ATTORNEY GENERAL
DEPARTMENT OF JUSTICE

1 GRANITE PLACE SOUTH
CONCORD, NEW HAMPSHIRE 03301

JOHN M. FORMELLA
ATTORNEY GENERAL

JAMES T. BOFFETTI
DEPUTY ATTORNEY GENERAL

48

152

April 18, 2024

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

Your Excellency and Members of the Council:

REQUESTED ACTION

Authorize the Department of Justice (DOJ) to enter into subgrants, with the subrecipients listed below, in an amount not to exceed $720,127 from the Federal Victim of Crime Act Grant (VOCA) for the purpose of providing services to victims of crime, effective upon Governor and Executive Council approval or July 1, 2024, whichever is later, through June 30, 2025. 100% Federal Funds.

Funding is available in Fiscal Year 2025 account 02-20-20-201510-50210000, Department of Justice, Grants Administration, Victims of Crime Act, Grants, Federal as follows:

Class Account	Subrecipient	Vendor #	SFY 2025 Amount
072-500574	Rockingham County Attorney's Office	177468-B004	$50,000
072-500574	County of Cheshire	177372-B006	$50,000
072-500574	Coos County Attorney's Office	177270-B006	$40,500
072-500574	Portsmouth Police Department	159594-B001	$24,739
072-500575	Mary Hitchcock Memorial Hospital	177160-R001	$280,200
072-500575	The Child Advocacy Center of Carroll County	165511-B001	$128,148
072-500575	Catholic Charities New Hampshire	177165-B001	$146,540
	TOTAL		**$720,127**

EXPLANATION

VOCA was enacted by Congress in 1984, and it established the Crime Victims Fund. Fines paid by offenders of federal crimes are deposited into this Fund. Money from the Fund is

then distributed to states for the benefit of victims of crime. The Department of Justice is the receiving agency for VOCA funds in New Hampshire.

The Department of Justice subgrants these funds to agencies providing direct services to victims of crime. Agencies providing services in the fields of sexual assault, domestic violence, traditionally underserved populations, and crimes against children are required to be given priority. For many years, the Department of Justice has directed VOCA funds to core providers with a focus on direct victim assistance.

The Rockingham County Attorney's Office, Cheshire County, Coos County Attorney's Office, and Portsmouth Police Department will utilize subgrants to fund victim advocate services. The Mary Hitchcock Memorial Hospital will provide direct victim services to child victims in New Hampshire to include forensic child advocacy interviews. The Child Advocacy Center of Carroll County will utilize funds for training and outreach to ensure court-related interviews of children are conducted consistently and with the least amount of trauma. Catholic Charities New Hampshire will provide legal services to immigrant victims of crime.

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

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

Respectfully submitted,

John M. Formella
Attorney General

#4470418

GRANT AGREEMENT

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

GENERAL PROVISIONS

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		**1.2. State Agency Address** 1 Granite Place South, Concord, NH 03301	
1.3. Grantee Name Rockingham County Attorney's Office		**1.4. Grantee Address** 10 Route 125, Brentwood, NH 03833	
1.5 Grantee Phone # (603) 642-4249	**1.6. Account Number** 02-20-20-201510-5021-072-500574	**1.7. Completion Date** 06/30/2025	**1.8. Grant Limitation** $50,000
1.9. Grant Officer for State Agency Kathleen Carr		**1.10. State Agency Telephone Number** (603) 271-3658	
If Grantee is a municipality or village district: **"By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."**			
1.11. Grantee Signature 1 Brian Chirichiello		**1.12. Name & Title of Grantee Signor 1** Brian Chirichiello, Chair, Board of Commissioners	
Grantee Signature 2		**Name & Title of Grantee Signor 2**	
Grantee Signature 3		**Name & Title of Grantee Signor 3**	
1.13 State Agency Signature(s) Kathleen Carr		**1.14. Name & Title of State Agency Signor(s)** Kathleen Carr, Director of Administration	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) **By:** Sheri Phillips **Assistant Attorney General, On:** 4/12/2024			
1.16. Approval by Governor and Council (if applicable) **By:** **On:** / /			

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

Subrecipient Initials BICC
4/4/24

3. AREA COVERED. Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

4. EFFECTIVE DATE; COMPLETION OF PROJECT.

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

5. GRANT AMOUNT; LIMITATION ON AMOUNT; VOUCHERS; PAYMENT.

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

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

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

6. COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-h.

7. RECORDS and ACCOUNTS.

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership

8. with, the entity identified as the Grantee in block 1.3 of these provisions

8.1. PERSONNEL.

The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized

8.2. to perform such Project under all applicable laws.

The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with

8.3. the State, or who is a State officer or employee, elected or appointed.

The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant

9. Officer, and his/her decision on any dispute, shall be final.

9.1. DATA; RETENTION OF DATA; ACCESS.

As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

10. CONDITIONAL NATURE OR AGREEMENT. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

11. EVENT OF DEFAULT; REMEDIES.

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

12. TERMINATION.

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

13. CONFLICT OF INTEREST. No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or

Subrecipient Initials BLC
4/4/24

approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

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

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

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

17. INSURANCE.

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

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

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

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

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

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

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

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

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

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

24. SPECIAL PROVISIONS. The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.

Subrecipient Initials BLC
4/4/24

EXHIBIT A

-SPECIAL PROVISIONS-

Rockingham County Attorney's Office as the Grantee (hereinafter referred to as "Subrecipient") shall be compliant at all times with the terms, conditions and specifications detailed below, which are subject to annual review.

1 The Subrecipient must certify that Limited English Proficiency persons have meaningful access to any services provided by this program. National origin discrimination includes discrimination on the basis of limited English proficiency (LEP). Meaningful access may entail providing language assistance services, including oral and written translation when necessary. The U.S. Department of Justice has issued guidance for grantees to help them comply with these requirements. The guidance document can be accessed on the Internet at www.lep.gov.

2 The Subrecipient assures that in the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination within the three years prior to the receipt of the federal financial assistance and after a due process hearing against the Subrecipient on the grounds of race, color, religion, national origin, sex, age, or disability, a copy of the finding will be submitted to the New Hampshire Department of Justice, Grants Management Unit and to the U.S. Department of Justice, Office for Civil Rights, Office of Justice Programs, 810 7th Street, NW, Washington, D.C. 20531. For additional information regarding your obligations under civil rights please reference the state website at http://www.doj.nh.gov/grants-management/civil-rights.htm and understand if you are awarded funding from this office, civil rights compliance will be monitored by this office, and the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice.

3 The Subrecipient will comply (and will require any subrecipients or contractors to comply) with any applicable nondiscrimination provisions, which may include the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); the Victims of Crime Act (34 U.S.C. § 20110(e)); the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); the Violence Against Women Act (34 U.S.C. § 12291(b)(13)); the Civil Rights Act of 1964 (42 U.S.C. § 2000d); the Indian Civil Rights Act (25 U.S.C. §§ 1301-1303); the Rehabilitation Act of 1973 (29 U.S.C. § 794); the Americans with Disabilities Act of 1990 (42 U.S.C. §§ 12131-34); the Education Amendments of 1972 (20 U.S.C. §§ 1681, 1683, 1685-86); and the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101-07). It will also comply with Ex. Order 13279, Equal Protection of the Laws for Faith-Based and Community Organizations; Executive Order 13559, Fundamental Principles and Policymaking Criteria for Partnerships With Faith-Based and Other Neighborhood Organizations; and the DOJ implementing regulations at 28 C.F.R. Part 38.

4 Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the marketplace. The current consultant limit is $650 per day or $81.25 per hour. When the rate exceeds the limit for an 8-hour day, or a proportionate hourly rate (excluding travel and subsistence costs), a written prior approval is required . Prior approval requests require additional justification.

5 The Subrecipient agency agrees that, should they employ a former member of the NH Department of Justice, that employee or their relative shall not perform work on or be billed

Subrecipient Initials BKC
4/4/24

to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the DOJ for the life of the subgrant without the express approval of the DOJ.

6 The Subrecipient understands that grants are funded for the grant award period noted on the grant award document. No guarantee is given or implied of subsequent funding in future years.

7 **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. 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 all such assurances or certifications as if personally executed by the authorized recipient official.

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

Any materially false, fictitious, or fraudulent statement to the federal government related to this award (or concealment or omission of a material fact) may be the subject of criminal prosecution (including under 18 U.S.C. 1001 and/or 1621, and/or 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.

8 **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 award from OJP.

The Part 200 Uniform Requirements were first adopted by DOJ on December 26, 2014. If this 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 subaward.

Subrecipient Initials BKC
4/4/24

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 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 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.
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 award from OJP.

The Part 200 Uniform Requirements were first adopted by DOJ on December 26, 2014. If this 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 subaward.

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 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 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.

9 **Compliance with DOJ Financial Guide**

References to the DOJ Grants Financial Guide are to the DOJ Grants Financial Guide as

Subrecipient Initials RNL
- 4/4/24

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 subrecipient agrees to comply with the DOJ Grants Financial Guide.

10 **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 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.

11 **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(1), 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.

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

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 subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to the New Hampshire Department of Justice, Grants Management Unit by the end of the business day in which the breach becomes known.

13 **All subawards ("subgrants") must have specific federal authorization**

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").

Subrecipient Initials BXC
4/4/24

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.

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

The 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 http://ojp.gov/funding/Explore/NoncompetitiveProcurement.htm (Award condition: Specific post-award approval required to use a noncompetitive approach in a procurement contract (if contract would exceed $250,000)), and are incorporated by reference here.

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

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 "Post-award Requirements" in the "DOJ Grants Financial Guide").

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

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

17 **OJP Training Guiding Principles**

Any training or training materials that any subrecipient ("subgrantee") at any tier -- develops or delivers with OJP award funds must adhere to the OJP Training Guiding Principles for Grantees and Subrecipient, available at

Subrecipient Initials BKL 4/4/24

https://ojp.gov/funding/Implement/Training-Guiding-Principles-Grantees-and-Subgrantees.

