp.usdoj.gov/>.**

**32. The recipient agrees to report data on the grantee's OJJDP-approved performance measures as part of the semi-annual categorical progress report. This data will be submitted on line at OJJDP's Performance Measures website (<https://ojjdp.gov/grantees/pm/index.html>) by July 31 and January 31 each year for the duration of the award. Once data entry is complete, the grantee will be able to create and download a "Performance Measures Data Report." This document is to be included as an attachment to the grantee's narrative categorical assistance progress report submitted in GMS for each reporting period.**



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33. With respect to this award, federal funds may not be used to pay cash compensation (salary plus bonuses) to any employee of the award recipient at a rate that exceeds 110% of the maximum annual salary payable to a member of the federal government's Senior Executive Service (SES) at an agency with a Certified SES Performance Appraisal System for that year. (An award recipient may compensate an employee at a higher rate, provided the amount in excess of this compensation limitation is paid with non-federal funds.)

This limitation on compensation rates allowable under this award may be waived on an individual basis at the discretion of the OJP official indicated in the program announcement under which this award is made.

34. FFATA reporting: Subawards and executive compensation

The recipient must comply with applicable requirements to report first-tier subawards ("subgrants") of \$25,000 or more and, in certain circumstances, to report the names and total compensation of the five most highly compensated executives of the recipient and first-tier subrecipients (first-tier "subgrantees") of award funds. The details of recipient obligations, which derive from the Federal Funding Accountability and Transparency Act of 2006 (FFATA), are posted on the OJP web site at <https://ojp.gov/funding/Explore/FFATA.htm> (Award condition: Reporting Subawards and Executive Compensation), and are incorporated by reference here.

This condition, including its reporting requirement, does not apply to-- (1) an award of less than \$25,000, or (2) an award made to an individual who received the award as a natural person (i.e., unrelated to any business or non-profit organization that he or she may own or operate in his or her name).

35. Recipient integrity and performance matters: Requirement to report information on certain civil, criminal, and administrative proceedings to SAM and FAPIS

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

The details of recipient obligations regarding the required reporting (and updating) of information on certain civil, criminal, and administrative proceedings to the federal designated integrity and performance system (currently, "FAPIS") within SAM are posted on the OJP web site at <https://ojp.gov/funding/FAPIS.htm> (Award condition: Recipient Integrity and Performance Matters, including Recipient Reporting to FAPIS), and are incorporated by reference here.

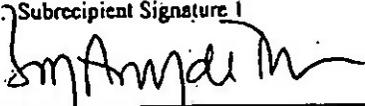
36. The recipient may not obligate, expend or draw down funds until the Office of the Chief Financial Officer (OCFO) has approved the budget and budget narrative and a Grant Adjustment Notice (GAN) has been issued to remove this special condition.

## GRANT AGREEMENT

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

### GENERAL PROVISIONS

#### 1. Identification and Definitions.

1.1. State Agency Name <b>New Hampshire Department of Justice</b>		1.2. State Agency Address <b>33 Capitol Street, Concord, NH 03301</b>	
1.3. Subrecipient Name <b>Waypoint</b>		1.4. Subrecipient Address <b>464 Chestnut St, Manchester NH 03105</b>	
1.5 Subrecipient Phone # <b>603-518-4000</b>	1.6. Account Number <b>11880000-072</b>	1.7. Completion Date. <b>09/30/2023</b>	1.8. Grant Limitation <b>\$ 626,089</b>
1.9. Grant Officer for State Agency <b>Kathleen Carr</b>		1.10. State Agency Telephone Number <b>(603) 271-3658</b>	
"By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Subrecipient Signature 1 		1.12. Name & Title of Subrecipient Signor 1 <b>Berja Alvarez de Toussaint President / CEO</b>	
Subrecipient Signature 2 <i>If Applicable.</i>		Name & Title of Subrecipient Signor 2 <i>If Applicable.</i>	
1.13. Acknowledgment: State of New Hampshire, County of _____, before the undersigned officer, personally appeared the person identified in block 1.12., known to me (or satisfactorily proven) to be the person whose name is signed in block 1.11., and acknowledged that he/she executed this document in the capacity indicated in block 1.12.			
1.13.1. Signature of Notary Public or Justice of the Peace  (Seal)			
1.13.2. Name & Title of Notary Public or Justice of the Peace.			
1.14. State Agency Signature(s)  <b>Kathleen Carr</b>		1.15. Name & Title of State Agency Signor(s)  <b>Kathleen Carr, Director of Administration</b>	
1.16. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: <b>Takhmina Rakhmatova</b> Assistant Attorney General, On: <b>11/17/2020</b>			
1.17. Approval by Governor and Council (if applicable) By: _____ On: <b>11/17/2020</b>			

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

Rev. 9/2015

Subrecipient Initial(s): **BA**

Date: **11/10/20**

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

*[Signature]*

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

14. **SUBRECIPIENT'S RELATION TO THE STATE.** In the performance of this Agreement the Subrecipient, its employees, and any subcontractor or subgrantee of the Subrecipient are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Subrecipient nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.

15. **ASSIGNMENT AND SUBCONTRACTS:** The Subrecipient shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Subrecipient other than as set forth in Exhibit A without the prior written consent of the State.

16. **INDEMNIFICATION.** The Subrecipient shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Subrecipient or subcontractor, or subgrantee or other agent of the Subrecipient. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.

17. **INSURANCE AND BOND.**

17.1 The Subrecipient shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:

17.1.1 Statutory workmen's compensation and employees liability insurance for all employees engaged in the performance of the Project, and

17.1.2 Comprehensive public liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than \$1,000,000 per occurrence and \$2,000,000 aggregate for bodily injury or death any one incident, and \$500,000 for property damage in any one incident; and

17.2 The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Each policy shall contain a clause prohibiting cancellation or modification of the policy earlier than ten (10) days after written notice thereof has been received by the State.

18. **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Subrecipient.

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

20. **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.

21. **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intent of the parties hereto.

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

23. **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.

24. **SPECIAL PROVISIONS.** The additional provisions set forth in Exhibit C hereto are incorporated as part of this agreement.

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EXHIBIT A

-SCOPE OF SERVICES-

1. Waypoint as Subrecipient shall receive a subgrant from the New Hampshire Department of Justice (DOJ) for expenses incurred and services provided for activities involving the implementation of the Family Ties Inside and Out Project with the Department of Corrections.
2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in Exhibit B. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15<sup>th</sup> or 15 days after the close of the first quarter ending on March 31.*
3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least three (3) years after the close of the Federal Grant.
4. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
5. All correspondence and submittals shall be directed to:  
NH Department of Justice  
Grants Management Unit  
33 Capitol Street  
Concord, NH 03301  
603-271-8090 or Thomas.Kaempfer@doj.nh.gov.

Subrecipient Initials TK

Date 4/10/20

**EXHIBIT B**

**-METHOD OF PAYMENT-**

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT A.
2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.
3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form P-37 section 1.8.
  - 3a. The Subrecipient shall be awarded an amount not to exceed \$626,089 of the total Grant Limitation from Governor and Council approval to 09/30/2023, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.
4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval, nor after 09/30/2023.

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Date 11/10/20

**EXHIBIT C**

**-SPECIAL PROVISIONS-**

1. Subrecipient shall also be compliant at all times with the terms, conditions and specifications detailed in the Special Conditions, which are subject to annual review.

Subrecipient Initials BA

Date 11/10/12

## EXHIBIT C

### 2020-IG-BX-0002 SPECIAL CONDITIONS

#### 1. Requirements of the award; remedies for non-compliance or for materially false statements

The conditions of this award are material requirements of the award. Compliance with any assurances or certifications submitted by or on behalf of the recipient that relate to conduct during the period of performance also is a material requirement of this award.

**Limited Exceptions.** In certain special circumstances, the U.S. Department of Justice ("DOJ") may determine that it will not enforce, or enforce only in part, one or more requirements otherwise applicable to the award. Any such exceptions regarding enforcement, including any such exceptions made during the period of performance, are (or will be during the period of performance) set out through the Office of Justice Programs ("OJP") webpage entitled "Legal Notices: Special circumstances as to particular award conditions" ([ojp.gov/funding/Explore/LegalNotices-AwardReqs.htm](http://ojp.gov/funding/Explore/LegalNotices-AwardReqs.htm)), and incorporated by reference into the award.

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

Failure to comply with one or more award requirements -- whether a condition set out in full below, a condition incorporated by reference below, or an assurance or certification related to conduct during the award period -- may result in OJP taking appropriate action with respect to the recipient and the award. Among other things, the OJP may withhold award funds, disallow costs, or suspend or terminate the award. DOJ, including OJP, also may take other legal action as appropriate.

Any materially false, fictitious, or fraudulent statement to the federal government related to this award (or concealment or omission of a material fact) may be the subject of criminal prosecution (including under 18 U.S.C. 1001 and/or 1621, and/or 34 U.S.C. 10271-10273), and also may lead to imposition of civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. 3729-3730 and 3801-3812).

Should any provision of a requirement of this award be held to be invalid or unenforceable by its terms, that provision shall first be applied with a limited construction so as to give it the maximum effect permitted by law. Should it be held, instead, that the provision is utterly invalid or unenforceable, such provision shall be deemed severable from this award. Applicability of Part 200 Uniform Requirements

#### 2. Applicability of Part 200 Uniform Requirements

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by DOJ in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements") apply to this FY 2020 award from OJP.

The Part 200 Uniform Requirements were first adopted by DOJ on December 26, 2014. If this FY 2020 award supplements funds previously awarded by OJP under the same award

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number (e.g., funds awarded during or before December 2014), the Part 200 Uniform Requirements apply with respect to all funds under that award number (regardless of the award date, and regardless of whether derived from the initial award or a supplemental award) that are obligated on or after the acceptance date of this FY 2020 award.

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

**Record retention and access:** Records pertinent to the award that the recipient (and any subrecipient ("subgrantee") at any tier) must retain -- typically for a period of 3 years from the date of submission of the final expenditure report (SF 425), unless a different retention period applies -- and to which the recipient (and any subrecipient ("subgrantee") at any tier) must provide access, include performance measurement information, in addition to the financial records, supporting documents, statistical records, and other pertinent records indicated at 2 C.F.R. 200.333.

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

3. Compliance with DOJ Grants Financial Guide

References to the DOJ Grants Financial Guide are to the DOJ Grants Financial Guide as posted on the OJP website (currently, the "DOJ Grants Financial Guide" available at <https://ojp.gov/financialguide/DOJ/index.htm>), including any updated version that may be posted during the period of performance. The recipient agrees to comply with the DOJ Grants Financial Guide:

4. Reclassification of various statutory provisions to a new Title 34 of the United States Code

On September 1, 2017, various statutory provisions previously codified elsewhere in the U.S. Code were editorially reclassified (that is, moved and renumbered) to a new Title 34, entitled "Crime Control and Law Enforcement." The reclassification encompassed a number of statutory provisions pertinent to OJP awards (that is, OJP grants and cooperative agreements), including many provisions previously codified in Title 42 of the U.S. Code:

Effective as of September 1, 2017, any reference in this award document to a statutory provision that has been reclassified to the new Title 34 of the U.S. Code is to be read as a reference to that statutory provision as reclassified to Title 34. This rule of construction specifically includes references set out in award conditions, references set out in material incorporated by reference through award conditions, and references set out in other award requirements.

5. Required training for Point of Contact and all Financial Points of Contact

Both the Point of Contact (POC) and all Financial Points of Contact (FPOCs) for this award must have successfully completed an "OJP financial management and grant administration training" by 120 days after the date of the recipient's acceptance of the award. Successful completion of such a training on or after January 1, 2018, will satisfy this condition.

In the event that either the POC or an FPOC for this award changes during the period of performance, the new POC or FPOC must have successfully completed an "OJP financial

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management and grant administration training" by 120 calendar days after -- (1) the date of OJP's approval of the "Change Grantee Contact" GAN (in the case of a new POC), or (2) the date the POC enters information on the new FPOC in GMS (in the case of a new FPOC). Successful completion of such a training on or after January 1, 2018, will satisfy this condition.

A list of OJP trainings that OJP will consider "OJP financial management and grant administration training" for purposes of this condition is available at <https://www.ojp.gov/training/fmts.htm>. All trainings that satisfy this condition include a session on grant fraud prevention and detection.

The recipient should anticipate that OJP will immediately withhold ("freeze") award funds if the recipient fails to comply with this condition. The recipient's failure to comply also may lead OJP to impose additional appropriate conditions on this award.

6. Requirements related to "de minimis" indirect cost rate

A recipient that is eligible under the Part 200 Uniform Requirements and other applicable law to use the "de minimis" indirect cost rate described in 2 C.F.R. 200.414(f), and that elects to use the "de minimis" indirect cost rate, must advise OJP in writing of both its eligibility and its election, and must comply with all associated requirements in the Part 200 Uniform Requirements. The "de minimis" rate may be applied only to modified total direct costs (MTDC) as defined by the Part 200 Uniform Requirements.

