



STATE OF NEW HAMPSHIRE



GOVERNOR'S OFFICE
for

EMERGENCY RELIEF AND RECOVERY

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January 22, 2024

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

Pursuant to RSA 14:30-a, VI, authorize the Governor's Office for Emergency Relief and Recovery (GOFERR) to accept and expend \$200,000 to assist the NHSCOT in replacing revenue lost during the COVID-19 Pandemic and due to the cancellation of the 2023 Highland Games, effective upon approvals of the Fiscal Committee and Governor and Executive Council through June 30, 2025. This is an allowable use of American Rescue Plan Act (ARPA) State Fiscal Recovery Funds (SFRF) under Section 602(c)(1)(A) to respond to the public health emergency or its negative economic impacts. 100% Federal Funds.

Funds are to be budgeted as follows:

Table with 5 columns: CLASS, ACCOUNT, FY2024 CURRENT MODIFIED BUDGET, FY2024 BUDGET REQUEST, FY2024 REVISED BUDGET. Rows include EXPENDITURES (040-085) and SOURCE OF FUNDS (000).

All direct program costs will be accounted for using activity 00PRF602PH0228A and all administrative and indirect costs will be accounted for using activity 00PRF602PH0228Z. Accounting classifications may be subject to technical changes at the discretion of the Department of Administrative Services' Division of Accounting Services.

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Page 2 of 2

EXPLANATION

NHSCOT is a 501(c)(3) nonprofit organization that produces the New Hampshire Highland Games & Festival every September at the Loon Mountain Resort in Lincoln, New Hampshire. The Games generate about 85% of NHSCOT's annual revenue. This award will replace a percentage of lost revenue due to the cancellation of the Highland Games on Saturday, September 16, 2023 due to Hurricane Lee. NHSCOT had already suffered large financial setbacks due to the COVID-19 pandemic, which cut off the organization's ability to host live events and thus cut off its primary income. On top of this loss, the cancellation on September 16, 2023 was financially devastating, as that day had been sold out. All tickets were refunded, and as the event was cancelled for the day, NHSCOT was unable to obtain income from events at the festival that day. This award will replace revenue lost as a result of the COVID-19 pandemic and the Highland Games Saturday cancellation.

Funds for this award are made available through ARPA SFRF funding that has been reallocated from programs that did not expend their entire award amount. This is an allowable use of American Rescue Plan Act (ARPA) State Fiscal Recovery Funds (SFRF) under Section 602(c)(1)(A) to respond to the public health emergency or its negative economic impacts.

Funds are to be budgeted as follows:

Class 040 – Indirect Costs to recover, per RSA 21-1:75, a proportional share of the outside funding source to alleviate central service costs.

Class 041 - Audit Fund Set Aside to comply with RSA 124: 16 that requires all agencies that receive federal funds to set aside a percentage (0.1%) of the federal revenue amount received to pay for financial and compliance audits.

Class 072- Grants Federal to provide funding for an award as described above.

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

Respectfully submitted,



Taylor Caswell
Executive Director, GOFERR