18 **Compliance with DOJ regulations pertaining to civil rights and nondiscrimination – 28 C.F.R. Part 42**

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.

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

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."

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

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. Pan 38, currently, also sets out rules and requirements that pertain to 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.

21 **Restrictions on "lobbying"**

In general, as a matter of federal law, federal funds awarded by OJP may not be used by the 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 funds awarded by OJP from being used by 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 federal grant or cooperative agreement, subgrant, contract, subcontract, or loan with respect to actions such as renewing, extending, or modifying any such award. See 31 U.S.C. 1352. Certain exceptions to this law, including exception that

Subrecipient Initials DKC
4/4/24

applies to Indian tribes and tribal organizations.

Should any questions arise to whether a particular use of funds by a 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.

22 **Compliance with general appropriations-law restrictions on the use of federal funds for this award**

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/FY22 AppropriationsRestrictions.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.

23 **Reporting potential fraud, waste and abuse and similar misconduct.**

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

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

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

24 **Restrictions and certifications regarding non-disclosure agreements and related matters.**

No 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,

Subrecipient Initials BKC
4/4/24

to contravene requirements applicable to Standard Form 312 (which relates to classified information), Form 4414 (which relates to sensitive compartmented information), or any other form issued by a federal department or agency governing the nondisclosure of classified information.

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

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

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

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

Should a question arise as to the applicability of the provisions of 41 U.S.C. 4712 to this

Subrecipient Initials BXC 4/4/24

award, the recipient is to contact the DOJ awarding agency (OJP or OVW, as appropriate) for guidance.

26 **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 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.

27 **Access to records**

The subrecipient (subgrantees) at any tier, must authorize the Office for Victims of Crime (OVC) and/or the Office of the Chief Financial Officer (OCFO), the New Hampshire Department of Justice and its representatives, access to and the right to examine all records, books, paper or documents related to the VOCA grant.

28 **VOCA Requirements**

Subrecipients assure they will comply with the conditions of the Victims of Crime Act (VOCA) of 1984, sections 1404(a)(2), and 1404(b)(1) and (2), 34 U.S.C. 20103(a)(2) and (b)(1) and (2) (and the applicable program guidelines and regulations), as required.

Specifically, the subrecipient certifies that funds under this award will: (a) be awarded to eligible victim assistance organizations, 34 U.S.C. 20103(a)(2):
b) not be used to supplant State and local public funds that would otherwise be available for crime victim assistance, 34 U.S.C. 20103(a)(2); c) and be allocated in accordance with program guidelines or regulations implementing 34 U.S.C. 20103(a)(2)(A) and 34 U.S.C. 20103(a)(2)(B) to, at a minimum, assist victims in the following categories: sexual assault, child abuse, domestic violence, and underserved victims of violent crimes as identified by the State.

29 **The subrecipient agrees to submit quarterly performance reports on the performance metrics identified by OVC, and in the manner required by OVC.**

This information on the activities supported by the award funding will assist in assessing the effects that VOCA Victim Assistance funds have had on services to crime victims within the jurisdiction.

30 **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 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).

B. Notify all persons associated with any subrecipient who are or will be involved in

Subrecipient Initials BXC
4/4/24

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).

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

Subrecipient Initials BCC
4/4/24

EXHIBIT A

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. E-Verify employer agents can email E-Verify at E-VerifyEmployerAgent@dhs.gov.

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

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

SCOPE. A. This condition applies with respect to any procurement of property or services tha is funded (in whole or in part) by this award, whether 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). The subrecipient (at any tier), agent, 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 subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

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 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

Subrecipient Initials RCC
4/4/24

designed to ensure compliance with this condition.

4. Rules of construction

C. 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

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

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 subrecipients ("subgrantees"), or individuals defined (for purposes of this condition) as "employees" of any subrecipient.
The details of the subrecipient'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 subrecipients related to trafficking in persons (including reporting requirements and OJP authority to terminate award)), and are incorporated by reference here.

33 **Determination of suitability to interact with participating minors**

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

Any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status.

The details of this requirement are posted on the OJP web site at https://ojp.gov/funding/Explore/I nteract-Minors.htm (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

34 **Publications**

Any publications (written, visual or sound), whether published through Federal grant funds or matching funds, shall contain the following statements: "This project was supported by (enter the federal grant # here) awarded by the Office for Victims of Crime, Office of Justice Programs, U.S. Department of Justice. Points of view in this document are those of the author and do not necessarily represent the official position or policies of the U.S. Department of Justice."

35 **Requirement on use of volunteers**

Subrecipient Initials BCC 4/4/24

The Subrecipient must utilize volunteers to assist the program unless extenuating circumstances justify the exclusion of volunteers, and a volunteer waiver is obtained from the DOJ. This requirement can not be waived without a written request from the subrecipient to DOJ and a written volunteer waiver approval from DOJ.

36 **The Subrecipient agrees to assist victims in applying for Victims Compensation benefits.**

Such assistance includes: identifying eligible victims; making reasonable efforts to notify eligible victims of the availability of compensation; making reasonable efforts to explain the program to victims; offering to assist victims with the application process when it is reasonable to do so.

37 **The Subrecipient understands that VOCA non-allowable personnel activities include:**

general administration, prevention, active investigation and prosecution of criminal activities, research and studies, lobbying, capital expenses, compensation for victims of crime and fundraising.

38 **The Subrecipient agrees that all services will be provided at no charge to victims unless a program income waiver is obtained from the DOJ.**

If permission to generate program income is granted, the Subrecipient agrees that there must be a sliding scale that starts at zero, and that all program income will be totally expended on grant allowable activities by the end of the funding cycle.

39 **Equipment purchased with VOCA funds shall be listed by the Subrecipient on the agency inventory.**

The inventory must include the item description, serial number, cost, percentage of federal VOCA funds, and location.

40 **The Subrecipient agrees that if a financial audit of the agency is performed, whether it be an audit under 2 CFR or not, the Subrecipient agrees to provide a copy of the audit and any associated management letters to the DOJ, Grants Management Unit.**

The Single Audit report must be submitted to the Grants Management Unit within 9 months after the subrecipient's year-end or one month after the issuance of the audit, whichever is sooner.

41 **The Subrecipient, if a non-profit organization, agrees to make its financial statements available online (either on the subrecipient's website, or the DOJ's, or another publicly available website).**

Organizations that have Federal 501 (c) 3 tax status are considered in compliance with this requirement, with no further action needed, to the extent that such organization files IRS Form 990 or similar tax document (e.g., 990-EZ), as several sources already provide searchable online databases of such financial statements.

Subrecipient Initials BLC 4/4/24

EXHIBIT B

-SCOPE OF SERVICES-

1. The Subrecipient shall receive a subgrant from the New Hampshire Department of Justice as the State Agency (DOJ) for expenses incurred and services provided for direct victim services provided by the Victim/Witness Program to include expenses for personnel and fringe benefits.

2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in EXHIBIT C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.*

3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) 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
   1 Granite Place South
   Concord, NH 03301
   603-271-7820 or Rhonda.J.Beauchemin@doj.nh.gov

Subrecipient Initials BCC
4/4/24

EXHIBIT C

- PAYMENT TERMS-

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT B.

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 G-1 section 1.8.

   3a. The Subrecipient shall be awarded an amount not to exceed $50,000 of the total Grant Limitation upon Governor and Council approval or 07/01/2024, whichever is later, to 06/30/2025, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

   3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to the end of the federal grant end date, not after. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.

Subrecipient Initials PKC
4/4/24

EXHIBIT D

-EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-

I, Julie Hoyt [*responsible official*], certify that

Rockingham County Attorney's Office [Sub*recipient*] has completed the EEO reporting tool certification within the last two years at:
https://ojp.gov/about/ocr/faq_eeop.htm on

3/25/24 [*date*]

It is understood that subrecipients which are exempt from filing the EEOP Utilization Report including non-profits and subrecipients with less than 50 employees must email a declaration claiming exemption at least once every two years with the Office for Justice Programs; Office of Civil Rights at the designated web address.

EEOP Training Requirements for Subrecipients

Megan McGowen [*official that completed training*] has completed

the EEOP training at https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm on:

3/27/2024 [*date*]. The EEOP training must be completed at least once every two years.

DOJ Discrimination Complaint Process
If individuals believe they may have been discriminated against by the NH Department of Justice or by an organization that receives federal funding from the NH Department of Justice based on their race, color, national origin, religion, sex, disability, age, sexual orientation or gender identity should print and complete a complaint form that can be found at: Civil Rights | Grants Management Unit | NH Department of Justice

Subrecipient Discrimination Complaint Process
I further certify that: The Subrecipient will comply with applicable federal civil rights laws that prohibit discrimination in employment and in the delivery of services and has a policy or written procedure in place for accepting discrimination based complaints from employees and program beneficiaries and that policy/procedure must be made publicly available to program beneficiaries or prospective beneficiaries.

Subrecipient Initials BKC
Date 4-4-24

EXHIBIT D

Certified Standard Assurances

On behalf of the Subrecipient, and in support of this application for a grant or cooperative agreement, I certify under penalty of perjury to the U.S. Department of Justice ("Department"), that all of the following are true and correct:

(1) I have the authority to make the following representations on behalf of myself and the Subrecipient. I understand that these representations will be relied upon as material in any Department decision to make an award to the Subrecipient based on its application.

(2) I certify that the Subrecipient has the legal authority to apply for the federal assistance sought by the application, and that it has the institutional, managerial, and financial capability (including funds sufficient to pay any required non-federal share of project costs) to plan, manage, and complete the project described in the application properly.

(3) I assure that, throughout the period of performance for the award (if any) made by the Department based on the application—

a. the Subrecipient will comply with all award requirements and all federal statutes and regulations applicable to the award;.
b. the Subrecipient will require all subrecipients to comply with all applicable award requirements and all applicable federal statutes and regulations; and
c. the Subrecipient will maintain safeguards to address and prevent any organizational conflict of interest, and also to prohibit employees from using their positions in any manner that poses, or appears to pose, a personal or financial conflict of interest.