7. Requirement to report potentially duplicative funding

If the recipient currently has other active awards of federal funds, or if the recipient receives any other award of federal funds during the period of performance for this award, the recipient promptly must determine whether funds from any of those other federal awards have been, are being, or are to be used (in whole or in part) for one or more of the identical cost items for which funds are provided under this award. If so, the recipient must promptly notify the DOJ awarding agency (OJP or OVW, as appropriate) in writing of the potential duplication, and, if so requested by the DOJ awarding agency, must seek a budget modification or change-of-project-scope grant adjustment notice (GAN) to eliminate any inappropriate duplication of funding.

Requirements related to System for Award Management and Universal Identifier Requirements

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

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

The details of the recipient's obligations related to SAM and to unique entity identifiers are posted on the OJP web site at <https://ojp.gov/funding/Explore/SAM.htm> (Award condition: System for Award Management (SAM) and Universal Identifier Requirements), and are incorporated by reference here.

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This condition does not apply to an award to an individual who received the award as a natural person (i.e., unrelated to any business or non-profit organization that he or she may own or operate in his or her name).

9. Employment eligibility verification for hiring under the award

1. The recipient (and any subrecipient at any tier) must--

A. Ensure that, as part of the hiring process for any position within the United States that is or will be funded (in whole or in part) with award funds, the recipient (or any subrecipient) properly verifies the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. 1324a(a)(1) and (2).

B. Notify all persons associated with the recipient (or any subrecipient) who are or will be involved in activities under this award of both--

(1) this award requirement for verification of employment eligibility, and

(2) the associated provisions in 8 U.S.C. 1324a(a)(1) and (2) that, generally speaking, make it unlawful, in the United States, to hire (or recruit for employment) certain aliens.

C. Provide training (to the extent necessary) to those persons required by this condition to be notified of the award requirement for employment eligibility verification and of the associated provisions of 8 U.S.C. 1324a(a)(1) and (2).

D. As part of the recordkeeping for the award (including pursuant to the Part 200 Uniform Requirements), maintain records of all employment eligibility verifications pertinent to compliance with this award condition in accordance with Form I-9 record retention requirements, as well as records of all pertinent notifications and trainings.

2. Monitoring

The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.

3. Allowable costs

To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions designed to ensure compliance with this condition.

4. Rules of construction

A. Staff involved in the hiring process

For purposes of this condition, persons "who are or will be involved in activities under this award" specifically includes (without limitation) any and all recipient (or any subrecipient) officials or other staff who are or will be involved in the hiring process with respect to a position that is or will be funded (in whole or in part) with award funds.

B. Employment eligibility confirmation with E-Verify

For purposes of satisfying the requirement of this condition regarding verification of employment eligibility, the recipient (or any subrecipient) may choose to participate in, and use, E-Verify (www.e-verify.gov), provided an appropriate person authorized to act on

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behalf of the recipient (or subrecipient) uses E-Verify (and follows the proper E-Verify procedures, including in the event of a "Tentative Nonconfirmation" or a "Final Nonconfirmation") to confirm employment eligibility for each hiring for a position in the United States that is or will be funded (in whole or in part) with award funds.

C. "United States" specifically includes the District of Columbia, Puerto Rico, Guam, the Virgin Islands of the United States, and the Commonwealth of the Northern Mariana Islands.

Nothing in this condition shall be understood to authorize or require any recipient, any subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

E. Nothing in this condition, including in paragraph 4.B., shall be understood to relieve any recipient, any subrecipient at any tier, or any person or other entity, of any obligation otherwise imposed by law, including 8 U.S.C. 1324a(a)(1) and (2).

Questions about E-Verify should be directed to DHS. For more information about E-Verify visit the E-Verify website (<https://www.e-verify.gov/>) or email E-Verify at [E-Verify@dhs.gov](mailto:E-Verify@dhs.gov). E-Verify employer agents can email E-Verify at [E-VerifyEmployerAgent@dhs.gov](mailto:E-VerifyEmployerAgent@dhs.gov).

Questions about the meaning or scope of this condition should be directed to OJP, before award acceptance.

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

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

11. All subawards ("subgrants") must have specific federal authorization

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements for authorization of any subaward. This condition applies to agreements that -- for purposes of federal grants administrative requirements -- OJP considers a "subaward" (and therefore does not consider a procurement "contract").

The details of the requirement for authorization of any subaward are posted on the OJP web site at <https://ojp.gov/funding/Explore/SubawardAuthorization.htm> (Award condition: All subawards ("subgrants") must have specific federal authorization), and are incorporated by reference here.

12. Specific post-award approval required to use a noncompetitive approach in any procurement contract that would exceed \$250,000

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements to obtain specific advance approval to use a noncompetitive approach in any procurement contract that would exceed the Simplified Acquisition Threshold (currently, \$250,000). This condition applies to agreements that -- for purposes of federal grants administrative requirements -- OJP considers a procurement "contract" (and

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therefore does not consider a subaward).

The details of the requirement for advance approval to use a noncompetitive approach in a procurement contract under an OJP award are posted on the OJP web site at <https://ojp.gov/funding/Explore/NoncompetitiveProcurement.htm> (Award condition: Specific post-award approval required to use a noncompetitive approach in a procurement contract (if contract would exceed \$250,000)), and are incorporated by reference here.

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

SCOPE. This condition applies with respect to any procurement of property or services that is funded (in whole or in part) by this award, whether by the recipient or by any subrecipient at any tier, and regardless of the dollar amount of the purchase or acquisition, the method of procurement, or the nature of any legal instrument used. The provisions of this condition must be among those included in any subaward (at any tier).

1. No discrimination, in procurement transactions, against associates of the federal government

Consistent with the (DOJ) Part 200 Uniform Requirements -- including as set out at 2 C.F.R. 200.300 (requiring awards to be "manage[d] and administer[ed] in a manner so as to ensure that Federal funding is expended and associated programs are implemented in full accordance with U.S. statutory and public policy requirements") and 200.319(a) (generally requiring "[a]ll procurement transactions [to] be conducted in a manner providing full and open competition" and forbidding practices "restrictive of competition," such as "[p]lacing unreasonable requirements on firms in order for them to qualify to do business" and taking "[a]ny arbitrary action in the procurement process") -- no recipient (or subrecipient, at any tier) may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by USDOJ.

2. Monitoring

The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.

3. Allowable costs

To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions designed to ensure compliance with this condition.

4. Rules of construction

A. The term "associate of the federal government" means any person or entity engaged or employed (in the past or at present) by or on behalf of the federal government -- as an employee, contractor or subcontractor (at any tier), grant recipient or subrecipient (at any tier), agent, or otherwise -- in undertaking any work, project, or activity for or on behalf of (or in providing goods or services to or on behalf of) the federal government, and includes any applicant for such employment or engagement, and any person or entity committed by legal instrument to undertake any such work, project, or activity (or to provide such goods or services) in future.

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Nothing in this condition shall be understood to authorize or require any recipient, any subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

14. Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OJP authority to terminate award)

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements (including requirements to report allegations) pertaining to prohibited conduct related to the trafficking of persons, whether on the part of recipients, subrecipients ("subgrantees"), or individuals defined (for purposes of this condition) as "employees" of the recipient or of any subrecipient.

The details of the recipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OJP web site at <https://ojp.gov/funding/Explore/ProhibitedConduct-Trafficking.htm> (Award condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OJP authority to terminate award)), and are incorporated by reference here.

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

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable laws, regulations, policies, and official DOJ guidance (including specific cost limits, prior approval and reporting requirements, where applicable) governing the use of federal funds for expenses related to conferences (as that term is defined by DOJ), including the provision of food and/or beverages at such conferences, and costs of attendance at such conferences.

Information on the pertinent DOJ definition of conferences and the rules applicable to this award appears in the DOJ Grants Financial Guide (currently, as section 3.10 of "Postaward Requirements" in the "DOJ Grants Financial Guide").

16. Requirement for data on performance and effectiveness under the award

The recipient must collect and maintain data that measure the performance and effectiveness of work under this award. The data must be provided to OJP in the manner (including within the timeframes) specified by OJP in the program solicitation or other applicable written guidance. Data collection supports compliance with the Government Performance and Results Act (GPRA) and the GPRA Modernization Act of 2010, and other applicable laws.

17. OJP Training Guiding Principles

Any training or training materials that the recipient – or any subrecipient ("subgrantee") at any tier – develops or delivers with OJP award funds must adhere to the OJP Training Guiding Principles for Grantees and Subgrantees, available at <https://ojp.gov/funding/Implement/TrainingPrinciplesForGrantees-Subgrantees.htm>.

18. Effect of failure to address audit issues

The recipient understands and agrees that the DOJ awarding agency (OJP or OVW, as appropriate) may withhold award funds, or may impose other related requirements, if (as determined by the DOJ awarding agency) the recipient does not satisfactorily and promptly address outstanding issues from audits required by the Part 200 Uniform Requirements (or

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by the terms of this award), or other outstanding issues that arise in connection with audits, investigations, or reviews of DOJ awards.

19. Potential imposition of additional requirements

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

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

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28

C.F.R. Part 42, specifically including any applicable requirements in Subpart E of 28 C.F.R. Part 42 that relate to an equal employment opportunity program.

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

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28

C.F.R. Part 54, which relates to nondiscrimination on the basis of sex in certain "education programs."

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

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28

C.F.R. Part 38 (as may be applicable from time to time), specifically including any applicable requirements regarding written notice to program beneficiaries and prospective program beneficiaries.

Currently, among other things, 28 C.F.R. Part 38 includes rules that prohibit specific forms of discrimination on the basis of religion, a religious belief, a refusal to hold a religious belief, or refusal to attend or participate in a religious practice. Part 38, currently, also sets out rules and requirements that pertain to recipient and subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations.

The text of 28 C.F.R. Part 38 is available via the Electronic Code of Federal Regulations (currently accessible at <https://www.ecfr.gov/cgi-bin/ECFR?page=browse>), by browsing to Title 28-Judicial Administration, Chapter I, Part 38, under e-CFR "current" data.

23. Restrictions on "lobbying"

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

Another federal law generally prohibits federal funds awarded by OJP from being used by the recipient, or any subrecipient at any tier, to pay any person to influence (or attempt to

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influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them) with respect to the awarding of a federal grant or cooperative agreement, subgrant, contract, subcontract, or loan, or with respect to actions such as renewing, extending, or modifying any such award. Sec 31 U.S.C. 1352. Certain exceptions to this law apply, including an exception that applies to Indian tribes and tribal organizations.

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

24. Compliance with general appropriations-law restrictions on the use of federal funds (FY 2020) The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions that may be set out in applicable appropriations acts are indicated at <https://ojp.gov/funding/Explore/FY20AppropriationsRestrictions.htm>, and are incorporated by reference here. Should a question arise as to whether a particular use of federal funds by a recipient (or a subrecipient) would or might fall within the scope of an appropriations-law restriction, the recipient is to contact OJP for guidance, and may not proceed without the express prior written approval of OJP.

25. Reporting potential fraud, waste, and abuse, and similar misconduct

The recipient, and any subrecipients ("subgrantees") at any tier, must promptly refer to the DOJ Office of the Inspector General (OIG) any credible evidence that a principal, employee, agent, subrecipient, contractor, subcontractor, or other person has, in connection with funds under this award-- (1) submitted a claim that violates the False Claims Act, or (2) committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct.

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

Additional information is available from the DOJ OIG website at <https://oig.justice.gov/hotline>.

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

No recipient or subrecipient ("subgrantee") under this award, or entity that receives a procurement contract or subcontract with any funds under this award, may require any employee or contractor to sign an internal confidentiality agreement or statement that prohibits or otherwise restricts, or purports to prohibit or restrict, the reporting (in accordance with law) of waste, fraud, or abuse to an investigative or law enforcement representative of a federal department or agency authorized to receive such information.

The foregoing is not intended, and shall not be understood by the agency making this award, to contravene requirements applicable to Standard Form 312 (which relates to classified information), Form 4414 (which relates to sensitive compartmented information), or any other form issued by a federal department or agency governing the nondisclosure of classified information.

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1. In accepting this award, the recipient--

a. represents that it neither requires nor has required internal confidentiality agreements or statements from employees or contractors that currently prohibit or otherwise currently restrict (or purport to prohibit or restrict) employees or contractors from reporting waste, fraud, or abuse as described above; and

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

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

a. it represents that--

(1) it has determined that no other entity that the recipient's application proposes may or will receive award funds (whether through a subaward ("subgrant"), procurement contract, or subcontract under a procurement contract) either requires or has required internal confidentiality agreements or statements from employees or contractors that currently prohibit or otherwise currently restrict (or purport to prohibit or restrict) employees or contractors from reporting waste, fraud, or abuse as described above; and

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

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

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

The recipient (and any subrecipient at any tier) must comply with, and is subject to, all applicable provisions of 41

U.S.C. 4712, including all applicable provisions that prohibit, under specified circumstances, discrimination against an employee as reprisal for the employee's disclosure of information related to gross mismanagement of a federal grant, a gross waste of federal funds, an abuse of authority relating to a federal grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal grant.

The recipient also must inform its employees, in writing (and in the predominant native language of the workforce), of employee rights and remedies under 41 U.S.C. 4712.

Should a question arise as to the applicability of the provisions of 41 U.S.C. 4712 to this award, the recipient is to contact the DOJ awarding agency (OJP or OVW, as appropriate) for guidance.