(4) The Subrecipient understands that the federal statutes and regulations applicable to the award (if any) made by the Department based on the application specifically include statutes and regulations pertaining to civil rights and nondiscrimination, and, in addition—

a. the Subrecipient understands that the applicable statutes pertaining to civil rights will include section 601 of the Civil Rights Act of 1964 (42 U.S.C. § 2000d); section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794); section 901 of the Education Amendments of 1972 (20 U.S.C. § 1681); and section 303 of the Age Discrimination Act of 1975 (42 U.S.C. § 6102);
b. the Subrecipient understands that the applicable statutes pertaining to nondiscrimination may include section 809(c) of Title I of the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); section 1407(e) of the Victims of Crime Act of 1984 (34 U.S.C. § 20110(e)); section 299A(b) of the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); and that the grant condition set out at section 40002(b)(13) of the Violence Against Women Act (34 U.S.C. § 12291(b)(13)), which will apply to all awards made by the Office on Violence Against Women, also may apply to an award made otherwise;

Subrecipient Initials BKC 4/4/24

c. the Subrecipient understands that it must require any pass-through subrecipient to comply with all such applicable statutes (and associated regulations); and

d. on behalf of the Subrecipient, I make the specific assurances set out in 28 C.F.R. §§ 42.105 and 42.204.

(5) The Subrecipient also understands that (in addition to any applicable program-specific regulations and to applicable federal regulations that pertain to civil rights and nondiscrimination) the federal regulations applicable to the award (if any) made by the Department based on the application may include, but are not limited to, 2 C.F.R. Part 2800 (the DOJ "Part 200 Uniform Requirements") and 28 C.F.R. Parts 22 (confidentiality - research and statistical information), 23 (criminal intelligence systems), 38 (regarding faith-based or religious organizations participating in federal financial assistance programs), and 46 (human subjects protection).

(6) I assure that the Subrecipient will assist the Department as necessary (and will require subrecipients and contractors to assist as necessary) with the Department's compliance with section 106 of the National Historic Preservation Act of 1966 (54 U.S.C. § 306108), the Archeological and Historical Preservation Act of 1974 (54 U.S.C. §§ 312501-312508), and the National Environmental Policy Act of 1969 (42 U.S.C. §§ 4321-4335), and 28 C.F.R. Parts 61 (NEPA) and 63 (floodplains and wetlands).

(7) I assure that the Subrecipient will give the Department and the Government Accountability Office, through any authorized representative, access to, and opportunity to examine, all paper or electronic records related to the award (if any) made by the Department based on the application.

(8) If this application is for an award from the National Institute of Justice or the Bureau of Justice Statistics pursuant to which award funds may be made available (whether by the award directly or by any subaward at any tier) to an institution of higher education (as defined at 34 U.S.C. § 10251(a)(17)), I assure that, if any award funds actually are made available to such an institution, the Subrecipient will require that, throughout the period of performance—

a. each such institution comply with any requirements that are imposed on it by the First Amendment to the Constitution of the United States; and

b. subject to par. a, each such institution comply with its own representations, if any, concerning academic freedom, freedom of inquiry and debate, research independence, and research integrity, at the institution, that are included in promotional materials, in official statements, in formal policies, in applications for grants (including this award application), for accreditation, or for licensing, or in submissions relating to such grants, accreditation, or licensing, or that otherwise are made or disseminated to students, to faculty, or to the general public.

(9) I assure that, if the Subrecipient is a governmental entity, with respect to the award (if any) made by the Department based on the application—

Subrecipient Initials BICC
4/4/24

EXHIBIT D

a. it will comply with the requirements of the Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (42 U.S.C §§ 4601-4655), which govern the treatment of persons displaced as a result of federal and federally-assisted programs; and
b. it will comply with requirements of 5 U.S.C. §§ 1501-1508 and 7324-7328, which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by federal assistance.

(10) If the Subrecipient applies for and receives an award from the Office of Community Oriented Policing Services (COPS Office), I assure that as required by 34 U.S.C. § 10382(c)(11), it will, to the extent practicable and consistent with applicable law--including, but not limited to, the Indian Self-Determination and Education Assistance Act--seek, recruit, and hire qualified members of racial and ethnic minority groups and qualified women in order to further effective law enforcement by increasing their ranks within the sworn positions, as provided under 34 U.S.C. § 10382(c)(11).

(11) If the Subrecipient applies for and receives a DOJ award under the STOP School Violence Act program, I assure as required by 34 U.S.C. § 10552(a)(3), that it will maintain and report such data, records, and information (programmatic and financial) as DOJ may reasonably require.

I acknowledge that a materially false, fictitious, or fraudulent statement (or concealment or omission of a material fact) in this certification, or in the application that it supports, 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 subject me and the Subrecipient to civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. §§ 3729-3730 and 3801-3812). I also acknowledge that the Department's awards, including certifications provided in connection with such awards, are subject to review by the Department, including by its Office of the Inspector General.

Brian Chirichiello	Chair, Board of Commissioners
Name of Authorized Signor	Title of Authorized Signor
Brian Chirichiello	4/4/24
Signature	Date

Subrecipient Initials BCC 4/4/24

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 Subrecipient or grantee will be required to supply documentation demonstrating that the reduction in non-Federal resources occurred for reasons other than the receipt or expected receipt of Federal funds. For certain programs, a written certification may be requested by the awarding agency or recipient agency stating that Federal funds will not be used to supplant State or local funds. See the OJP Financial Guide (Part II, Chapter 3)
http://www.ojp.usdoj.gov/financialguide/part2/part2chap3.htm.

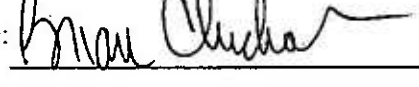
Supplanting and job retention

A recipient or subrecipient 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.

Rockingham County Attorney's Office (Subrecipient) certifies that any funds awarded through this federal award 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.

Rockingham County Attorney's Office (Subrecipient) 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 of Authorized Signor: Brian Chirichiello, Chair, Board of Commissioners

Signature: 

Subrecipient Initials BCC
4/4/24

EXHIBIT F

NEW HAMPSHIRE DEPARTMENT OF JUSTICE

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

Subrecipients should refer to the regulations cited below to determine the certification to which they are required to attest. Subrecipients 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 Subrecipient 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 Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any Federal grant, the entering into of any cooperative agreement, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Subrecipient'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 Subrecipient shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities" in accordance with its (and any DOJ awarding agency's) instructions; and

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

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

Subrecipient Initials BCC
4/4/24

EXHIBIT F

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Subrecipient 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 Subrecipient is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Subrecipient 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 Subrecipient also must disclose such felony criminal conviction in writing to the Department (for OJP Subrecipients, to OJP at Ojpcompliancereporting@usdoj.gov; for OVW Subrecipients, to OVW at OVW.GFMD@usdoj.gov; or for COPS Subrecipients, to COPS at AskCOPSRC@usdoj.gov), unless such disclosure has already been made.

3. FEDERAL TAXES

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

Subrecipient Initials BLC
4/4/24

(2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP

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

B. Where the Subrecipient 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 Subrecipient 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 Subrecipient'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;

Subrecipient Initials BKC
4/4/24

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

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.

Brian Chirichiello	Chair, Board of Commissioners
Name of Authorized Signor	Title of Authorized Signor
Brian Chirichiello	4/4/24
Signature	Date

Rockingham County Attorney's Office, 10 Route 125, Brentwood, NH 03833

Name and Address of Agency

Subrecipient Initials BCC
- 4/4/24

EXHIBIT G

Certification Regarding the Federal Funding Accountability and Transparency Act (FFATA) Compliance

The Federal Funding Accountability and Transparency Act (FFATA) requires Subrecipients of individual Federal grants equal to or greater than $30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of $30,000 or more. If the initial award is below $30,000 but subsequent grant modifications result in a total award equal to or over $30,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), DOJ must report the following information for any grant award subject to the FFATA reporting requirements:

1) Name of entity
2) Amount of award
3) Funding agency
4) NAICS code for contracts / CFDA program number for grants
5) Program source
6) Award title descriptive of the purpose of the funding action
7) Location of the entity
8) Principle place of performance
9) Unique identifier of the entity (SAM #)
10) Total compensation and names of the top five executives if:
    a. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than $25M annually and
    b. Compensation information is not already available through reporting to the SEC.

Subrecipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of the Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), and further agrees to have one of the Subrecipient's representative(s), as identified in Sections 1.11 of the Grant Agreement execute the following Certification:

The below named Subrecipient agrees to provide needed information as outlined above to DOJ and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Subrecipient Initials RKC 4/4/24

EXHIBIT G
Certification

Brian Chirichiello	Chair, Board of Commissioners
Name of Authorized Signor	Title of Authorized Signor
Brian Chirichiello	4/4/24
Signature	Date

As the Subrecipient identified in Section 1.3 of the Grant Agreement, I certify that the responses to the below listed questions are true and accurate.

1. The Unique Entity ID (SAM) number for your entity is: **MEHJWZTU3KK7**

2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) $25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

__X__ NO _____ YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

_____ NO _____ YES

If the answer to #3 above is YES, stop

If the answer to #3 above is NO, please answer the following:

5. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Subrecipient Initials BCC
4/4/24

EXHIBIT G
Certification

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Subrecipient Initials BLW
4/4/24

Rockingham County

Brian Chirichiello, Chair
Steven Goddu, Vice Chair
Kathryn Coyle, Clerk
commissioners@co.rockingham.nh.us

Board of Commissioners
119 North Road
Brentwood, NH 03833
Telephone: 603-679-9350
Facsimile: 603-679-9354
www.rockinghamcountynh.org

CERTIFICATE OF AUTHORITY for the COUNTY of ROCKINGHAM

I, Kathryn Coyle, Clerk of the Rockingham County Board of Commissioners, do herby certify that:

1. The Board of Commissioners authorizes the Chair of the Board of Commissioners to execute any documents which may be necessary to enter into contracts between the New Hampshire Department of Justice and the Rockingham County Attorney's Office;
2. This authorization was in full force and effect on the date the amendment notice was signed by the County representative on April 4, 2024 and for a minimum of thirty days thereafter;
3. This authorization has not been revoked, annulled, or amended in any manner whatsoever, and remains in full force and effect as of the date hereof; and
4. The following now occupies the office indicated above: Brian Chirichiello

IN WITNESS WHEREOF, I have hereunto set my hand as the Commission Clerk this 4th day of April, 2024.

K Coyle
Kathryn Coyle
Clerk, Rockingham County Board of Commissioners

STATE OF NEW HAMPSHIRE
COUNTY OF ROCKINGHAM

On this 4th day of April, 2024, before me, Leila M. Mattila, personally appeared Kathryn Coyle, who acknowledged herself to be the Clerk of the Rockingham County Board of Commissioners, being authorized so to do, executed the foregoing instrument for the purpose therein contained.

IN WITNESS THEREOF, I hereunto set my hand and seal.

Leila M. Mattila (SEAL)
Leila M. Mattila

LEILA M. MATTILA
Notary Public - New Hampshire
My Commission Expires August 18, 2026

Primex³
NH Public Risk Management Exchange

CERTIFICATE OF COVERAGE

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

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

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

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

Participating Member:	*Member Number:*	*Company Affording Coverage:*
Rockingham County 119 North Road Brentwood, NH 03833	609	NH Public Risk Management Exchange - Primex³ PO Box 23 Hooksett, NH 03106-9716

	Type of Coverage	*Effective Date (mm/dd/yyyy)*	*Expiration Date (mm/dd/yyyy)*	*Limits* - NH Statutory Limits May Apply, If Not:	
X	**General Liability (Occurrence Form)**	1/1/2024	1/1/2025	Each Occurrence	$ 2,000,000
	Professional Liability (describe)			General Aggregate	$ 10,000,000
	☐ Claims Made ☐ Occurrence			Fire Damage (Any one fire)	
				Med Exp (Any one person)	
	Automobile Liability			Combined Single Limit (Each Accident)	
	Deductible Comp and Coll: $1,000			Aggregate	
	☐ Any auto				
	Workers' Compensation & Employers' Liability			☐ Statutory	
				Each Accident	
				Disease – Each Employee	
				Disease – Policy Limit	
	Property (Special Risk Includes Fire and Theft)			Blanket Limit, Replacement Cost (unless otherwise stated)	

Description: Proof of Primex Member coverage only.

CERTIFICATE HOLDER: ☐ **Additional Covered Party** ☐ **Loss Payee**	**Primex³ – NH Public Risk Management Exchange**
	By: *Mary Beth Purcell*
New Hampshire Department of Justice 1 Granite Place South Concord, NH 03301	**Date:** 4/5/2024 mpurcell@nhprimex.org Please direct inquires to: **Primex³ Claims/Coverage Services** **603-225-2841 phone** **603-228-3833 fax**

Midwest Employers Casualty
| a Berkley Company

14755 North Outer Forty Drive, Suite 300
Chesterfield, Missouri 63017
(636) 449-7000

Certificate of Excess Insurance for Self-Insurer of Workers' Compensation and Employers Liability

To: Caroline Kelly
Administrator of Self-Insurance
New Hampshire Department of Labor
State Office Park South
95 Pleasant Street
Concord, NH 03301

Fax: (603) 271-6149
Phone: (603) 271-6172
Email: caroline.kelly@dol.nh.gov

This is to certify that an excess insurance policy has been issued as described below and is now in effect:

Name/Address:	County of Rockingham 119 North Rd Brentwood, NH 03833	
Name of Insurer:	Midwest Employers Casualty Company	
Policy No.:	EWC010088	
Effective Date:	01/01/2023	
Expiration Date:	01/01/2025	
Insurer Cancellation Notice:	45 Days	
Type of Insurance:	Excess Insurance Policy for Self-Insurer of Workers' Compensation and Employers Liability	
Limits of Indemnity:	Coverage A. Workers' Compensation	STATUTORY
	Coverage B. Employers Liability	$1,000,000
	Aggregate	N/A
Retention(s):	Specific	$1,100,000
	Aggregate	N/A
Self-Insurer's Operations:	Government	
States of Self-Insurer's Operations:	New Hampshire	

Midwest Employers Casualty Company will give written notice in the event it cancels this policy to the party to whom this certificate is addressed.

Philip S. Welt

Authorized Representative

Countersignature

Date certificate issued: 12/30/2022

Midwest Employers Casualty Company
A BERKLEY COMPANY

Endorsement

Endorsement Effective: 01/01/2023
Policy No.: EWC010088
Named Insured: County of Rockingham

New Hampshire Endorsement

This endorsement applies only to coverage provided by this Policy because New Hampshire is named in item 3 of the Schedule Page.

This Policy is changed to provide:

No. 1

This Policy ensures payment of Workers' Compensation, within the financial limits established by its provisions, pursuant to Revised Statutes Annotated, Chapter 281, as amended.

No. 2

In the event the Insured has failed to fulfill all his obligations under the Workers' Compensation Law, the Insurer shall, at the direction of the Commissioner of Labor, deposit any money to be received by the Insured under the provisions of this Policy in such bank as said Commissioner may determine, such money to be held in trust for the payment of any liabilities incurred by the Insured pursuant to Chapter 281, as amended.

No. 3

Any money to be paid to the Insured by the Insurer under the provisions of this Policy or any money directed by the Commissioner of Labor to be deposited in a bank to be held in trust shall not be assignable, attachable or be liable in any way for the debt of then Insured unless incurred under Chapter 281 of the Workers' Compensation Law, except in the event of the Insured's bankruptcy and the U.S. Bankruptcy court assumes jurisdiction over this Policy.

No. 4

If either party to this Policy desires to cancel said Policy, such cancellation shall become effective for a period of 45 days (30 days if cancellation is for non-payment of premium) from date of filing of notice with the **Department of Labor, State of New Hampshire, 95 Pleasant Street, State Office Park South, Concord, New Hampshire 03301**.

All other terms and conditions of this Policy are not changed. If this endorsement is issued after the Policy effective date, it must be signed by an Officer of the Insurer and countersigned by a Licensed Countersignature Agent of the Insurer in those States which require countersignature.

Item 4 of Section N. Commutation by Mutual Agreement of Part Four – Claims of this Policy is amended to read as follows:

4. If the commuted value determined by the appraiser above is not acceptable to both parties, they shall either abandon the commutation effort or agree to settle any difference using a panel of three actuaries, one to be chosen by each party, and a third chosen by the two so chosen. If the two actuaries fail to agree on the selection of a third actuary within sixty (60) days of their appointment, each of them shall name two, of whom the other shall decline one and the decision shall be made by drawing lots. All the actuaries shall be regularly engaged in the valuation of workers' compensation claims and shall be Fellows or Associates in the Casualty

Endorsement Effective: 01/01/2023
Policy No.: EWC010088
Named Insured: County of Rockingham

Actuarial Society. None of the actuaries shall have a financial interest in nor be a current or former employee of the parties, and all of the actuaries shall be disinterested in the outcome of the commutation.

Each party shall submit its case to its actuary within sixty (60) days of the appointment of the third actuary. The decision in writing of any two actuaries (from the panel of three), when filed with the parties hereto shall be final and binding on both parties and we shall pay the amount so determined to be the commuted value of the Claim or Claims. The expense of the actuaries and of the commutation shall be equally divided between both parties. Said commutation shall take place in a New Hampshire location or as mutually agreed upon by the parties.

Section I. Cancellation of Part Six – Conditions of this Policy is amended to add the following sentence to the end of the section:

Our notification to you of cancellation, nonrenewal or extension of this Policy shall be provided to all insureds named in Schedule Item 2.

Countersigned

MIDWEST EMPLOYERS CASUALTY COMPANY

Philip S. Welt

Authorized Representative

Secretary

President

This endorsement forms part of the Policy to which attached, effective on the inception date of the Policy unless otherwise stated herein. All other terms and conditions of the Policy remain unchanged.

GRANT AGREEMENT

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

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		**1.2. State Agency Address** 1 Granite Place South, Concord, NH 03301	
1.3. Grantee Name County of Cheshire		**1.4. Grantee Address** 12 Court Street, Keene, NH 03431	
1.5 Grantee Phone # (603) 355-3010	**1.6. Account Number** 02-20-20-201510-5021-072-500574	**1.7. Completion Date** 06/30/2025	**1.8. Grant Limitation** $50,000
1.9. Grant Officer for State Agency Kathleen Carr		**1.10. State Agency Telephone Number** (603) 271-3658	
If Grantee is a municipality or village district: **"By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."**			
1.11. Grantee Signature 1		**1.12. Name & Title of Grantee Signor 1** John G. "Jack" Wozmak, Chair County Commissioners	
Grantee Signature 2		**Name & Title of Grantee Signor 2**	
Grantee Signature 3		**Name & Title of Grantee Signor 3**	
1.13 State Agency Signature(s) Kathleen Carr		**1.14. Name & Title of State Agency Signor(s)** Kathleen Carr, Director of Administration	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) **By:** Sheri Phillips **Assistant Attorney General, On:** 4/15/2024			
1.16. Approval by Governor and Council (if applicable) **By:** **On:** / /			

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

Subrecipient Initials
Date 3/13/24

3. AREA COVERED. Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

4. EFFECTIVE DATE; COMPLETION OF PROJECT.

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

5. GRANT AMOUNT; LIMITATION ON AMOUNT; VOUCHERS; PAYMENT.

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

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

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

6. COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

7. RECORDS and ACCOUNTS.

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions

8. PERSONNEL.

8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.