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28. Encouragement of policies to ban text messaging while driving

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

29. Requirement to disclose whether recipient is designated "high risk" by a federal grant-

making agency outside of DOJ If the recipient is designated "high risk" by a federal grant-

making agency outside of DOJ, currently or at any time

during the course of the period of performance under this award, the recipient must disclose that fact and certain related information to OJP by email at

OJP.ComplianceReporting@ojp.usdoj.gov. For purposes of this disclosure, high risk includes

any status under which a federal awarding agency provides additional oversight due to the recipient's past performance, or other programmatic or financial concerns with the recipient.

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

30. The recipient agrees to submit a final report at the end of this award documenting all relevant project activities during the entire period of support under this award. This report will include detailed information about the project(s) funded, including, but not limited to, information about how the funds were actually used for each purpose area, data to support statements of progress, and data concerning individual results and outcomes of funded projects reflecting project successes and impacts. The final report is due no later than 90 days following the close of this award period or the expiration of any extension periods. This report will be submitted to the Office of Justice Programs, on-line through the Internet at <https://grants.ojp.usdoj.gov/>.

31. The recipient shall submit semiannual progress reports. Progress reports shall be submitted within 30 days after the end of the reporting periods, which are June 30 and December 31, for the life of the award. These reports will be submitted to the Office of Justice Programs, on-line through the Internet at <https://grants.ojp.usdoj.gov/>.

32. The recipient agrees to report data on the grantee's OJJDP-approved performance measures as part of the semi-annual categorical progress report. This data will be submitted on line at OJJDP's Performance Measures website (<https://ojjdp.gov/grantees/pm/index.html>) by July 31 and January 31 each year for the duration of the award. Once data entry is complete, the grantee will be able to create and download a "Performance Measures Data Report." This document is to be included as an attachment to the grantee's narrative categorical assistance progress report submitted in GMS for each reporting period.

33. With respect to this award, federal funds may not be used to pay cash compensation (salary plus bonuses) to any employee of the award recipient at a rate that exceeds 110% of the maximum annual salary payable to a member of the federal government's Senior Executive Service (SES) at an agency with a Certified SES Performance Appraisal System for that year. (An award recipient may compensate an employee at a higher rate, provided the amount in excess of this compensation limitation is paid with non-federal funds.)

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This limitation on compensation rates allowable under this award may be waived on an individual basis at the discretion of the OJP official indicated in the program announcement under which this award is made.

34. FFATA reporting: Subawards and executive compensation

The recipient must comply with applicable requirements to report first-tier subawards ("subgrants") of \$25,000 or more and, in certain circumstances, to report the names and total compensation of the five most highly compensated executives of the recipient and first-tier subrecipients (first-tier "subgrantees") of award funds. The details of recipient obligations, which derive from the Federal Funding Accountability and Transparency Act of 2006 (FFATA), are posted on the OJP web site at <https://ojp.gov/funding/Explore/FFATA.htm> (Award condition: Reporting Subawards and Executive Compensation), and are incorporated by reference here.

This condition, including its reporting requirement, does not apply to— (1) an award of less than \$25,000, or (2) an award made to an individual who received the award as a natural person (i.e., unrelated to any business or non-profit organization that he or she may own or operate in his or her name).

35. Recipient integrity and performance matters: Requirement to report information on certain civil, criminal, and administrative proceedings to SAM and FAPIIS

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

The details of recipient obligations regarding the required reporting (and updating) of information on certain civil, criminal, and administrative proceedings to the federal designated integrity and performance system (currently, "FAPIIS") within SAM are posted on the OJP web site at <https://ojp.gov/funding/FAPIIS.htm> (Award condition: Recipient Integrity and Performance Matters, including Recipient Reporting to FAPIIS), and are incorporated by reference here.

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**EXHIBIT D**

**EEO Reporting**

I, Bonja Alvarez de Toledo [responsible official], certify that  
WIA Y POINT [recipient] has completed the EEO reporting tool  
certification

form at: [https://oip.gov/about/ocr/faq\\_eop.htm](https://oip.gov/about/ocr/faq_eop.htm) on 5/6/2019 [Date]

And that Bonja Alvarez de Toledo [responsible official] has completed the  
EEO

training at <https://oip.gov/about/ocr/ocr-training-videos/video-ocr-training.htm> on:

11/10/20 [date]

I further certify that:

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

Signature: [Signature]

Date: 11/10/20

Subrecipient Initials [Signature]

Date 11/10/20

**EXHIBIT E**

**Non-supplanting Certification**

**Supplanting defined**

Federal funds must be used to supplement existing funds for program activities and must not replace those funds that have been appropriated for the same purpose. Supplanting shall be the subject of application review, as well as pre-award review, post-award monitoring, and audit. If there is a potential presence of supplanting, the applicant or grantee will be required to supply documentation demonstrating that the reduction in non-Federal resources occurred for reasons other than the receipt or expected receipt of Federal funds. For certain programs, a written certification may be requested by the awarding agency or recipient agency stating that Federal funds will not be used to supplant State or local

funds will not be used to supplant State or local funds. See the OJP Financial Guide (Part II, Chapter 3)

<http://www.ojp.usdoj.gov/financialguide/part2/part2chap3.htm>.

**Supplanting and job retention**

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

The WAYPOINT (Applicant) certifies that any funds awarded through grant number 2020-IG-BX-0002 shall be used to supplement existing funds for program activities and will not replace (supplant) nonfederal funds that have been appropriated for the purposes and goals of the grant.

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

Printed Name and Title: BORJA ALVAREZ DE TORRES Resident / CEO

Signature: [Handwritten Signature]

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**EXHIBIT F**

**NEW HAMPSHIRE DEPARTMENT OF JUSTICE**

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

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

**1. LOBBYING**

As required by 31 U.S.C. § 1352, as implemented by 28 C.F.R. Part 69, the Applicant certifies and assures (to the extent applicable) the following:

(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Applicant, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any Federal grant, the entering into of any cooperative agreement, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Applicant's request for Federal funds is in excess of \$100,000, and any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this Federal grant or cooperative agreement, the Applicant shall complete and submit Standard Form - ILL, "Disclosure of Lobbying Activities" in accordance with its (and any DOJ awarding agency's) instructions; and

(c) The Applicant shall require that the language of this certification be included in the award documents for all subgrants and procurement contracts (and their subcontracts) funded with Federal award funds and shall ensure that any certifications or lobbying disclosures required of

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recipients of such subgrants and procurement contracts (or their subcontractors) are made and filed in accordance with 31 U.S.C. § 1352.

## 2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Applicant certifies, with respect to prospective participants in a primary tier "covered transaction," as defined at 2 C.F.R. § 2867.20(a), that neither it nor any of its principals—

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

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

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

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

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

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

## 3. FEDERAL TAXES

A. If the Applicant is a corporation, it certifies either that (1) the corporation has no unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, that is not being paid in a timely manner

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pursuant to an agreement with the authority responsible for collecting the tax liability, or  
(2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP

Applicants, to OJP at [Ojpcompliancereporting@usdoj.gov](mailto:Ojpcompliancereporting@usdoj.gov); for OVW Applicants, to OVW at [OVW.GFMD@usdoj.gov](mailto:OVW.GFMD@usdoj.gov); or for COPS Applicants, to COPS at [AskCOPSRC@usdoj.gov](mailto:AskCOPSRC@usdoj.gov)).

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

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

As required by the Drug-Free Workplace Act of 1988, as implemented at 28 C.F.R. Part 83, Subpart F, for grantees, as defined at 28 C.F.R. §§ 83.620 and 83.650:

A. The Applicant certifies and assures that it will, or will continue to, provide a drug-free workplace by—

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

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

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

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

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

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

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

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

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

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

(e) Notifying the Department, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction.

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Employers of convicted employees must provide notice, including position title of any such convicted employee to the Department, as follows:

For COPS award recipients - COPS Office, 145 N Street, NE, Washington, DC, 20530;  
For OJP and OVW award recipients - U.S. Department of Justice, Office of Justice Programs,  
ATTN: Control Desk, 810 7th Street, N.W., Washington, D.C. 20531.

Notice shall include the identification number(s) of each affected award;

(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:

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

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

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

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

SURJA ALVARO DE TOWN, President/CEO  
Name and Title of Head of Agency

[Signature]  
Signature

11/10/20  
Date

464 Chestnut St, MANCHESTER, NH 03803  
Name and Address of Agency

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State of New Hampshire  
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that WAYPOINT is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on September 25, 1914. 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: 61585

Certificate Number: 0004898322



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 22nd day of April A.D. 2020.

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

William M. Gardner  
Secretary of State

# CERTIFICATE OF VOTE

I, KENNETH SHELDON, Board Chair, do hereby certify that:  
(Name of the elected Officer of the Agency; cannot be contract signatory)

1. I am a duly elected Officer of WAYPOINT  
(Agency Name)

2. The following are true copies of two resolutions duly adopted at a meeting of the Board of Directors of  
the Agency duly held on 12/4/18  
(Date)

RESOLVED: That this corporation enters into a contract with the State of New Hampshire, acting through its  
Department of Justice.

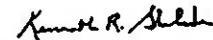
RESOLVED: That the PRESIDENT AND CEO  
(Title of Contract Signatory)

is hereby authorized on behalf of this Agency to enter into the said contract with the State and to  
execute any and all documents, agreements and other instruments, and any amendments, revisions,  
or modifications thereto, as he/she may deem necessary, desirable or appropriate.

BORJA ALVAREZ DE TOLEDO is the duly elected PRESIDENT/CEO  
(Name of Contract Signatory) (Title of Contract Signatory)

of the Agency.

3. The forgoing resolutions have not been amended or revoked, and remain in full force and effect as of  
the 10th day of November, 2020.



Kenneth R. Sheldon, Board Chair



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
11/10/2020

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

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

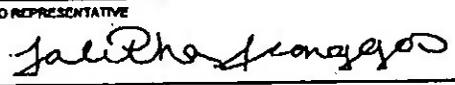
PRODUCER FIAUCross Insurance 1100 Elm Street  Manchester NH 03101	CONTACT NAME: Andrea Nicklin
	PHONE (A/C, No. Ext): (603) 669-3218 FAX (A/C, No): (603) 645-4331 EMAIL: anicklin@crossagency.com ADDRESS:
INSURED  Waypoint Po Box 448  Manchester NH 03105	INSURER(S) AFFORDING COVERAGE
	INSURER A: Philadelphia Indemnity Ins Co
	INSURER B: Granite State Health Care and Human Services Self-
	INSURER C: Transcra Casualty & Surety Co of America
	INSURER D:
	INSURER E:

COVERAGES CERTIFICATE NUMBER: 20-21 All Lines REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDRESS (INSR, Y/Y)	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC <input checked="" type="checkbox"/> OTHER: Professional Liability		PHPK2151359	07/01/2020	07/01/2021	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurr/yr) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 Aggregate - Prof Lab \$ 1,000,000
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY		PHPK2151341	07/01/2020	07/01/2021	COMBINED SINGLE LIMIT (Ea accidnt) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accidnt) \$ PROPERTY DAMAGE (Per accidnt) \$ Medical payments \$ 5,000
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000		PHUB728723	07/01/2020	07/01/2021	EACH OCCURRENCE \$ 4,000,000 AGGREGATE \$ 4,000,000 PER STATUTE <input checked="" type="checkbox"/> OTH-ER <input type="checkbox"/>
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	HCHS20200000242 (3a.) NH	02/01/2020	02/01/2021	E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C	Fidelity & Forgary		105912198	04/01/2020	04/01/2021	Limit \$ 500,000 Deductible \$ 5,000

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

CERTIFICATE HOLDER  New Hampshire Department Of Justice 33 Capitol Street  Concord NH 03301	CANCELLATION  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE  

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**Internal Revenue Service**

**Department of the Treasury**

District  
Director

10 MetroTech Center  
625 Fulton St., Brooklyn, NY 11201

Child & Family Services  
c/o Accounts Payable  
99 Hanover Street  
Manchester, NH 03101-2203

Person to Contact: Patricia Holub

Telephone Number: (718) 468-2333

Refer Reply to: EP/EO:CSU

Date: MAY 06 1997

EIN: 02-0222164

Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of Child & Family Services.

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code remains in effect until the tax exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,

*(Patricia Holub)*

Patricia Holub  
Manager, Customer  
Service Unit

Name of Organization: Child & Family Services

Date of Exemption Letter: November 1990

Exemption granted pursuant to section 501(c)(3) of the Internal Revenue Code.

Foundation Classification (if applicable): Not a private foundation as you are an organization described in section 509(a)(2) of the Internal Revenue Code.

# State of New Hampshire

## Department of State

OFFICE OF SECRETARY OF STATE

CERTIFIED COPY

I, David M. Scanlan, Deputy Secretary of State of the State of New Hampshire, do hereby certify that the attached is a true copy of AMENDMENT(10/17/2018), as a New Hampshire Nonprofit Corporation of WAYPOINT' previously CHILD AND FAMILY SERVICES OF NEW HAMPSHIRE, NEW HAMPSHIRE CHILDREN'S AID SOCIETY, NEW HAMPSHIRE CHILDREN'S AID & PROTECTIVE SOCIETY as filed in this office and held in the custody of the Secretary of State.