8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

9. DATA; RETENTION OF DATA; ACCESS.

9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

10. CONDITIONAL NATURE OR AGREEMENT. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

11. EVENT OF DEFAULT; REMEDIES.

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

12. TERMINATION.

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

13. CONFLICT OF INTEREST. No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or

Subrecipient Initials

Date 3/13/24

approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

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

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

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

17. INSURANCE.

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

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

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

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

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

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

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

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

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

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

24. SPECIAL PROVISIONS. The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.

Subrecipient Initials _____

Date 3/13/24

EXHIBIT A

-SPECIAL PROVISIONS-

County of Cheshire as the Grantee (hereinafter referred to as "Subrecipient") shall be compliant at all times with the terms, conditions and specifications detailed below, which are subject to annual review.

1 The Subrecipient must certify that Limited English Proficiency persons have meaningful access to any services provided by this program. National origin discrimination includes discrimination on the basis of limited English proficiency (LEP). Meaningful access may entail providing language assistance services, including oral and written translation when necessary. The U.S. Department of Justice has issued guidance for grantees to help them comply with these requirements. The guidance document can be accessed on the Internet at www.lep.gov.

2 The Subrecipient assures that in the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination within the three years prior to the receipt of the federal financial assistance and after a due process hearing against the Subrecipient on the grounds of race, color, religion, national origin, sex, age, or disability, a copy of the finding will be submitted to the New Hampshire Department of Justice, Grants Management Unit and to the U.S. Department of Justice, Office for Civil Rights, Office of Justice Programs, 810 7th Street, NW, Washington, D.C. 20531. For additional information regarding your obligations under civil rights please reference the state website at http://www.doj.nh.gov/grants-management/civil-rights.htm and understand if you are awarded funding from this office, civil rights compliance will be monitored by this office, and the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice.

3 The Subrecipient will comply (and will require any subrecipients or contractors to comply) with any applicable nondiscrimination provisions, which may include the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); the Victims of Crime Act (34 U.S.C. § 20110(e)); the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); the Violence Against Women Act (34 U.S.C. § 12291(b)(13)); the Civil Rights Act of 1964 (42 U.S.C. § 2000d); the Indian Civil Rights Act (25 U.S.C. §§ 1301-1303); the Rehabilitation Act of 1973 (29 U.S.C. § 794); the Americans with Disabilities Act of 1990 (42 U.S.C. §§ 12131-34); the Education Amendments of 1972 (20 U.S.C. §§ 1681, 1683, 1685-86); and the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101-07). It will also comply with Ex. Order 13279, Equal Protection of the Laws for Faith-Based and Community Organizations; Executive Order 13559, Fundamental Principles and Policymaking Criteria for Partnerships With Faith-Based and Other Neighborhood Organizations; and the DOJ implementing regulations at 28 C.F.R. Part 38.

4 Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the marketplace. The current consultant limit is $650 per day or $81.25 per hour. When the rate exceeds the limit for an 8-hour day, or a proportionate hourly rate (excluding travel and subsistence costs), a written prior approval is required . Prior approval requests require additional justification.

5 The Subrecipient agency agrees that, should they employ a former member of the NH Department of Justice, that employee or their relative shall not perform work on or be billed

Subrecipient Initials _____

Date 3/13/24

to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the DOJ for the life of the subgrant without the express approval of the DOJ.

6 The Subrecipient understands that grants are funded for the grant award period noted on the grant award document. No guarantee is given or implied of subsequent funding in future years.

7 **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. 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 all such assurances or certifications as if personally executed by the authorized recipient official.

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

Any materially false, fictitious, or fraudulent statement to the federal government related to this award (or concealment or omission of a material fact) may be the subject of criminal prosecution (including under 18 U.S.C. 1001 and/or 1621, and/or 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.

8 **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 award from OJP.

The Part 200 Uniform Requirements were first adopted by DOJ on December 26, 2014. If this 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 subaward.

Subrecipient Initials _____

Date 3/13/24

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 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 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.
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 award from OJP.

The Part 200 Uniform Requirements were first adopted by DOJ on December 26, 2014. If this 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 subaward.

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 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 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.

9 **Compliance with DOJ Financial Guide**

References to the DOJ Grants Financial Guide are to the DOJ Grants Financial Guide as

Subrecipient Initials _____
Date 3/13/24

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 subrecipient agrees to comply with the DOJ Grants Financial Guide.

10 **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 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.

11 **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(1), 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.

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

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 subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to the New Hampshire Department of Justice, Grants Management Unit by the end of the business day in which the breach becomes known.

13 **All subawards ("subgrants") must have specific federal authorization**

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").

Subrecipient Initials _____

Date 3/13/24

EXHIBIT A

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.

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

The 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 http://ojp.gov/funding/Explore/NoncompetitiveProcurement.htm (Award condition: Specific post-award approval required to use a noncompetitive approach in a procurement contract (if contract would exceed $250,000)), and are incorporated by reference here.

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

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 "Post-award Requirements" in the "DOJ Grants Financial Guide").

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

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

17 **OJP Training Guiding Principles**

Any training or training materials that any subrecipient ("subgrantee") at any tier -- develops or delivers with OJP award funds must adhere to the OJP Training Guiding Principles for Grantees and Subrecipient, available at

Subrecipient Initials _____

Date 3/13/24

https://ojp.gov/funding/Implement/Training-Guiding-Principles-Grantees-and-Subgrantees.

18 **Compliance with DOJ regulations pertaining to civil rights and nondiscrimination – 28 C.F.R. Part 42**

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.

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

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."

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

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. Pan 38, currently, also sets out rules and requirements that pertain to 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.

21 **Restrictions on "lobbying"**

In general, as a matter of federal law, federal funds awarded by OJP may not be used by the 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 funds awarded by OJP from being used by 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 federal grant or cooperative agreement, subgrant, contract, subcontract, or loan with respect to actions such as renewing, extending, or modifying any such award. See 31 U.S.C. 1352. Certain exceptions to this law, including exception that

Subrecipient Initials _____

Date 3/13/24

applies to Indian tribes and tribal organizations.

Should any questions arise to whether a particular use of funds by a 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.

22 **Compliance with general appropriations-law restrictions on the use of federal funds for this award**

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/FY22 AppropriationsRestrictions.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.

23 **Reporting potential fraud, waste and abuse and similar misconduct.**

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

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

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

24 **Restrictions and certifications regarding non-disclosure agreements and related matters.**

No 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,

Subrecipient Initials

Date 3/30/24

to contravene requirements applicable to Standard Form 312 (which relates to classified information), Form 4414 (which relates to sensitive compartmented information), or any other form issued by a federal department or agency governing the nondisclosure of classified information.

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

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

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

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

Should a question arise as to the applicability of the provisions of 41 U.S.C. 4712 to this

Subrecipient Initials _____
Date 3/13/24

award, the recipient is to contact the DOJ awarding agency (OJP or OVW, as appropriate) for guidance.

26 **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 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.

27 **Access to records**

The subrecipient (subgrantees) at any tier, must authorize the Office for Victims of Crime (OVC) and/or the Office of the Chief Financial Officer (OCFO), the New Hampshire Department of Justice and its representatives, access to and the right to examine all records, books, paper or documents related to the VOCA grant.

28 **VOCA Requirements**

Subrecipients assure they will comply with the conditions of the Victims of Crime Act (VOCA) of 1984, sections 1404(a)(2), and 1404(b)(1) and (2), 34 U.S.C. 20103(a)(2) and (b)(1) and (2) (and the applicable program guidelines and regulations), as required.

Specifically, the subrecipient certifies that funds under this award will: (a) be awarded to eligible victim assistance organizations, 34 U.S.C. 20103(a)(2);
b) not be used to supplant State and local public funds that would otherwise be available for crime victim assistance, 34 U.S.C. 20103(a)(2); c) and be allocated in accordance with program guidelines or regulations implementing 34 U.S.C. 20103(a)(2)(A) and 34 U.S.C. 20103(a)(2)(B) to, at a minimum, assist victims in the following categories: sexual assault, child abuse, domestic violence, and underserved victims of violent crimes as identified by the State.

29 **The subrecipient agrees to submit quarterly performance reports on the performance metrics identified by OVC, and in the manner required by OVC.**

This information on the activities supported by the award funding will assist in assessing the effects that VOCA Victim Assistance funds have had on services to crime victims within the jurisdiction.

30 **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 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).

B. Notify all persons associated with any subrecipient who are or will be involved in

Subrecipient Initials _____

Date 3/13/24

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)(l) 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 ofthe associated provisionsof 8 U.S.C. 1324a(a)(1).

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 1-9 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 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 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 purpose of satisfying the requirement of this condition regarding verification of employment eligibility, any subrecipient may choose to participate in, and use, E-Verify (www.e-verify.gov), provided an appropriate person authorized to act on behalf of the 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 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 subrecipient at any tier, or any person or other entity, of any obligation otherwise imposed by law, including 8 U.S.C. 1324a(a)(l) and (2).

Subrecipient Initials _____
Date 3/13/24

EXHIBIT A

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. E-Verify employer agents can email E-Verify at E-VerifyEmployerAgent@dhs.gov.

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

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

SCOPE. A. This condition applies with respect to any procurement of property or services th is funded (in whole or in part) by this award, whether 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).. The subrecipient (at any tier), agent, 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 subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

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 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

Subrecipient Initials: _____
Date 3/13/24

designed to ensure compliance with this condition.

4. Rules of construction

C. 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

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

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 subrecipients ("subgrantees"), or individuals defined (for purposes of this condition) as "employees" of any subrecipient.
The details of the subrecipient'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 subrecipients related to trafficking in persons (including reporting requirements and OJP authority to terminate award)), and are incorporated by reference here.

33 **Determination of suitability to interact with participating minors**

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

Any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status.

The details of this requirement are posted on the OJP web site at https://ojp.gov/funding/Explore/I nteract-Minors.htm (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

34 **Publications**

Any publications (written, visual or sound), whether published through Federal grant funds or matching funds, shall contain the following statements: "This project was supported by (enter the federal grant # here) awarded by the Office for Victims of Crime, Office of Justice Programs, U.S. Department of Justice. Points of view in this document are those of the author and do not necessarily represent the official position or policies of the U.S. Department of Justice."

35 **Requirement on use of volunteers**

Subrecipient Initials _____
Date 3/13/24

EXHIBIT A

The Subrecipient must utilize volunteers to assist the program unless extenuating circumstances justify the exclusion of volunteers, and a volunteer waiver is obtained from the DOJ. This requirement can not be waived without a written request from the subrecipient to DOJ and a written volunteer waiver approval from DOJ.

36 **The Subrecipient agrees to assist victims in applying for Victims Compensation benefits.**

Such assistance includes: identifying eligible victims; making reasonable efforts to notify eligible victims of the availability of compensation; making reasonable efforts to explain the program to victims; offering to assist victims with the application process when it is reasonable to do so.

37 **The Subrecipient understands that VOCA non-allowable personnel activities include:**

general administration, prevention, active investigation and prosecution of criminal activities, research and studies, lobbying, capital expenses, compensation for victims of crime and fundraising.

38 **The Subrecipient agrees that all services will be provided at no charge to victims unless a program income waiver is obtained from the DOJ.**

If permission to generate program income is granted, the Subrecipient agrees that there must be a sliding scale that starts at zero, and that all program income will be totally expended on grant allowable activities by the end of the funding cycle.

39 **Equipment purchased with VOCA funds shall be listed by the Subrecipient on the agency inventory.**

The inventory must include the item description, serial number, cost, percentage of federal VOCA funds, and location.

40 **The Subrecipient agrees that if a financial audit of the agency is performed, whether it be an audit under 2 CFR or not, the Subrecipient agrees to provide a copy of the audit and any associated management letters to the DOJ, Grants Management Unit.**

The Single Audit report must be submitted to the Grants Management Unit within 9 months after the subrecipient's year-end or one month after the issuance of the audit, whichever is sooner.

41 **The Subrecipient, if a non-profit organization, agrees to make its financial statements available online (either on the subrecipient's website, or the DOJ's, or another publicly available website).**

Organizations that have Federal 501 (c) 3 tax status are considered in compliance with this requirement, with no further action needed, to the extent that such organization files IRS Form 990 or similar tax document (e.g., 990-EZ), as several sources already provide searchable online databases of such financial statements.

Subrecipient Initials _____

Date 3/13/24

EXHIBIT B

-SCOPE OF SERVICES-

1. The Subrecipient shall receive a subgrant from the New Hampshire Department of Justice as the State Agency (DOJ) for expenses incurred and services provided for direct victim services provided by the Victim/Witness Program to include expenses for personnel.

2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in EXHIBIT C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.*

3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) 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
   1 Granite Place South
   Concord, NH 03301
   603-271-7820 or Rhonda.J.Beauchemin@doj.nh.gov

Subrecipient Initials _____

Date 3/13/24

EXHIBIT C

- PAYMENT TERMS-

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT B.

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 G-1 section 1.8.

   3a. The Subrecipient shall be awarded an amount not to exceed $50,000 of the total Grant Limitation upon Governor and Council approval or 07/01/2024, whichever is later, to 06/30/2025, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

   3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to the end of the federal grant end date, not after. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.

Subrecipient Initials

Date 3/13/24

EXHIBIT D

-EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-

I, John G. "Jack" Wozmak, Chair County Commissioners [*responsible official*], certify that

County of Cheshire [Sub*recipient*] has completed the EEO reporting tool certification within the last two years at:
https://ojp.gov/about/ocr/faq_eeop.htm on

11/30/2023 [*date*]

It is understood that subrecipients which are exempt from filing the EEOP Utilization Report including non-profits and subrecipients with less than 50 employees must email a declaration claiming exemption at least once every two years with the Office for Justice Programs; Office of Civil Rights at the designated web address.

EEOP Training Requirements for Subrecipients

Sarah Hoskins, Victim-Witness Advocate [*official that completed training*] has completed the EEOP training at https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm on:

3/11/2022 [*date*]. The EEOP training must be completed at least once every two years.

DOJ Discrimination Complaint Process
If individuals believe they may have been discriminated against by the NH Department of Justice or by an organization that receives federal funding from the NH Department of Justice based on their race, color, national origin, religion, sex, disability, age, sexual orientation or gender identity should print and complete a complaint form that can be found at: Civil Rights | Grants Management Unit | NH Department of Justice

Subrecipient Discrimination Complaint Process
I further certify that: The Subrecipient will comply with applicable federal civil rights laws that prohibit discrimination in employment and in the delivery of services and has a policy or written procedure in place for accepting discrimination based complaints from employees and program beneficiaries and that policy/procedure must be made publicly available to program beneficiaries or prospective beneficiaries.

Subrecipient Initials _____
Date 3/13/24

EXHIBIT D

Certified Standard Assurances

On behalf of the Subrecipient, and in support of this application for a grant or cooperative agreement, I certify under penalty of perjury to the U.S. Department of Justice ("Department"), that all of the following are true and correct:

(1) I have the authority to make the following representations on behalf of myself and the Subrecipient. I understand that these representations will be relied upon as material in any Department decision to make an award to the Subrecipient based on its application.

(2) I certify that the Subrecipient has the legal authority to apply for the federal assistance sought by the application, and that it has the institutional, managerial, and financial capability (including funds sufficient to pay any required non-federal share of project costs) to plan, manage, and complete the project described in the application properly.

(3) I assure that, throughout the period of performance for the award (if any) made by the Department based on the application—

a. the Subrecipient will comply with all award requirements and all federal statutes and regulations applicable to the award;
b. the Subrecipient will require all subrecipients to comply with all applicable award requirements and all applicable federal statutes and regulations; and
c. the Subrecipient will maintain safeguards to address and prevent any organizational conflict of interest, and also to prohibit employees from using their positions in any manner that poses, or appears to pose, a personal or financial conflict of interest.

(4) The Subrecipient understands that the federal statutes and regulations applicable to the award (if any) made by the Department based on the application specifically include statutes and regulations pertaining to civil rights and nondiscrimination, and, in addition—

a. the Subrecipient understands that the applicable statutes pertaining to civil rights will include section 601 of the Civil Rights Act of 1964 (42 U.S.C. § 2000d); section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794); section 901 of the Education Amendments of 1972 (20 U.S.C. § 1681); and section 303 of the Age Discrimination Act of 1975 (42 U.S.C. § 6102);
b. the Subrecipient understands that the applicable statutes pertaining to nondiscrimination may include section 809(c) of Title I of the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); section 1407(e) of the Victims of Crime Act of 1984 (34 U.S.C. § 20110(e)); section 299A(b) of the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); and that the grant condition set out at section 40002(b)(13) of the Violence Against Women Act (34 U.S.C. § 12291(b)(13)), which will apply to all awards made by the Office on Violence Against Women, also may apply to an award made otherwise;

Subrecipient Initials _____

Date 3/13/24

c. the Subrecipient understands that it must require any pass-through subrecipient to comply with all such applicable statutes (and associated regulations); and

d. on behalf of the Subrecipient, I make the specific assurances set out in 28 C.F.R. §§ 42.105 and 42.204.

(5) The Subrecipient also understands that (in addition to any applicable program-specific regulations and to applicable federal regulations that pertain to civil rights and nondiscrimination) the federal regulations applicable to the award (if any) made by the Department based on the application may include, but are not limited to, 2 C.F.R. Part 2800 (the DOJ "Part 200 Uniform Requirements") and 28 C.F.R. Parts 22 (confidentiality - research and statistical information), 23 (criminal intelligence systems), 38 (regarding faith-based or religious organizations participating in federal financial assistance programs), and 46 (human subjects protection).

(6) I assure that the Subrecipient will assist the Department as necessary (and will require subrecipients and contractors to assist as necessary) with the Department's compliance with section 106 of the National Historic Preservation Act of 1966 (54 U.S.C. § 306108), the Archeological and Historical Preservation Act of 1974 (54 U.S.C. §§ 312501-312508), and the National Environmental Policy Act of 1969 (42 U.S.C. §§ 4321-4335), and 28 C.F.R. Parts 61 (NEPA) and 63 (floodplains and wetlands).

(7) I assure that the Subrecipient will give the Department and the Government Accountability Office, through any authorized representative, access to, and opportunity to examine, all paper or electronic records related to the award (if any) made by the Department based on the application.

(8) If this application is for an award from the National Institute of Justice or the Bureau of Justice Statistics pursuant to which award funds may be made available (whether by the award directly or by any subaward at any tier) to an institution of higher education (as defined at 34 U.S.C. § 10251(a)(17)), I assure that, if any award funds actually are made available to such an institution, the Subrecipient will require that, throughout the period of performance—

a. each such institution comply with any requirements that are imposed on it by the First Amendment to the Constitution of the United States; and

b. subject to par. a, each such institution comply with its own representations, if any, concerning academic freedom, freedom of inquiry and debate, research independence, and research integrity, at the institution, that are included in promotional materials, in official statements, in formal policies, in applications for grants (including this award application), for accreditation, or for licensing, or in submissions relating to such grants, accreditation, or licensing, or that otherwise are made or disseminated to students, to faculty, or to the general public.

(9) I assure that, if the Subrecipient is a governmental entity, with respect to the award (if any) made by the Department based on the application—

Subrecipient Initials _____

Date 3/1[illegible]/24

a. it will comply with the requirements of the Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (42 U.S.C §§ 4601-4655), which govern the treatment of persons displaced as a result of federal and federally-assisted programs; and
b. it will comply with requirements of 5 U.S.C. §§ 1501-1508 and 7324-7328, which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by federal assistance.

(10) If the Subrecipient applies for and receives an award from the Office of Community Oriented Policing Services (COPS Office), I assure that as required by 34 U.S.C. § 10382(c)(11), it will, to the extent practicable and consistent with applicable law--including, but not limited to, the Indian Self-Determination and Education Assistance Act--seek, recruit, and hire qualified members of racial and ethnic minority groups and qualified women in order to further effective law enforcement by increasing their ranks within the sworn positions, as provided under 34 U.S.C. § 10382(c)(11).