Business ID: 62585

Certificate Number: 4198435



IN TESTIMONY WHEREOF,  
I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 17th day of October A.D. 2018.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan  
Deputy Secretary of State

Date Filed : 10/17/2018 10:15:00 AM  
Effective Date : 11/16/2018 04:30:00 PM  
Filing # : 4198432 Pages : 1  
Business ID : 62585  
William M. Gardner  
Secretary of State  
State of New Hampshire

# State of New Hampshire

Recording fee: \$25.00  
Use black print or type.

RSA 292:7

## AFFIDAVIT OF AMENDMENT OF

Child and Family Services of New Hampshire  
A NEW HAMPSHIRE NONPROFIT CORPORATION

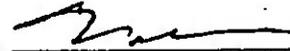
I, William Conrad the undersigned, being the Chairman of the Board of Trustees  
(Note 1) of the above named New Hampshire nonprofit corporation, do hereby certify that a meeting was  
held for the purpose of amending the articles of agreement and the following amendment(s) were  
approved by a majority vote of the corporation's Trustees. (Note 2)

The name of the Corporation shall be changed to: Waypoint

Effective as of November 16, 2018.

(If more space is needed, attach additional sheet(s).)

A true record, attest:

  
\_\_\_\_\_  
(Signature)

Print or type name:

William Conrad

Title:

Chairman of the Board of Trustees

Date signed:

9/25/18

- Notes: 1. Clerk, secretary or other officer.  
2. Enter either "Board of Directors" or "Trustees".

DISCLAIMER: All documents filed with the Corporation Division become public records and will be available for public inspection in either tangible or electronic form.

Mailing Address - Corporation Division, NH Dept. of State, 107 N Main St, Rm 204, Concord, NH 03301-4989  
Physical Location - State House Annex, 3rd Floor, Rm 317, 25 Capitol St, Concord, NH

File a copy with Clerk of the town/city of the principal place of business.

Form NP-3 (9/2015)

**Borja Alvarez de Toledo, M.Ed.**

464 Chestnut St, Manchester, NH. 03106/ 603-782-6442  
alvarozdetoledob@waypointnh.org

**Professional Profile**

- A seasoned leader with more than 18 years of senior level non-profit management experience.
- Strong business acumen with emphasis on developing processes to ensure the alignment of strategy, operations, and outcomes with a strength based approach to leadership development.
- Collaborative leader using systemic and strategic framework in program development, supervision and conflict resolution.

**Professional Experience**

**Waypoint, formerly Child and Family Services of New Hampshire**  
Manchester, NH

December 2013- Present

*~ President and CEO*

- Responsible for program planning and development, insuring that Waypoint meets the community needs.
- Advance the public profile of Waypoint by developing innovative approaches and building productive relationships with government, regional and national constituencies.
- Acts as advisor to the Board of Directors and maintains relationships with the regional Boards
- Responsible for all aspects of financial planning, sustainability and oversight of Waypoint's assets.
- Work with Development staff and Board of Directors to design and implement all fundraising activities, including cultivation and solicitation of key individuals, foundations and corporations

**Riverside Community Care**  
Dedham, MA

2009- 2013

*~ Division Director, Child and Family Services*

- Responsible for strategic vision, planning and implementation of the programmatic, operational and financial sustainability of a \$17M division with more than 300 employees.
- In partnership with The Guidance Center, Inc.'s board of directors, played leadership role in successfully merging with Riverside Community Care, through a process that involved strategic planning, analysis and selection of a viable partner.
- Provide supervision to managers using a strength based approach and a collaborative coaching model to leadership development.

**The Guidance Center, Inc.**  
Cambridge, MA

1998 - 2009

*~ Chief Operating Officer*

2007 - 2009

- Hired initially as Director of an intensive home-based family program and through successive promotions became responsible for all operations in the organization.
- Responsible for supervision of Division Directors, strategic planning and development of new initiatives.
- Developed strategic relationships with state and local funders, and partnered with community agencies to support the healthy growth of children and families.

**Private Practice in Psychotherapy and Clinical Consultation**  
Madrid, Spain

1992 - 1998

Universidad Pontificia de Comillas  
Madrid, Spain

1991 - 1998

*~Adjunct Faculty*

- Taught graduate level courses in Family and Couples Therapy program
- Practicum program supervisor. Supervised first year Master's Degree students through live supervision in the treatment of multi-problem families.

Centro Médico-Psicopedagógico  
Madrid, Spain

1994 - 1997

*~Clinical Coordinator/Director of Training.*

- Member of a multi-disciplinary team that provided assessment and treatment to families victims of terrorism and had developed Post Traumatic Stress Disorder.

ITAD (Institute for Alcohol and Drug Treatment),  
Madrid, Spain

1991- 1994

*~ Senior Drug and Alcohol Counselor, Drug and Alcohol Program*

- Provided evaluation and treatment for chemically dependent adults and their families.
- ~ Senior Family Therapist, Couples and Family Therapy Program*
- Worked as a family therapist in the evaluation and treatment of adolescents and families.

Charles River Health Management  
Boston, MA

1989 - 1991

*~ Senior Family Therapist, Home Based Family Treatment Program.*

## Education

Graduate Certificate of Business

University of Massachusetts, Lowell, 2000.

Master's Degree in Education

Counseling Psychology Program. Boston University, 1989.

B.A. in Clinical Psychology

Universidad Pontificia de Comillas, Madrid, Spain. 1988

## Publications

- 2009 Ayers, S & Alvarez de Toledo, B. Community Based Mental Health with Children and Families. In A. R. Roberts (Ed.), *Social Worker's Desk Reference* (2<sup>nd</sup> ed.), New York: Oxford University Press, 2009
- 2006 *Topical Discussion: Advancing Community-Based Clinical Practice and Research: Learning In the Field.* Presented at the 19<sup>th</sup> Annual Research Conference: A System of Care for Children's Mental Health: Expanding the Research Base, February 2006, Tampa, FL.
- 2001 Lyman, D.R.; Siegel, R.; Alvarez de Toledo, B.; Ayers, S.; Mikula, J. *How to be little and still think big: Creating a grass roots, evidence based system of care.* Symposium presented at the 14<sup>th</sup> Annual Research Conference in Children's Mental Health, Research and Training Center for Children's Mental Health, February 2001, Tampa, FL.
- 2006 Lyman, D.R., B. Alvarez de Toledo, *The Ecology of Intensive community based intervention.* In Lightburn, A., P. Sessions. *Handbook of Community Based Clinical Practice.* Oxford University Press, 2006, England.
- 2001 Lyman, D.R., B. Alvarez de Toledo (2001) *Risk factors and treatment outcomes in a strategic intensive family program.* In Newman, J.C, C. Liberton, K. Kutash and R. Friedman, (Eds.) *A System of Care for Children's Mental Health: Expanding the Research Base* (2002), pp. 65-68. Research and Training Center for Children's Mental Health, University of South Florida, Tampa, FL.
- 1994-98 Research papers and professional presentations in peer reviewed journals in Spain

## Languages

Fluent in Spanish, French and Italian.

Gina Corey Ferrante, C.P.A.

Windham, NH 03087

[gina.ferrante@outlook.com](mailto:gina.ferrante@outlook.com)

**Core Skills:**

- System Integration
- Internal Controls
- Audit Preparation
- Policies and Procedures
- Budget Preparation and Analysis
- Streamlining accounting processes

**Work Experience:**

Community Teamwork, Inc. 2013-2019 Lowell, Massachusetts

**Director of Finance and Accounting**

Reporting to the CFO, manage staff in the accounting department and coordinating annual budget for \$90 million agency providing housing, WIC, Energy and Child Care Services to low-income individuals

- Prepare agency cost allocations
- Ensure compliance with agency's 150 federal, state and private contracts
- Prepare agency budgets and analyze financial results
- Analyze and improve accounting processes and fiscal controls throughout the agency
- Oversees the financial management of the organization and monitoring of organizational performance and fiscal controls
- Coordinate Annual Audit and review Accounting Pronouncements for applicability

Michael F. Reilly, PC 2006-2013 Haverhill, Massachusetts

**Audit Manager**

- Planned and managed the audit process for several non-public companies and not-for-profit organizations including the Northern Essex Community College Foundation, ARC of Northeast Haverhill and Simple Living, Inc.
- Worked with clients to help improve efficiencies and establish accounting controls
- Prepared tax returns for individuals and non-public and not-for-profit corporations

Digital Equipment Corporation 1987-1992 Acton, Massachusetts

Accounting Systems Analyst

- Designed and installed accounting systems for Digital and Digital customers
- Internal Auditor
- Audited departments internal to Digital in preparation for the outside auditors

Epsilon Data Management 1985-1987

Burlington, Massachusetts

Director of Accounting

- Managed the monthly/quarterly closing process
- Prepared financial statements (B/S, P&L, & Cash flows)
- Performed analytical analysis
- Managed, supported and prepared the quarterly and year-end audit schedules

Ryder Systems, Inc. 1984-1985

Miami, Florida

Manager of Accounting

- Managed the monthly/quarterly closing process
- Prepared financial statements (B/S, P&L, & Cash flows)
- Performed analytical analysis
- Prepared the quarterly and year-end audit schedules

Price Waterhouse 1981-1984

Miami, Florida

Senior Accountant

- Planned, and managed the audit process for several non-public companies including the Miami Dolphins, and area construction companies
- Prepared tax returns for individuals and small corporations during the busy season

Education:

Florida International University

Masters of Science in Taxation

University of Miami

BBA Accounting

Systems: Abila Fund Accounting, Office (Word, Excel, PowerPoint), Outlook, QuickBooks, Proft

## COLLEEN M. IVES

2605 Elm Street • Manchester, New Hampshire 03104  
(603) 630-8239 • [cives2605@gmail.com](mailto:cives2605@gmail.com)

### CHIEF OPERATING OFFICER

Proactive executive with a formidable record of driving systemic change and business expansion. Nimble administrator with strategic planning, business process improvement, cost controls and performance management experience. Collaborative leader with inspirational and decisive management style who achieves exceptional, rather than expected, results. Catalyst for open communications towards a climate of learning to benefit company and individuals.

---

### PROFESSIONAL EXPERIENCE

#### WAYPOINT, Manchester, NH • 2018-Present

Statewide private nonprofit that works to advance the well-being of children and families through an array of community-based services.

##### Chief Operating Officer

- Oversees all aspects of program delivery including; fiscal and personnel management, quality assurance and program development

#### ROCKPORT MORTGAGE CORPORATION, Gloucester, MA • 2008-2017

Leading national lender of US Housing & Urban Development insured commercial loans in healthcare, multifamily and affordable housing sectors.

##### Vice President, Operations & Quality Control

- Report to principals with overall responsibility for achieving strategic objectives through oversight of the day-to-day operations of five multi-disciplinary underwriting teams by providing support at the transactional level as well as in the development of procedures and operating practices to match RMC's continued growth.
- Ensure RMC'S compliance with their federally mandated Quality Control Plan through employee development initiatives, monitoring of RMC'S operational practices while integrating new HUD directives into RMC'S existing best practices.

#### IVES DEVELOPMENT ASSOCIATES, Manchester, NH • 2005-2016

Consultancy providing strategic planning and leadership development to public, private and nonprofit companies throughout New England.

##### Principal

Design and facilitate customized corporate retreats, including strategic planning sessions, executive and Board of Directors' training and development, creation or re-affirmation of vision, mission and values and efforts to re-align leadership around key priorities and future direction of the organization. Integrate opportunities to shift organizational culture to more open and candid communications.

- Led an 18-month comprehensive change initiative that:
  - Resulted in the development of a transition plan for the assimilation of an Interim Executive Director including an operations plan that aimed to recalibrate the culture;
- Transformed climate of accountability for a \$55M client by implementing Balanced Scorecard strategic measurement system. Designed, coordinated and facilitated on-site internal and external analysis of 11 retail locations in 9 states, analyzing threats and weaknesses in business to build a platform for growth.

CAREER NOTE: Concurrent with consulting enterprise (2006 – 2010), designed and taught Introductory and upper level psychology and sociology courses at Granite State College in Concord, Manchester and Portsmouth, New Hampshire.

**GRANITE STATE INDEPENDENT LIVING, Concord, NH • 2001-2005**

Statewide nonprofit offering long-term care, employment, transportation, advocacy, and other community-based services.

**Acting Executive Director & Chief Operating Officer**

Led internal operations, including service and program delivery, finance, human resources, fundraising and marketing. Transformed organization's culture by promoting a climate of excellence, systemic solutions and learning that benefited the organization and individual employees. Evaluated operational results and facilitated business processes and controls that promoted efficiency and internal information flow. Developed short- and long-range operating plans. Supported up to 14 management-level employees, staff of 90, and \$13M annual operating budget. Held complete performance management authority as well as autonomy to engage in private and state/federal contracts.

- Increased revenue by 78% with more effective grant administration, successful applications for new competitive grants, initiating a comprehensive development / fundraising plan, and increasing the fee-for-service lines of business.
- Increased consumers served from 400 to 3,000+ individuals within three-year period by restructuring existing programs, developing new programs and increasing program accountability with monthly management reports.
- Established foundation for 36-month capacity building plan to enhance infrastructure and overall operations by conducting full organizational audit and successfully presenting to Board of Directors.
- Expanded services and leveraged long-term grant opportunity through company acquisition. Successfully integrated organizational cultures and business practices, including human resource policies, management teams and compensation/benefits.
- Recommended, designed and implemented internal controls and operating procedures for all departments (Human Resources, Finance, Public Relations/ Development, Long-Term Care, Community Living and Employment Services).
- Increased efficiency, raised credibility of financial reporting and reduced headcount by implementing state of the art technology with expertise of retained IT consultant.

**NEW HAMPSHIRE DEPARTMENT OF EDUCATION, VOCATIONAL REHABILITATION, SERVICES FOR BLIND AND VISUALLY IMPAIRED, Concord, NH • 1992-2000**

Statewide organization providing Registry of Legal Blindness, Sight Services for Independent Living, Vocational Rehabilitation and a Business Enterprise program.

**Statewide Director**

Managed professional staff of 8 to deliver services that included 15 statewide rehabilitative support groups, career counseling and vending machine/food service enterprises in State and Federal buildings.

- Awarded \$1.2M 3-year federal grant to provide peer support services in 15 locations across the state
- Led Department to highest rank in standards and benchmarks among 7 other regional offices.
- Enhanced team atmosphere by integrating 4 distinct statewide programs into a cohesive unit.
- Cultivated relationships and formal partnerships with various stakeholders in the statewide network of social and human services and employment arenas.

**EDUCATION**

Doctorate in Human and Organizational Systems  
Master of Arts in Human Development  
Fielding Graduate University, Santa Barbara, California

Master of Arts/CAGS in Rehabilitation Counseling  
Bachelor of Arts in Psychology and Philosophy  
Assumption College, Worcester, Massachusetts



**WAYPOINT**  
Help Along the Way

*Formerly*  
**CHILD AND FAMILY SERVICES**

**BOARD OF TRUSTEES**

**JUNE 2020**

**Borja Alvarez de Toledo**

*President and CEO*

**Melissa Biron**

**Nina Chang**

**Bill Conrad**

**Tiffany Diamond**

**Jane Gile**

**John Greene**

**Wendy Gladstone**

**Brad Kuster**

**Marilyn Mahoney**

**Holly Mintz**

**Lyndsee Paskalis**

**Shayleen Roberts**

**Mark Rouvalis**

**Ken Sheldon**

**Jeffrey Seifert**

**Jennifer Stebbins**



**HEADQUARTERS**

toll free (800) 640-6486

office (603) 518-4000

fax (603) 688-6280

264 Chestnut Street

Manchester, NH 03105

waypointnh.org



# WAYPOINT

Help Along the Way

**WAYPOINT**

Consolidated Financial Statements

For the Year Ended December 31, 2019

(With Independent Auditors' Report Thereon)

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## INDEPENDENT AUDITORS' REPORT

To the Board of Trustees  
Waypoint

**Additional Offices:**

Nashua, NH  
Andover, MA  
Greenfield, MA  
Elsworth, ME

### Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Waypoint, which comprise the consolidated statement of financial position as of December 31, 2019, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and

fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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

### **Opinion**

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Waypoint as of December 31, 2019, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Report on Summarized Comparative Information**

We have previously audited Waypoint's 2018 consolidated financial statements, and we expressed an unmodified opinion on those audited consolidated financial statements in our report dated March 26, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2018 is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

### **Other Matters**

#### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The Consolidated Schedules of Operating Expenses for 2019 and 2018 are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 26, 2020 on our consideration of Waypoint's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Waypoint's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Waypoint's internal control over financial reporting and compliance.

Melanson Heath

May 26, 2020

**WAYPOINT**

**Consolidated Statement of Financial Position**

**December 31, 2019**

**(with comparative totals as of December 31, 2018)**

	2019		2019 Total	2018 Total
	Without Donor Restrictions	With Donor Restrictions		
<b>ASSETS</b>				
<b>Current Assets:</b>				
Cash and cash equivalents	\$ 177,479	\$ -	\$ 177,479	\$ 1,078,577
Accounts receivable, net	1,260,930	-	1,260,930	714,112
Contributions receivable	79,161	-	79,161	60,000
Prepaid expenses	145,979	-	145,979	192,744
<b>Total Current Assets</b>	<b>1,663,549</b>	<b>-</b>	<b>1,663,549</b>	<b>2,045,433</b>
<b>Noncurrent Assets:</b>				
Investments	15,894,841	2,992,179	18,887,020	16,140,394
Beneficial interest held in trusts	-	1,837,101	1,837,101	1,679,591
Property and equipment, net	6,460,382	-	6,460,382	6,358,505
<b>Total Noncurrent Assets</b>	<b>22,355,223</b>	<b>4,829,280</b>	<b>27,184,503</b>	<b>24,178,490</b>
<b>Total Assets</b>	<b>\$ 24,018,772</b>	<b>\$ 4,829,280</b>	<b>\$ 28,848,052</b>	<b>\$ 26,223,923</b>
<b>LIABILITIES AND NET ASSETS</b>				
<b>Current Liabilities:</b>				
Accounts payable	\$ 139,382	\$ -	\$ 139,382	\$ 217,685
Accrued payroll and related liabilities	646,070	-	646,070	564,736
Other liabilities	66,628	-	66,628	67,299
Bonds payable	150,000	-	150,000	140,000
<b>Total Current Liabilities</b>	<b>1,002,080</b>	<b>-</b>	<b>1,002,080</b>	<b>989,720</b>
Bonds payable, net of current portion	3,915,000	-	3,915,000	4,065,000
Deferred loans - NHHFA	1,250,000	-	1,250,000	1,250,000
Interest rate swap agreements	1,072,580	-	1,072,580	885,525
<b>Total Liabilities</b>	<b>7,239,660</b>	<b>-</b>	<b>7,239,660</b>	<b>7,190,245</b>
<b>Net Assets:</b>				
Without donor restrictions	16,779,112	-	16,779,112	14,373,688
With donor restrictions	-	4,829,280	4,829,280	4,659,990
<b>Total Net Assets</b>	<b>16,779,112</b>	<b>4,829,280</b>	<b>21,608,392</b>	<b>19,033,678</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 24,018,772</b>	<b>\$ 4,829,280</b>	<b>\$ 28,848,052</b>	<b>\$ 26,223,923</b>

The accompanying notes are an integral part of these financial statements.

## WAYPOINT

### Consolidated Statement of Activities

For the Year Ended December 31, 2019  
(with comparative totals for the year ended December 31, 2018)

	2019		2019 Total	2018 Total
	Without Donor Restrictions	With Donor Restrictions		
<b>SUPPORT AND REVENUE:</b>				
<b>Support:</b>				
Government grants	\$ 5,486,443	\$ 16,056	\$ 5,502,499	\$ 5,401,404
Contributions	426,853	869,431	1,296,284	1,722,592
In-kind contributions	87,864	-	87,864	94,633
Income from special events, net	487,018	-	487,018	369,175
<b>Revenue:</b>				
Service fees	5,524,270	-	5,524,270	5,422,960
Other	65,971	-	65,971	64,715
<b>Net assets released from restriction:</b>				
Program releases	1,194,247	(1,194,247)	-	-
Endowment releases	74,751	(74,751)	-	-
Endowment transfer to support operations	627,685	-	627,685	661,375
<b>Total Support and Revenue</b>	<b>13,975,102</b>	<b>(383,511)</b>	<b>13,591,591</b>	<b>13,736,854</b>
<b>OPERATING EXPENSES:</b>				
Program services	12,086,191	-	12,086,191	11,550,792
Management and general	1,308,438	-	1,308,438	1,380,172
Fundraising	517,402	-	517,402	427,546
<b>Total Operating Expenses</b>	<b>13,912,031</b>	<b>-</b>	<b>13,912,031</b>	<b>13,358,510</b>
<b>Change in net assets before non-operating items</b>	<b>63,071</b>	<b>(383,511)</b>	<b>(320,440)</b>	<b>378,344</b>
<b>NON-OPERATING ITEMS:</b>				
Investment income (loss)	2,985,010	395,291	3,380,301	(1,006,030)
Unrealized gain (loss) on interest rate swap	(187,054)	-	(187,054)	176,817
Change in beneficial interest	-	157,510	157,510	(188,315)
Interest income	1,851	-	1,851	1,608
Endowment transfer to support operations	(627,685)	-	(627,685)	(661,375)
<b>Total Non-Operating Items</b>	<b>2,172,122</b>	<b>552,801</b>	<b>2,724,923</b>	<b>(1,677,295)</b>
<b>Change in net assets</b>	<b>2,235,193</b>	<b>169,290</b>	<b>2,404,483</b>	<b>(1,298,951)</b>
<b>Net Assets, Beginning of Year, as restated (NOTE 19)</b>	<b>14,543,919</b>	<b>4,659,990</b>	<b>19,203,909</b>	<b>20,332,629</b>
<b>Net Assets, End of Year</b>	<b>\$ 16,779,112</b>	<b>\$ 4,829,280</b>	<b>\$ 21,608,392</b>	<b>\$ 19,033,678</b>

The accompanying notes are an integral part of these financial statements.

WAYPOINT

Consolidated Statement of Functional Expenses

For the Year Ended December 31, 2019  
(with comparative totals for the year ended December 31, 2018)

	Program <u>Services</u>	Management <u>and General</u>	Fundraising	2019 <u>Total</u>	2018 <u>Total</u>
Personnel expense:					
Salaries and wages	\$ 6,901,838	\$ 814,197	\$ 340,669	\$ 8,056,704	\$ 7,780,410
Employee benefits	886,121	84,083	24,372	994,576	827,827
Payroll related costs	861,733	72,205	27,088	961,026	834,465
Mileage reimbursement	425,994	931	199	427,124	445,083
Contracted services	527,006	74,153	54,573	655,732	662,720
Subtotal personnel expense	<u>9,602,692</u>	<u>1,045,569</u>	<u>446,901</u>	<u>11,095,162</u>	<u>10,550,505</u>
Accounting	-	31,699	-	31,699	28,700
Assistance to individuals	716,800	-	-	716,800	718,608
Communications	139,255	8,358	4,741	152,354	166,740
Conferences, conventions, meetings	48,489	5,949	3,600	58,038	56,018
Depreciation	326,931	39,920	-	366,851	334,662
In-kind contributions	88,014	-	-	88,014	94,633
Insurance	65,690	9,585	2,597	77,872	74,104
Interest	251,532	67,874	-	319,406	317,772
Legal	-	20,671	-	20,671	3,949
Membership dues	22,789	1,916	3,152	27,857	29,992
Miscellaneous	30,221	14,869	1,959	47,049	40,193
Occupancy	543,136	29,481	13,070	585,687	548,507
Printing and publications	29,318	2,803	29,732	61,853	91,540
Rental and equipment maintenance	89,746	24,229	6,542	120,517	122,782
Supplies	80,964	3,366	5,099	89,429	115,040
Travel	50,614	2,149	9	52,772	64,765
Total Functional Expenses	<u>\$ 12,086,191</u>	<u>\$ 1,308,438</u>	<u>\$ 517,402</u>	<u>\$ 13,912,031</u>	<u>\$ 13,358,510</u>

The accompanying notes are an integral part of these financial statements.

**WAYPOINT**

**Consolidated Statement of Cash Flows**

For the Year Ended December 31, 2019  
(with comparative totals for the year ended December 31, 2018)

	<u>2019</u>	<u>2018</u>
Cash Flows From Operating Activities:		
Change in net assets	\$ 2,404,483	\$ (1,298,951)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	366,851	334,662
Contributions restricted for endowment	-	(16,717)
Realized (gain) loss on investments	(129,565)	(136,619)
Unrealized (gain) loss on Investments	(2,805,664)	1,688,070
Change in beneficial interest in trusts	(157,510)	188,315
Change in interest rate swap	187,055	(176,817)
Inclusion of new entity in consolidated financial statements	20,085	-
Changes in operating assets and liabilities:		
Accounts receivable	(546,818)	170,636
Contributions receivable	(19,161)	(20,000)
Prepaid expenses	46,765	48,802
Accounts payable	(78,303)	122,018
Accrued payroll and related liabilities	81,334	(101,766)
Other liabilities	<u>(671)</u>	<u>(1,763)</u>
Net Cash Provided (Used) By Operating Activities	(631,119)	799,870
Cash Flows From Investing Activities:		
Purchases of investments	(511,347)	(693,481)
Proceeds from sale of Investments	699,950	631,845
Purchase of fixed assets	<u>(318,582)</u>	<u>(426,805)</u>
Net Cash Used By Investing Activities	(129,979)	(488,441)
Cash Flows From Financing Activities:		
Contributions restricted for endowment	-	16,717
Payment of long-term debt	<u>(140,000)</u>	<u>(140,000)</u>
Net Cash Used By Financing Activities	<u>(140,000)</u>	<u>(123,283)</u>
Net Change In Cash and Cash Equivalents	(901,098)	188,146
Cash and Cash Equivalents, Beginning	<u>1,078,577</u>	<u>890,431</u>
Cash and Cash Equivalents, Ending	\$ <u>177,479</u>	\$ <u>1,078,577</u>
SUPPLEMENTAL INFORMATION:		
Interest paid	\$ <u>319,406</u>	\$ <u>317,772</u>

The accompanying notes are an integral part of these financial statements.