(11) If the Subrecipient applies for and receives a DOJ award under the STOP School Violence Act program, I assure as required by 34 U.S.C. § 10552(a)(3), that it will maintain and report such data, records, and information (programmatic and financial) as DOJ may reasonably require.

I acknowledge that a materially false, fictitious, or fraudulent statement (or concealment or omission of a material fact) in this certification, or in the application that it supports, 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 subject me and the Subrecipient to civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. §§ 3729-3730 and 3801-3812). I also acknowledge that the Department's awards, including certifications provided in connection with such awards, are subject to review by the Department, including by its Office of the Inspector General.

John G. "Jack" Wozmak	Chair County Commissioners
Name of Authorized Signor	Title of Authorized Signor
Signature	3/13/24
	Date

Subrecipient Initials _____

Date 3/13/24

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 Subrecipient or grantee will be required to supply documentation demonstrating that the reduction in non-Federal resources occurred for reasons other than the receipt or expected receipt of Federal funds. For certain programs, a written certification may be requested by the awarding agency or recipient agency stating that Federal funds will not be used to supplant State or local funds. See the OJP Financial Guide (Part II, Chapter 3)
http://www.ojp.usdoj.gov/financialguide/part2/part2chap3.htm.

Supplanting and job retention

A recipient or subrecipient 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.

County of Cheshire (Subrecipient) certifies that any funds awarded through this federal award 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.

County of Cheshire (Subrecipient) 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 of Authorized Signor: John G. "Jack" Wozmak, Chair County Commissioners

Signature: _____

Subrecipient Initials _____

Date 3/13/24

EXHIBIT F

NEW HAMPSHIRE DEPARTMENT OF JUSTICE

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

Subrecipients should refer to the regulations cited below to determine the certification to which they are required to attest. Subrecipients 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 Subrecipient 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 Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any Federal grant, the entering into of any cooperative agreement, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Subrecipient'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 Subrecipient shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities" in accordance with its (and any DOJ awarding agency's) instructions; and

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

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

Subrecipient Initials _____

Date 3/13/24

EXHIBIT F

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Subrecipient 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 Subrecipient is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Subrecipient 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 Subrecipient also must disclose such felony criminal conviction in writing to the Department (for OJP Subrecipients, to OJP at Ojpcompliancereporting@usdoj.gov; for OVW Subrecipients, to OVW at OVW.GFMD@usdoj.gov; or for COPS Subrecipients, to COPS at AskCOPSRC@usdoj.gov), unless such disclosure has already been made.

3. FEDERAL TAXES

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

Subrecipient Initials _____

Date 3/[illegible]/24

(2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP

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

B. Where the Subrecipient 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 Subrecipient 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 Subrecipient'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;

Subrecipient Initials _____

Date 3/13/24

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

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

Notice shall include the identification number(s) of each affected award;
(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:

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

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

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

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

John G. "Jack" Wozmak	Chair County Commissioners
Name of Authorized Signor	Title of Authorized Signor
Signature	3/13/24
	Date

County of Cheshire, 12 Court Street, Keene, NH 03431

Name and Address of Agency

Subrecipient Initials _____

Date 3/13/24

EXHIBIT G

Certification Regarding the Federal Funding Accountability and Transparency Act (FFATA) Compliance

The Federal Funding Accountability and Transparency Act (FFATA) requires Subrecipients of individual Federal grants equal to or greater than $30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of $30,000 or more. If the initial award is below $30,000 but subsequent grant modifications result in a total award equal to or over $30,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), DOJ must report the following information for any grant award subject to the FFATA reporting requirements:

1) Name of entity
2) Amount of award
3) Funding agency
4) NAICS code for contracts / CFDA program number for grants
5) Program source
6) Award title descriptive of the purpose of the funding action
7) Location of the entity
8) Principle place of performance
9) Unique identifier of the entity (SAM #)
10) Total compensation and names of the top five executives if:
    a. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than $25M annually and
    b. Compensation information is not already available through reporting to the SEC.

Subrecipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of the Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), and further agrees to have one of the Subrecipient's representative(s), as identified in Sections 1.11 of the Grant Agreement execute the following Certification:

The below named Subrecipient agrees to provide needed information as outlined above to DOJ and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Subrecipient Initials _____

Date 3/13/24

EXHIBIT G
Certification

John G. "Jack" Wozmak
Name of Authorized Signor

Chair County Commissioners
Title of Authorized Signor

Signature

3/13/24
Date

As the Subrecipient identified in Section 1.3 of the Grant Agreement, I certify that the responses to the below listed questions are true and accurate.

1. The Unique Entity ID (SAM) number for your entity is: **RX31FLVKUVY3**

2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) $25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

✓ NO ____YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

____NO ____YES

If the answer to #3 above is YES, stop

If the answer to #3 above is NO, please answer the following:

5. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Subrecipient Initials

Date 3/13/24

EXHIBIT G
Certification

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Subrecipient Initials _____

Date _____

County of Cheshire

12 Court Street, Keene, NH 03431
www.co.cheshire.nh.us

CERTIFICATE OF VOTE

I, Terry M. Clark, Cheshire County Commissioner Clerk, do hereby certify that I am a duly elected Officer of the County of Cheshire. I hereby certify the following is a true copy of a vote taken at a meeting of the Commissioners of the County of Cheshire duly called and **held on March 13, 2024** at which a quorum of the Commissioners was present and voting.

VOTED: That Commissioner Chair John "Jack" G. Wozmak, J.D. or County Administrator Christopher C. Coates are hereby authorized on behalf of the County of Cheshire to enter into the VOCA SFY 25 (07-01-24 to 06-30-25 period) agreement with New Hampshire Department of Justice and to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, as he/she may deem necessary, desirable, or appropriate to effect the purpose of this vote.

VOTED: That County Administrator Christopher C. Coates is hereby authorized on behalf of the County of Cheshire to enter into any subcontracts or subrecipient agreements as necessary to carry out the goals, objectives, and activities of the agreement.

VOTED: That Grants Manager Suzanne Bansley or Grants Specialist Jennifer Robinson are hereby appointed as the authorized certifying officials, contacts, and liaisons with regards to the above referenced agreement and are both hereby authorized on behalf of the County of Cheshire to certify or sign vouchers or requisitions for payments or claims to the agreement.

I hereby certify that the foregoing resolution has not been amended or repealed and remains in full force and effect as of the date of the execution of this document. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person listed above currently occupies the position indicated and that they have full authority to bind the Municipality. This authority **remains valid for thirty (30) days** from the date of this certificate.

Commissioner Clerk, Terry M. Clark

STATE OF NEW HAMPSHIRE

County of Cheshire

The forgoing instrument was acknowledged before me this 13th day of March, 2024 by Terry M. Clark.

Kimberly K. May, Notary Public
Commission Expires: February 19, 2025

KIMBERLY K. MAY
NOTARY PUBLIC
STATE OF NEW HAMPSHIRE
MY COMMISSION EXPIRES FEBRUARY 19, 2025

Area Code 603
♦ County Commissioners 352-8215/Fax 355-3026 ♦ Registry of Deeds 352-0403/Fax 352-7678 ♦ Finance Department 355-0154/Fax 355-3000 - 12 Court Street, Keene, NH 03431 ♦ County Sheriff 352-4238/Fax 355-3020 ♦ County Attorney 352-0056/Fax 355-3012 - 12 Court Street, Keene, NH 03431 ♦ Alternative Sentencing/Mental Health Court 355-0160/Fax 355-0159 - 265 Washington St. Keene N.H. ♦ Department of Corrections 825 Marlboro Street, Keene, 03431 - 903-1600/Fax 352-4044 ♦ Maplewood Nursing Home & Assisted Living 399-4912/Fax 399-7005 - TTY Access 1-800-735-2964 ♦ Facilities 399-7300/Fax 399-7357 ♦ Human Resources 399-7317/399-7378 ♦ Grants Department 355-3023/Fax 355-3000

Primex³
NH Public Risk Management Exchange

CERTIFICATE OF COVERAGE

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

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

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

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

Participating Member:	*Member Number:*	*Company Affording Coverage:*
Cheshire County 12 Court Street 1st Floor - Room 171 Keene, NH 03431	601	NH Public Risk Management Exchange - Primex³ PO Box 23 Hooksett, NH 03106-9716

Type of Coverage	*Effective Date (mm/dd/yyyy)*	*Expiration Date (mm/dd/yyyy)*	*Limits* - NH Statutory Limits May Apply, If Not:	
X **General Liability** (Occurrence Form)	1/1/2024	1/1/2025	Each Occurrence	$ 2,000,000
Professional Liability (describe)			General Aggregate	$ 10,000,000
☐ Claims Made ☐ Occurrence			Fire Damage (Any one fire)	
			Med Exp (Any one person)	
Automobile Liability			Combined Single Limit (Each Accident)	
Deductible Comp and Coll: $1,000			Aggregate	
Any auto				
X **Workers' Compensation & Employers' Liability**	1/1/2024	1/1/2025	X Statutory	
			Each Accident	$2,000,000
			Disease – Each Employee	$2,000,000
			Disease – Policy Limit	
Property (Special Risk Includes Fire and Theft)			Blanket Limit, Replacement Cost (unless otherwise stated)	

Description: Proof of Primex Member coverage only.