## WAYPOINT

### Notes to Consolidated Financial Statements

For the Year Ended December 31, 2019

#### 1. Organization

Waypoint (the Organization) is a nonprofit organization, founded in 1850, that currently aids more than 20,000 individuals, statewide, through an array of social services.

These services span the life cycle from prenatal to seniors, and can be grouped into the following categories:

##### *Early Childhood – Family Support & Education Services*

Over 4,500 parents received education and support to improve parenting, strengthen families, prevent child abuse and neglect, and ensure healthy development of children. Over 500 young children starting life at a disadvantage received critical services to ensure a good beginning and to optimize their chance for life-long success. Some of the programs focused on early childhood include:

*Early Support and Services* – Early Support and Services provides family-centered support and therapies to infants and toddlers who have developmental disabilities, delays or are at risk of developmental delays. Services work to optimize babies' cognitive, physical, emotional and social development, and chance for success. Services are provided in the child's natural environment (home, day care, playground, etc.).

*Home Visiting Services* – A number of different prevention programs are offered in the home during those critical early years of a child's life. A spectrum of services includes support to new mothers and those struggling to parent; services for children with chronic health conditions; prenatal services for babies being born at a disadvantage into low-income families; and programs to encourage positive early parent/child relationships and promote optimal early childhood development. Services are provided by nurses, social workers, developmental specialists, occupational therapists, health educators, and home visitors.

*Adoption* – A licensed child-placing agency, the Organization has been forming families through adoption since 1914. The Organization's adoption professionals provide home studies and adoption services for families looking to adopt and provide counselling and support to birthparents who are considering the adoption option.

### ***Children, Youth, and Family - Intervention and Treatment Programs***

The Organization contracts with the State of New Hampshire, the federal government, and insurance companies, to provide a continuum of services for children, adolescents and young adults. Programs are delivered in the home, schools, or community, and include mental health counseling and substance abuse treatment, as well as a complex system of family stabilization and preservation programs, child protection services, and services for at-risk youth. Some of the programs include:

*Foster care* – The Organization works with the State of New Hampshire in placing children who have been rescued from dangerous home environments, into safe, stable, loving homes. The Organization recruits and supports foster families and works to facilitate permanency for each child.

*Home Based Services* – The Organization has a number of programs provided in the family home that are designed to help families who are struggling through daily life - where children are at risk. Services work to thwart domestic violence, rebuild families, and to improve family functioning. The Organization empowers families with the skills and resources they need to provide for their children and become self-sufficient.

### ***Runaway and Homeless Youth Services***

The Organization is the sole provider of services for runaway and homeless youth in Manchester and the Seacoast. A full spectrum of services features outreach to at-risk youth that includes survival aid on the streets and basic needs fulfillment at the drop-in center, as well as crisis intervention, educational and vocational advocacy, housing, and case management. The Organization also provides behavioral health and substance use counseling where needed. The Organization works with school systems, police, and other agencies in addressing the needs of New Hampshire's homeless youth.

### ***Senior Care and Independent Living***

The Organization helps seniors and individuals with chronic illness or disability to live at home safely and with dignity, and to maintain quality of life. Under the title of Home Care, services are delivered by homemakers, companions, personal care service providers, and LNAs. The Organization's caregivers go to client homes to help with everything from cooking and cleaning to personal hygiene, medication reminders, mobility, travel to appointments, paying bills, help with daily tasks, and communication with family members.

### ***Other Programs***

*Camp Spaulding* – Since 1921, Camp Spaulding has helped campers from all types of backgrounds enjoy the benefits of a traditional, resident camp experience. In 2015, the Organization formed a partnership with the YMCA of Greater Nashua whereby the Organization will own the camp and the YMCA will handle daily

operations and summer programming. This collaboration will combine a 96-year camp history, an exceptional facility, strong community support, and the expertise of two premier New Hampshire nonprofit organizations.

*The New Hampshire Children's Lobby* – Established in 1971, the New Hampshire Children's Lobby is the advocacy wing of Child and Family Services. The program's mission is to improve the lives of children and families through legislative, judicial, and public policy initiatives. This combination of advocacy and direct service practice uniquely positions the Organization to serve the best interest of New Hampshire children.

*The Children's Place and Parent Education Center* – The Children's Place and Parent Education Center (TCP) in Concord, NH is a 501(c)(3) organization incorporated in 1978 to provide both educational and social programs and services to strengthen and enrich the lives of families with children, two months through six years old.

## 2. Significant Accounting Policies

### *Change in Accounting Principle*

#### *ASU 2014-09 Revenue from Contracts with Customers and 2018-08 Contributions Received and Contributions Made*

The Organization has adopted Accounting Standards Update (ASU) No. 2014-09 - *Revenue from Contracts with Customers (Topic 606)*, as amended, and ASU No. 2018-08 *Not-for-Profit Entities: Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (Topic 605)*, as management believes these standards improve the usefulness and understandability of the Organization's financial reporting.

ASU 2014-09 and 2018-08 have been implemented in 2019, and the presentation in these consolidated financial statements has been adjusted accordingly. Analysis of various provisions of these standards resulted in no significant changes in the way the Organization recognizes revenue, and therefore no changes to the previously issued audited consolidated financial statements (presented in these consolidated financial statements as comparative financial information) were required on a retrospective basis. The presentation and disclosures of revenue have been enhanced in accordance with the new standards.

#### *ASU 2016-01 Equity Investments*

In 2019, the Organization adopted Financial Accounting Standards Board Accounting Standards Update (ASU) 2016-01, *Financial Instruments – Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities*, which relates to the accounting for equity investments, financial liabilities under the fair value option, and the presentation and disclosure requirements for financial instruments.

### ***Principles of Consolidation***

The consolidated financial statements include Waypoint, Child and Family Realty Corporation, and The Children's Place and Parent Education Center, commonly controlled organizations. All inter-organization transactions have been eliminated.

### ***Comparative Financial Information***

The accompanying consolidated financial statements include certain prior-year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the audited consolidated financial statements for the year ended December 31, 2018, from which the summarized information was derived.

### ***Cash and Cash Equivalents***

All cash and highly liquid financial instruments with original maturities of three months or less, and which are neither held for nor restricted by donors for long-term purposes, are considered to be cash and cash equivalents. Cash and highly liquid financial instruments invested for long-term purposes, including endowments that are perpetual in nature, are excluded from this definition.

### ***Accounts Receivable***

Accounts receivable consists primarily of noninterest-bearing amounts due for services and programs. The allowance for uncollectable accounts receivable is based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Accounts receivable are written off when deemed uncollectable.

### ***Contributions Receivable***

Unconditional contributions that are expected to be collected within one year are recorded at net realizable value. Unconditional contributions that are expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in contribution revenue in the Consolidated Statement of Activities. The allowance for uncollectable contributions is based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Contributions receivable are written off when deemed uncollectable. Management has determined that contributions receivable are fully collectable, therefore no allowance has been recorded.

### ***Investments***

Investment purchases are recorded at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the Consolidated Statement of Financial Position. Net Investment return/(loss) is reported in the Consolidated Statement of Activities and consists of interest and dividend income, realized and unrealized gains and losses, less external investment expenses.

The Organization maintains pooled investment accounts for its restricted endowment. Realized and unrealized gains and losses are allocated to the individual endowments based on the relationship of the market value of each endowment to the total market value of the pooled investment accounts, as adjusted for additions to or deductions from those accounts.

### ***Beneficial Interest Held in Trusts***

The Organization is the beneficiary of perpetual charitable trusts. The beneficial interest in trusts is reported at its fair value, which is estimated as the fair value of the underlying trust assets. Distributions of income from trust assets are restricted as to use and are reported as increases in net assets with donor restrictions until expended in accordance with restrictions. The value of the beneficial interest in the trusts is adjusted annually for the change in its estimated fair value. Those changes in value are reported as increases in net assets with donor restrictions. The assets in the trusts will never be distributed to the Organization.

### ***Property and Equipment***

Property and equipment additions over \$1,000 are recorded at cost, if purchased, and at fair value at the date of donation, if donated. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from 5 to 50 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation is removed, and any resulting gain or loss is included in the Consolidated Statement of Activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed. Assets not in service are not depreciated.

The carrying values of property and equipment are reviewed for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment in 2019 or 2018.

### ***Interest-Rate Swap***

An interest-rate swap is utilized to mitigate interest-rate risk on bonds payable. The related liability is reported at fair value in the Consolidated Statement of Financial Position, and unrealized gains or losses are included in the Consolidated Statement of Activities.

### ***Net Assets***

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The Board has designated, from net assets without donor restrictions, net assets for a board-designated endowment.

*Net Assets With Donor Restrictions* – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity while permitting the Organization to expend the income generated by the assets in accordance with the provisions of additional donor-imposed stipulations or a Board-approved spending policy. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

### ***Revenue and Revenue Recognition***

The Organization recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give - that is, those with a measurable performance or other barrier and a right of return - are not recognized until the conditions on which they depend have been met. The Organization records special events revenue equal to the fair value of direct benefits to donors, and contribution income for the excess received when the event takes place.

A portion of the Organization's revenue is derived from cost-reimbursable contracts and grants, which are conditioned upon certain performance requirements and/ or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the Statement of Financial Position.

Revenues derived from providing program services, including facility rentals, are recognized as the services are provided. Revenue related to facility rentals is recognized when the performance obligation of providing the space is satisfied. Program services fees paid in advance are deferred to the period to which they relate. All other amounts paid in advance are deferred to the period in which the underlying event or rental takes place. Due to the nature and timing of the performance and/or transfer of services, certain contract liabilities at December 31 of each year are recognized in the following year.

#### ***Donated Services and In-Kind Contributions***

Volunteers contribute significant amounts of time to program services, administration, and fundraising and development activities; however, the consolidated financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by Generally Accepted Accounting Principles. Contributed goods are recorded at fair value at the date of donation. Donated professional services are recorded at the respective fair values of the services received.

#### ***Advertising Costs***

Advertising costs are expensed as incurred and are reported in the Consolidated Statement of Activities and Consolidated Statement of Functional Expenses.

#### ***Functional Allocation of Expenses***

The costs of program and supporting services activities have been summarized on a functional basis in the Consolidated Statement of Activities. The Consolidated Statement of Functional Expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

#### ***Measure of Operations***

The Consolidated Statement of Activities reports all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to the Organization's ongoing programs and services and include the Organization's annual endowment transfer to support operations. Non-operating activities are limited to resources outside of those programs and services and are comprised of non-recurring gains and losses on sales and dispositions, investment income, changes in the value of beneficial interests and interest rate swaps.

#### ***Income Taxes***

Waypoint and the Children's Place and Parent Education Center have been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Internal Revenue Code (IRC) Section 501(a) as organizations described in IRC Section

501(c)(3), qualify for charitable contribution deductions, and have been determined not to be private foundations. Child and Family Realty Corporation is exempt from federal income tax under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(25).

Each entity is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, each is subject to income tax on net income that is derived from business activities that are unrelated to their exempt purpose. In 2019 and 2018, Waypoint was not subject to unrelated business income tax and did not file an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

#### ***Estimates***

The preparation of consolidated financial statements in conformity with Generally Accepted Accounting Principles requires estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates, and those differences could be material.

#### ***Financial Instruments and Credit Risk***

Deposit concentration risk is managed by placing cash accounts with financial institutions believed to be creditworthy. At times, amounts on deposit may exceed insured limits. To date, no losses have been experienced in any of these accounts. Credit risk associated with accounts and contributions receivable is considered to be limited due to high historical collection rates. Investments are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such change could materially affect the amounts reported in the Consolidated Statement of Financial Position. Although the fair values of investments are subject to fluctuation on a year-to-year basis, the Investment Committee believes that the investment policies and guidelines are prudent for the long-term welfare of the Organization.

#### ***Fair Value Measurements and Disclosures***

Certain assets and liabilities are reported at fair value in the consolidated financial statements. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs

that reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability based on the best information available. A three-tier hierarchy categorizes the inputs as follows:

*Level 1* – Quoted prices (unadjusted) in active markets for identical assets or liabilities that are accessible at the measurement date.

*Level 2* – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and market-corroborated inputs.

*Level 3* – Unobservable inputs for the asset or liability. In these situations, inputs are developed using the best information available in the circumstances.

In some cases, the inputs used to measure the fair value of an asset or a liability might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to the asset or liability. The categorization of an asset within the hierarchy is based upon the pricing transparency of the asset and does not necessarily correspond to the assessment of the quality, risk, or liquidity profile of the asset or liability.

When available, the Organization measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. However, Level 1 inputs are not available for certain assets and liabilities that the Organization is required to measure at fair value (for example, unconditional contributions receivable and in-kind contributions).

The primary uses of fair value measures in the Organization's consolidated financial statements are:

- Initial measurement of noncash gifts, including gifts of investment assets and unconditional promises to give.
- Recurring measurement of endowment investments (Note 6) – Level 1.
- Recurring measurement of beneficial interests in trusts (Note 7) – Level 3.

- Recurring measurement of line of credit (Note 9) – Level 2.
- Recurring measurement of bonds payable and interest rate swap (Note 10) – Level 2.
- Recurring measurement of deferred loans (Note 11) – Level 2.

The carrying amounts of cash and cash equivalents, accounts and contributions receivable, prepaid expenses, accounts payable, accrued payroll and related liabilities, and other liabilities approximate fair value due to their short-term nature.

***New Accounting Standards to be Adopted in the Future***

***Leases***

In February 2016, the Financial Accounting Standards Board issued ASU 2016-02, *Leases*. The ASU requires all leases with lease terms more than 12 months to be capitalized as a right of use asset and lease liability on the Statement of Financial Position at the date of lease commencement. Leases will be classified as either finance leases or operating leases. This distinction will be relevant for the pattern of expense recognition in the Statement of Activities. This ASU will be effective for the Organization for the year ending December 31, 2021. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

### 3. Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the date of the Consolidated Statement of Financial Position, are comprised of the following at December 31, 2019:

Financial assets at year end:		
Cash and cash equivalents	\$	177,479
Accounts receivable, net		1,260,930
Contributions receivable		79,161
Investments		18,887,020
Beneficial interest held in trusts		<u>1,837,101</u>
Total financial assets		22,241,691
Less amounts not available to be used within one year:		
Net assets with donor restrictions	4,829,280	
Less:		
Net assets with purpose restrictions to be met in less than a year	(538,689)	
Donor-restricted endowment subject to spending policy rate (4.00%) and appropriation	<u>(98,140)</u>	4,192,451
Board-designated endowment	15,894,841	
Less: Board-designated endowment annual spending policy rate (4.00%)	<u>(563,860)</u>	<u>15,330,981</u>
Less total amounts not available to be used within one year		<u>19,523,432</u>
Financial assets available to meet general expenditures over the next year	\$	<u>2,718,259</u>

Endowment funds consist of donor-restricted endowments and funds designated by the Board to function as endowments. Income from donor-restricted endowments is restricted for specific purposes. The portion of endowment funds that are perpetual in nature are not available for general expenditure.

Board-designated endowment is subject to an annual spending rate as determined by the Board. Although there is no intention to spend from board-designated endowment (other than amounts appropriated for general expenditure as part of the Board's annual budget approval and appropriation), these amounts could be made available if necessary.

As part of its liquidity management plan, the Organization also has a \$1,500,000 revolving line of credit available to meet cash flow needs.

4. **Accounts Receivable**

Accounts receivable consist of the following at December 31, 2019 and 2018:

	2019			2018		
	<u>Receivable</u>	<u>Allowance</u>	<u>Net</u>	<u>Receivable</u>	<u>Allowance</u>	<u>Net</u>
Grants receivable	\$ 678,502	\$ -	\$ 678,502	\$ 379,362	\$ -	\$ 379,362
Fees for service	<u>584,728</u>	<u>(2,300)</u>	<u>582,428</u>	<u>338,650</u>	<u>(3,900)</u>	<u>334,750</u>
Total	<u>\$ 1,263,230</u>	<u>\$ (2,300)</u>	<u>\$ 1,260,930</u>	<u>\$ 718,012</u>	<u>\$ (3,900)</u>	<u>\$ 714,112</u>

5. **Prepaid Expenses**

Prepaid expenses at year end relate primarily to prepaid insurance and contracts.

6. **Investments**

Investments at fair value consist of mutual funds totaling \$18,887,020 and \$16,140,394 at December 31, 2019 and 2018, respectively. During 2019, the Organization recognized \$2,935,229 of net gains and losses on investments. Of that amount, \$2,935,229 was recognized on investments of equity securities held at December 31, 2019.

Under the terms of the Organization's line of credit agreement (Note 9), the Organization has agreed not to pledge these investments as security on any other debt.

The Organization's policy is to avail itself of a Board-approved percentage of investment income for operations with any remaining interest, dividends, or appreciation reinvested. The spending policy approved by the Board of Trustees for 2019 was 4.25% of the average fair market value of all investments over the previous twelve quarters.

As discussed in Note 2 to these consolidated financial statements, the Organization is required to report its fair value measurements in one of three levels, which are based on the ability to observe in the marketplace the inputs to the Organization's valuation techniques. Level 1, the most observable level of inputs, is for investments measured at quoted prices in active markets for identical investments as of the December 31, 2019. Level 2 is for investments measured using inputs such as quoted prices for similar assets, quoted prices for the identical asset in inactive markets, and for investments measured at net asset value that can be redeemed in the near term. Level 3 is for investments measured using inputs that are unobservable, and is used in situations for which there is little, if any, market activity for the investment.

The Organization uses the following ways to determine the fair value of its investments:

*Mutual funds:* Determined by the published value per unit at the end of the last trading day of the year, which is the basis for transactions at that date.

**7. Beneficial Interest Held in Trusts**

The Organization is the sole beneficiary of three funds that are administered by the New Hampshire Charitable Foundation (NHCF). Income from the funds is to provide assistance to children attending Camp Spaulding and for capital improvements to the camp. The fund resolution provides that distributions from the funds can be made at the discretion of the NHCF Board of Directors.

At December 31, 2019 and 2018, the fair market value of the funds, which approximates the present value of future benefits expected to be received, was \$858,994 and \$800,624, respectively.

In addition, the Organization has a split-interest in three charitable remainder trusts. The assets are held in trust by banks as permanent trustees of the trusts. The fair value of these beneficial interests is determined by applying the Organization's percentage interest to the fair value of the trust assets as reported by the trustee.

<u>Trust</u>	<u>Percentage Interest</u>	<u>2019</u>	<u>2018</u>
Greenleaf	100%	\$ 384,004	\$ 350,806
Spaulding	100%	332,956	297,837
Cogswell	50%	<u>261,147</u>	<u>230,324</u>
Total		<u>\$ 978,107</u>	<u>\$ 878,967</u>

Beneficial interest held in trusts is reported at fair value, which is estimated as the present value of expected future cash inflows on a recurring basis. As discussed in Note 2, the valuation technique used by the Organization is a Level 3 measure because there are no observable market transactions.

**8. Property, Equipment, and Depreciation**

Property and equipment is comprised of the following at December 31, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Land and land improvements	\$ 1,114,949	\$ 1,114,949
Buildings and improvements	8,862,063	8,335,089
Furniture, fixtures, and equipment	843,251	796,686
Vehicles	107,581	107,581
Software	377,333	285,372
Construction in progress	<u>5,415</u>	<u>38,870</u>
Subtotal	11,310,592	10,678,547
Less accumulated depreciation	<u>(4,850,210)</u>	<u>(4,320,042)</u>
Total	<u>\$ 6,460,382</u>	<u>\$ 6,358,505</u>

**9. Line of Credit**

The Organization has a \$1,500,000 revolving line of credit agreement with a bank. The line of credit expired on June 30, 2019 and was extended through June 30, 2020. The line is secured by a first lien on accounts receivable, double negative pledge on all investments of the borrower, and carries a variable rate of interest at the Wall Street Journal prime rate (4.75% at December 31, 2019), adjusted daily. At December 31, 2019, the balance on this line of credit was \$529.

**10. Bonds Payable**

During 2007, the New Hampshire Health and Education Facilities Authority (the "Authority") sold \$5,540,000 of its Revenue Bonds, Child and Family Services Issue, Series 2007, and loaned the proceeds of the bonds to the Organization to refund its Series 1999 Series Bonds and to finance certain improvements to the Organization's facilities. The Series 2007 Bonds were issued with a variable interest rate determined on a weekly basis. Prior to issuing the Bonds, the Organization entered into an interest rate swap agreement (the "Swap Agreement") with Citizens Bank of NH (the "Counterparty") for the life of the bond issue to hedge the interest rate risk associated with the Series 2007 Bonds. The interest rate swap agreement requires the Organization to pay the Counterparty a fixed rate of 3.915%; in exchange, the Counterparty will pay the Organization a variable rate on the notional amount based on the 67% of one month LIBOR. Counterparty payments to the Organization were intended to offset Organization payments of variable rate interest to bond holders. Counterparty credit worthiness and market variability can impact the variable rates received and paid by the Organization, with the potential of increasing Organization interest payments. As

a result, the cost of the Interest rate swap for 2019 and 2018 is added to interest expense in the Consolidated Statement of Functional Expenses. The bonds mature in 2038 and can be repaid at any time.

The Organization is required to include the fair value of the swap in the Consolidated Statement of Financial Position, and annual changes, if any, in the fair value of the swap in the Consolidated Statement of Activities. For example, during the bond's 30-year holding period, the annually calculated value of the swap will be reported as an asset if interest rates increase above those in effect on the date of the swap was entered into (and as an unrealized gain in the Consolidated Statement of Activities), which will generally be indicative that the net fixed rate the Organization is paying on the swap is below market expectations of rates during the remaining term of the swap. The swap will be reported as a liability (and as an unrealized loss in the Consolidated Statement of Activities) if interest rates decrease below those in effect on the date the swap was entered into, which will generally be indicative that the net fixed rate the Organization is paying on the swap is above market expectations of rates during the remaining term of the swap. The annual accounting adjustments of value changes in the swap transaction are non-cash recognition requirements, the net effect of which will be zero at the end of the bond's 30-year term. At December 31, 2019 and 2018, the Organization recorded the swap liability position of \$1,072,580 and \$885,525, respectively. During 2009, there occurred a downgrading of the credit rating of the Counterparty to the letter of credit reimbursement agreement, which triggered a mandatory tender of the Series 2007 Bonds in whole and a temporary conversion of one-hundred percent of the principal amount to a bank purchase mode under the terms of said letter of credit reimbursement agreement. Since it became evident that the credit markets would not soon return to normalcy, the Organization elected to convert the Series 2007 Bonds from a weekly rate mode to a bank purchase mode. This new bank purchase mode created a rate period in which the Series 2007 Bonds bear interest at the tax adjusted bank purchase rate of 68% of the sum of the adjusted period LIBOR (30 day) rate and 325 basis points. The bank purchase mode commenced on July 31, 2009 and expired on July 31, 2014; however, the expiration date was extended by the Counterparty and the Organization had the option to convert back to the weekly rate mode. The Series 2007 Bond documents require the Organization to comply with certain financial covenants. As of December 31, 2019, the Organization was in compliance with these covenants.

The following is a summary of future payments on the previously mentioned bonds payable:

<u>Year</u>	<u>Amount</u>
2020	\$ 150,000
2021	160,000
2022	165,000
2023	175,000
2024	180,000
Thereafter	<u>3,235,000</u>
Total	\$ <u>4,065,000</u>

**11. Deferred Loans - NHHFA**

Note payable to the New Hampshire Housing and Finance Authority dated June 7, 2005. The face amount of the note is \$550,000, does not require the payment of interest, and is due in 30 years. The note is secured by real estate located in Dover, New Hampshire.

Note payable to the New Hampshire Housing and Finance Authority dated May 22, 2007. The face amount of the note is \$700,000, does not require the payment of interest, and is due in 30 years. The note is secured by real estate located in Manchester, New Hampshire.

**12. Endowment Funds**

The Organization's endowment consists of various individual funds established for a variety of purposes. Endowment includes both donor-restricted funds and funds designated by the Board of Trustees to function as endowments. As required by Generally Accepted Accounting Principles, net assets associated with endowment funds, including funds designated by the Board of Trustees to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

***Board-designated Endowment***

As of December 31, 2019, the Board of Trustees had designated \$15,894,841 of net assets without donor restrictions as a general endowment fund to support the mission of the Organization.

### ***Donor-designated Endowments***

The Board of Trustees of the Organization has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date for donor-restricted perpetual endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as perpetually restricted net assets (a) the original value of gifts donated to the endowment, (b) the original value of subsequent gifts to the endowment, and (c) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added. The remaining portion of the donor-restricted endowment fund that is not classified as perpetually restricted is classified as net assets with donor restrictions until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by UPMIFA. In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Organization, and (7) the Organization's investment policies.

### ***Funds with Deficiencies***

The Organization considers a fund to be underwater if the fair value of the fund is less than the sum of (a) the original value of initial and subsequent gift amounts donated to the fund and (b) any accumulations to the fund that are required to be maintained in perpetuity in accordance with the direction of the applicable donor gift instrument. The Organization complies with UPMIFA and has interpreted UPMIFA to permit spending from underwater funds in accordance with prudent measures required under the law. The Organization had no underwater endowment funds at December 31, 2019.

### ***Investment Policy***

The Organization has adopted an investment and spending policy to ensure a total return (income plus capital change) necessary to preserve and enhance the principal of the fund and, at the same time, provide a dependable source of support for current operations and programs. The withdrawal from the fund in support of current operations is expected to remain a constant percentage of the total fund, adjusted for new gifts to the fund.

In recognition of the prudence required of fiduciaries, reasonable diversification is sought where possible. Experience has shown financial markets and inflation rates are cyclical and, therefore, control of volatility will be achieved through investment styles. Asset allocation parameters have been developed for various funds within the

structure, based on investment objectives, liquidity needs, and time horizon for intended use.

Measurement of investment performance against policy objectives will be computed on a total return basis, net of management fees and transaction costs. Total return is defined as dividend or interest income plus realized and unrealized capital appreciation or depreciation at fair market value.

### Spending Policy

The Organization's spending policy rate in 2019 was 4.25% of the average total endowment value over the trailing 12 quarters with a 1% contingency margin. This includes interest and dividends paid out to the Organization.

The net asset composition of endowment net assets as of December 31, 2019 and changes in endowment net assets for the year ended December 31, 2019 are as follows:

	Without Donor Restrictions	With Donor Restrictions			Total	Total Net Endowment Assets
		Purpose Restricted	Cumulative Appreciation	Perpetually Restricted		
Endowment net assets, beginning of year	\$ 14,007,444	\$ -	\$ 453,544	\$ 1,679,406	\$ 2,132,950	\$ 16,140,394
Contributions	66,325	-	-	-	-	66,325
Appropriations from endowment	(625,249)	-	(74,751)	-	(74,751)	(700,000)
Temporary appropriation for purpose-restricted net assets	(538,689)	538,689	-	-	538,689	-
Investment income, net	2,885,010	-	395,291	-	395,291	3,280,301
Endowment net assets, end of year	\$ 15,894,841	\$ 538,689	\$ 774,084	\$ 1,679,406	\$ 2,992,179	\$ 18,887,020

### 13. Net Assets

Net assets without donor restriction are comprised of the following at December 31, 2019 and 2018:

	2019	2018
Undesignated net assets	\$ 884,271	\$ 366,244
Board designated endowment	15,894,841	14,007,444
Total	\$ 16,779,112	\$ 14,373,688

Net assets with donor restrictions are comprised of the following at December 31, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Subject to expenditure for specified purpose:		
Camp	\$ 71,265	\$ 113,699
Child abuse prevention	98,265	153,836
Family counseling	9,398	14,160
Family resource center	34,569	-
Homecare	111,587	92,430
Human trafficking	10,000	30,000
IT and other projects	108,522	208,891
Teen and youth	<u>95,083</u>	<u>234,433</u>
	538,689	847,449
Endowment:		
Accumulated earnings restricted by donors for:		
General operations	176,893	131,716
Camp operations	198,902	92,896
Other purposes	<u>398,289</u>	<u>228,932</u>
	774,084	453,544
Original gift restricted by donors for:		
General operations	133,407	133,407
Camp operations	548,988	548,988
Other purposes	<u>997,011</u>	<u>997,011</u>
	1,679,406	1,679,406
Total restricted endowment	2,453,490	2,132,950
Not subject to spending policy or appropriation:		
Beneficial interest in trusts	<u>1,837,101</u>	<u>1,679,591</u>
Total	<u>\$ 4,829,280</u>	<u>\$ 4,659,990</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events specified by the donors as follows for the year ended December 31, 2019:

Satisfaction of purpose restrictions:	
Camp	\$ 119,417
Child abuse prevention	150,071
Family counseling	41,834
Family resource center	2,211
Homecare	295,499
Human trafficking	50,000
IT and other projects	312,866
Teen and youth	<u>222,349</u>
	1,194,247
Restricted-purpose spending-rate distributions and appropriations:	
General operations	11,268
Camp operations	27,789
Other purposes	<u>35,694</u>
	<u>74,751</u>
Total	\$ <u>1,268,998</u>

**14. Assistance to Individuals**

The \$716,800 in "Assistance to individuals" (see Consolidated Statement of Functional Expenses) is comprised of the following (rounded to the nearest thousand):

Payment to parents of foster children	\$ 302
Housing assistance to youth at risk of homelessness	144
Gift cards provided to families during holiday season	59
Food for at risk youth	25
Other assistance such as medical, childcare, transportation, and family activities	<u>186</u>
Total	\$ <u>716</u>

**15. Functionalized Expenses**

The consolidated financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses

require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include clerical, IT, and administration, which are allocated to program and supporting services based primarily on a percentage of personnel costs related to programs and supporting services.

**16. Defined Contribution Plan**

The Organization maintains a 403(b) Thrift Plan (the Plan). The Plan is a defined contribution plan that all eligible employees may immediately make elective participant contributions to upon hire. A pretax voluntary contribution is permitted by employees up to limits imposed by the Internal Revenue Code and other limitations specified in the Plan. There were no contributions made to the plan by the Organization for the years ended December 31, 2019 and 2018, respectively.

**17. Operating Leases**

The Organization leases office space under the terms of non-cancellable lease agreements that expired at various times during 2019. The Organization also rents additional facilities on a month to month basis. Rent expense under these agreements totaled \$182,763 and \$182,368 for the years ended December 31, 2019 and 2018, respectively.

**18. Related Party Transactions**

The Organization procures a portion of their legal services from a local law firm that employs an attorney who also serves on the Organization's Board of Directors. The attorney board member does not personally perform the legal services. For the year ended December 31, 2019, the total legal expense from related parties was \$15,680.

**19. Prior Period Restatement**

Beginning net assets for 2019 have been increased by \$170,231 to include the assets, liabilities, and net assets of The Children's Place and Parent Education Center, which is now included in these consolidated financial statements. On November 1, 2019 Waypoint's Board of Directors took over responsibility for this organization. The comparative totals that are presented with these consolidated financial statements have not been restated.

**20. Concentration of Risk**

The majority of the Organization's grants are received from agencies of the State of New Hampshire. As such, the Organization's ability to generate resources via grants is

dependent upon the economic health of that area and of the State of New Hampshire. An economic downturn could cause a decrease in grants that coincides with an increase in demand for the Organization's services.

#### **21. Subsequent Events**

Subsequent events have been evaluated through May 26, 2020, the date the consolidated financial statements were available to be issued.

The COVID-19 outbreak in the United States (and across the globe) has resulted in economic uncertainties. The disruption is expected to be temporary, but there is considerable uncertainty around the duration and scope. The extent of the impact of COVID-19 on our operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on our individuals served, employees, and vendors, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact our financial condition or results of operations is uncertain. In response to the impact that COVID-19 has had on our Organization, a Paycheck Protection Program (PPP) Loan was applied for, and \$1,741,500 received on April 24, 2020.

WAYPOINT

Consolidated Schedule of Operating Expenses  
For the Year Ended December 31, 2019

	Family Counseling	Teen and Youth	Child Abuse Treatment & Family Strengthening	Child Abuse Prevention	Early Intervention	Homeless	Adoptions and Pregnancy Counseling	Child Advocacy	Summer Camps	Total Programs	Management and General	Fundraising	2019 Total
Salaries and wages	\$ 192,683	\$ 811,578	\$ 1,797,236	\$ 1,565,113	\$ 359,348	\$ 1,758,488	\$ 88,832	\$ 121,616	\$ 7,144	\$ 6,901,838	\$ 814,197	\$ 340,669	\$ 8,056,704
Employee benefits	36,382	123,479	255,330	224,471	31,739	188,672	11,097	3,730	1,221	888,121	86,083	24,372	994,578
Payroll related costs	55,625	95,590	231,536	195,954	42,973	220,779	9,016	9,831	629	851,733	72,205	17,088	961,026
Mileage reimbursement	4,517	37,861	230,848	66,254	21,254	63,078	1,726	203	53	425,994	931	199	427,124
Contracted services	10,066	53,084	86,374	138,533	25,490	26,769	6,713	5,386	174,591	527,006	74,153	54,573	635,732
Accounting	-	-	-	-	-	-	-	-	-	-	31,699	-	31,699
Assistance to individuals	57	231,226	355,852	115,078	8	-	7,614	-	6,965	716,800	-	-	716,800
Communications	4,283	57,260	37,355	35,008	5,136	16,458	1,949	1,313	453	139,255	8,358	4,741	152,354
Conferences, conventions, meetings	1,480	3,540	4,918	8,887	868	9,187	350	16,987	272	48,489	1,948	3,600	58,038
Depreciation	8,408	130,051	49,246	44,442	8,408	8,408	4,804	2,402	70,762	326,931	39,920	-	366,851
In-kind contributions	-	45,647	42,367	-	-	-	-	-	-	88,014	-	-	88,014
Insurance	4,078	11,053	21,357	17,108	3,377	7,044	703	760	210	65,690	9,585	2,597	77,872
Interest	13,973	39,926	81,848	73,663	13,974	13,974	7,983	3,993	1,996	251,532	67,874	-	318,406
Legal	(7,826)	-	-	-	-	7,826	-	-	-	-	20,671	-	20,671
Membership dues	5,699	1,530	2,425	8,233	385	3,466	170	767	112	22,789	1,916	3,352	27,857
Miscellaneous	(28,712)	3,212	3,536	8,736	2,618	33,253	6,688	234	658	30,221	14,869	1,859	47,049
Occupancy	58,958	191,947	163,147	101,733	11,823	6,880	3,103	3,915	1,628	543,136	29,481	13,070	585,687
Printing and publications	1,365	4,042	3,934	10,568	1,356	5,734	1,020	951	158	29,318	2,800	29,732	61,853
Rental and equipment maintenance	(692)	14,221	28,684	28,300	4,936	11,373	2,754	1,414	756	89,746	24,229	6,542	120,517
Supplies	10,530	32,348	19,132	13,321	1,185	3,297	502	574	75	80,864	3,666	5,099	89,429
Travel	3,779	22,015	8,192	14,803	851	-	112	438	424	30,614	2,149	9	52,772
<b>Total</b>	<b>\$ 574,853</b>	<b>\$ 1,891,710</b>	<b>\$ 3,423,407</b>	<b>\$ 2,668,407</b>	<b>\$ 535,729</b>	<b>\$ 2,394,726</b>	<b>\$ 154,938</b>	<b>\$ 174,314</b>	<b>\$ 268,107</b>	<b>\$ 12,084,191</b>	<b>\$ 1,308,438</b>	<b>\$ 517,402</b>	<b>\$ 13,912,031</b>

See Independent Auditors' Report.

WAYPOINT

Consolidated Schedule of Operating Expenses  
For the Year Ended December 31, 2018

	Family Counseling	Teen and Youth	Child Abuse Treatment & Family Strengthening	Child Abuse Prevention	Early Intervention	HomeCare	Adoptions and Pregnancy Counseling	Child Advocacy	Summer Camps	Total Program	Management and General	Fundraising	2018 Total
Salaries and wages	\$ 466,270	\$ 940,297	\$ 1,571,090	\$ 1,435,811	\$ 344,092	\$ 1,649,913	\$ 81,328	\$ 118,831	\$ 6,728	\$ 6,614,360	\$ 849,923	\$ 318,127	\$ 7,780,410
Employee benefits	39,799	135,622	190,979	181,757	33,660	144,034	12,964	2,883	897	742,655	66,141	19,071	827,827
Payroll related costs	56,967	100,911	173,279	161,282	37,294	186,825	7,437	9,278	521	743,794	65,549	25,322	834,465
Mileage reimbursement	5,860	41,849	249,506	66,137	18,647	59,274	1,294	69	156	442,792	1,878	413	445,083
Contracted services	28,809	43,507	95,385	163,055	20,355	23,246	9,429	2,312	171,837	580,035	96,132	6,553	662,720
Accounting	-	-	-	-	-	-	-	-	-	-	28,700	-	28,700
Assistance to individuals	5,064	190,794	368,345	133,826	-	3,034	10,071	-	7,494	718,608	-	-	718,608
Communications	8,493	38,575	41,973	33,808	4,940	16,451	3,998	1,522	584	148,344	10,147	8,249	166,740
Conferences, conventions, meetings	3,014	3,681	2,415	19,919	1,544	1,849	3	1,957	1	34,183	19,533	2,302	56,018
Depreciation	7,672	118,639	44,925	40,542	7,670	7,670	4,383	2,191	64,353	292,245	36,417	-	334,662
In-kind contributions	1,510	61,077	27,626	-	-	-	-	-	-	90,213	3,420	1,000	94,633
Insurance	5,681	11,048	17,880	15,802	3,228	6,877	711	775	169	62,370	9,468	2,466	74,104
Interest	13,902	39,723	81,429	73,485	13,903	13,903	7,944	3,972	1,886	250,245	67,527	-	317,772
Legal	-	-	-	-	-	-	-	-	-	-	1,949	-	1,949
Membership dues	1,531	1,254	1,224	7,241	8	4,368	3	502	3	18,133	7,947	3,913	29,991
Miscellaneous	1,647	4,518	6,725	3,475	1,052	5,881	648	174	291	34,352	13,167	2,674	40,193
Occupancy	45,179	148,763	140,092	111,318	10,107	27,452	3,222	3,597	5,829	495,619	41,188	11,700	548,507
Printing and publications	2,881	9,092	14,541	12,070	3,003	12,054	435	1,220	672	53,968	12,656	22,916	91,540
Rental and equipment maintenance	3,310	15,574	30,366	27,270	5,186	4,293	2,860	1,485	823	95,187	25,586	2,079	122,782
Supplies	10,874	26,700	21,931	17,719	3,589	12,408	654	719	71	94,685	17,700	2,655	115,040
Travel	958	16,453	4,682	24,225	989	1,233	134	147	464	61,265	3,144	356	64,765
<b>Total</b>	<b>\$ 731,421</b>	<b>\$ 1,968,073</b>	<b>\$ 3,084,373</b>	<b>\$ 2,520,762</b>	<b>\$ 509,267</b>	<b>\$ 2,196,563</b>	<b>\$ 145,518</b>	<b>\$ 151,634</b>	<b>\$ 263,179</b>	<b>\$ 11,330,792</b>	<b>\$ 1,380,172</b>	<b>\$ 427,546</b>	<b>\$ 13,358,510</b>

See Independent Auditors' Report.