CERTIFICATE HOLDER: ☐ **Additional Covered Party** ☐ **Loss Payee**	**Primex³ – NH Public Risk Management Exchange**
	By: *Mary Beth Purcell*
New Hampshire Department of Justice 1 Granite Place South Concord, NH 03301	Date: 4/5/2024 mpurcell@nhprimex.org Please direct inquires to: **Primex³ Claims/Coverage Services** **603-225-2841 phone** **603-228-3833 fax**

GRANT AGREEMENT

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

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		**1.2. State Agency Address** 1 Granite Place South, Concord, NH 03301	
1.3. Grantee Name Coos County Attorney's Office		**1.4. Grantee Address** 55 School Street, Suite 141, Lancaster, NH 03584	
1.5 Grantee Phone # (603) 788-5559	**1.6. Account Number** 02-20-20-201510-5021 -072-500574	**1.7. Completion Date** 06/30/2025	**1.8. Grant Limitation** $40,500
1.9. Grant Officer for State Agency Kathleen Carr		**1.10. State Agency Telephone Number** (603) 271-3658	
If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Grantee Signature 1		**1.12. Name & Title of Grantee Signor 1** John B. McCormack, Coos County Attorney	
Grantee Signature 2		**Name & Title of Grantee Signor 2**	
Grantee Signature 3		**Name & Title of Grantee Signor 3**	
1.13 State Agency Signature(s) Kathleen Carr		**1.14. Name & Title of State Agency Signor(s)** Kathleen Carr, Director of Administration	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) **By:** Sheri Phillips **Assistant Attorney General, On:** 4/15/2024			
1.16. Approval by Governor and Council (if applicable) **By:** **On:** / /			

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

Subrecipient Initials

Date 3/26/24

3. AREA COVERED. Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

4. EFFECTIVE DATE; COMPLETION OF PROJECT.

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

5. GRANT AMOUNT; LIMITATION ON AMOUNT; VOUCHERS; PAYMENT.

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

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

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

6. COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

7. RECORDS and ACCOUNTS.

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to; costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions

8. PERSONNEL.

8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.

8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

9. DATA; RETENTION OF DATA; ACCESS.

9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

10. CONDITIONAL NATURE OR AGREEMENT. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

11. EVENT OF DEFAULT; REMEDIES.

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

12. TERMINATION.

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

13. CONFLICT OF INTEREST. No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or

Subrecipient Initials

Date 3/26/24

approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

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

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

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

17. INSURANCE.

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

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

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

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

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

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

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

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

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

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

24. SPECIAL PROVISIONS. The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.

Subrecipient Initials _____

Date 3/26/24

EXHIBIT A

-SPECIAL PROVISIONS-

Coos County Attorney's Office as the Grantee (hereinafter referred to as "Subrecipient") shall be compliant at all times with the terms, conditions and specifications detailed below, which are subject to annual review.

1 The Subrecipient must certify that Limited English Proficiency persons have meaningful access to any services provided by this program. National origin discrimination includes discrimination on the basis of limited English proficiency (LEP). Meaningful access may entail providing language assistance services, including oral and written translation when necessary. The U.S. Department of Justice has issued guidance for grantees to help them comply with these requirements. The guidance document can be accessed on the Internet at www.lep.gov.

2 The Subrecipient assures that in the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination within the three years prior to the receipt of the federal financial assistance and after a due process hearing against the Subrecipient on the grounds of race, color, religion, national origin, sex, age, or disability, a copy of the finding will be submitted to the New Hampshire Department of Justice, Grants Management Unit and to the U.S. Department of Justice, Office for Civil Rights, Office of Justice Programs, 810 7th Street, NW, Washington, D.C. 20531. For additional information regarding your obligations under civil rights please reference the state website at http://www.doj.nh.gov/grants-management/civil-rights.htm and understand if you are awarded funding from this office, civil rights compliance will be monitored by this office, and the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice.

3 The Subrecipient will comply (and will require any subrecipients or contractors to comply) with any applicable nondiscrimination provisions, which may include the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); the Victims of Crime Act (34 U.S.C. § 20110(e)); the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); the Violence Against Women Act (34 U.S.C. § 12291(b)(13)); the Civil Rights Act of 1964 (42 U.S.C. § 2000d); the Indian Civil Rights Act (25 U.S.C. §§ 1301-1303); the Rehabilitation Act of 1973 (29 U.S.C. § 794); the Americans with Disabilities Act of 1990 (42 U.S.C. §§ 12131-34); the Education Amendments of 1972 (20 U.S.C. §§ 1681, 1683, 1685-86); and the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101-07). It will also comply with Ex. Order 13279, Equal Protection of the Laws for Faith-Based and Community Organizations; Executive Order 13559, Fundamental Principles and Policymaking Criteria for Partnerships With Faith-Based and Other Neighborhood Organizations; and the DOJ implementing regulations at 28 C.F.R. Part 38.

4 Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the marketplace. The current consultant limit is $650 per day or $81.25 per hour. When the rate exceeds the limit for an 8-hour day, or a proportionate hourly rate (excluding travel and subsistence costs), a written prior approval is required . Prior approval requests require additional justification.

5 The Subrecipient agency agrees that, should they employ a former member of the NH Department of Justice, that employee or their relative shall not perform work on or be billed

Subrecipient Initials

Date 3/26/24

to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the DOJ for the life of the subgrant without the express approval of the DOJ.

6 The Subrecipient understands that grants are funded for the grant award period noted on the grant award document. No guarantee is given or implied of subsequent funding in future years.

7 **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. 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 all such assurances or certifications as if personally executed by the authorized recipient official.

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

Any materially false, fictitious, or fraudulent statement to the federal government related to this award (or concealment or omission of a material fact) may be the subject of criminal prosecution (including under 18 U.S.C. 1001 and/or 1621, and/or 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.

8 **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 award from OJP.

The Part 200 Uniform Requirements were first adopted by DOJ on December 26, 2014. If this 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 subaward.

Subrecipient Initials _____

Date 3/26/24

EXHIBIT A

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 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 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.
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 award from OJP.

The Part 200 Uniform Requirements were first adopted by DOJ on December 26, 2014. If this 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 subaward.

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 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 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.

9 **Compliance with DOJ Financial Guide**

References to the DOJ Grants Financial Guide are to the DOJ Grants Financial Guide as

Subrecipient Initials _____

Date 3/26/24

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 subrecipient agrees to comply with the DOJ Grants Financial Guide.

10 **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 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.

11 **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(1), 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.

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

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 subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to the New Hampshire Department of Justice, Grants Management Unit by the end of the business day in which the breach becomes known.

13 **All subawards ("subgrants") must have specific federal authorization**

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").

Subrecipient Initials _____

Date 3/26/24

EXHIBIT A

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.

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

The 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 http://ojp.gov/funding/Explore/NoncompetitiveProcurement.htm (Award condition: Specific post-award approval required to use a noncompetitive approach in a procurement contract (if contract would exceed $250,000)), and are incorporated by reference here.

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

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 "Post-award Requirements" in the "DOJ Grants Financial Guide").

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

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

17 **OJP Training Guiding Principles**

Any training or training materials that any subrecipient ("subgrantee") at any tier -- develops or delivers with OJP award funds must adhere to the OJP Training Guiding Principles for Grantees and Subrecipient, available at

Subrecipient Initials: [signature]

Date: 3/26/24

EXHIBIT A

https://ojp.gov/funding/Implement/Training-Guiding-Principles-Grantees-and-Subgrantees.

18 **Compliance with DOJ regulations pertaining to civil rights and nondiscrimination – 28 C.F.R. Part 42**

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.

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

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."

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

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 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.

21 **Restrictions on "lobbying"**

In general, as a matter of federal law, federal funds awarded by OJP may not be used by the 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 funds awarded by OJP from being used by 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 federal grant or cooperative agreement, subgrant, contract, subcontract, or loan with respect to actions such as renewing, extending, or modifying any such award. See 31 U.S.C. 1352. Certain exceptions to this law, including exception that

Subrecipient Initials

Date 3/26/24

applies to Indian tribes and tribal organizations.

Should any questions arise to whether a particular use of funds by a 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.

22 **Compliance with general appropriations-law restrictions on the use of federal funds for this award**

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/FY22 AppropriationsRestrictions.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.

23 **Reporting potential fraud, waste and abuse and similar misconduct.**

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

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

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

24 **Restrictions and certifications regarding non-disclosure agreements and related matters.**

No 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,

Subrecipient Initials _____

Date 3/24/24

to contravene requirements applicable to Standard Form 312 (which relates to classified information), Form 4414 (which relates to sensitive compartmented information), or any other form issued by a federal department or agency governing the nondisclosure of classified information.

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

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

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

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

Should a question arise as to the applicability of the provisions of 41 U.S.C. 4712 to this

Subrecipient Initials _____

Date 3/26/14

award, the recipient is to contact the DOJ awarding agency (OJP or OVW, as appropriate) for guidance.

26 **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 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.

27 **Access to records**

The subrecipient (subgrantees) at any tier, must authorize the Office for Victims of Crime (OVC) and/or the Office of the Chief Financial Officer (OCFO), the New Hampshire Department of Justice and its representatives, access to and the right to examine all records, books, paper or documents related to the VOCA grant.

28 **VOCA Requirements**

Subrecipients assure they will comply with the conditions of the Victims of Crime Act (VOCA) of 1984, sections 1404(a)(2), and 1404(b)(1) and (2), 34 U.S.C. 20103(a)(2) and (b)(1) and (2) (and the applicable program guidelines and regulations), as required.

Specifically, the subrecipient certifies that funds under this award will: (a) be awarded to eligible victim assistance organizations, 34 U.S.C. 20103(a)(2);
b) not be used to supplant State and local public funds that would otherwise be available for crime victim assistance, 34 U.S.C. 20103(a)(2); c) and be allocated in accordance with program guidelines or regulations implementing 34 U.S.C. 20103(a)(2)(A) and 34 U.S.C. 20103(a)(2)(B) to, at a minimum, assist victims in the following categories: sexual assault, child abuse, domestic violence, and underserved victims of violent crimes as identified by the State.

29 **The subrecipient agrees to submit quarterly performance reports on the performance metrics identified by OVC, and in the manner required by OVC.**

This information on the activities supported by the award funding will assist in assessing the effects that VOCA Victim Assistance funds have had on services to crime victims within the jurisdiction.

30 **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 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).

B. Notify all persons associated with any subrecipient who are or will be involved in

Subrecipient Initials

Date 3/26/24

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)(l) 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).

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 1-9 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 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 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 purpose of satisfying the requirement of this condition regarding verification of employment eligibility, any subrecipient may choose to participate in, and use, E-Verify (www.e-verify.gov), provided an appropriate person authorized to act on behalf of the 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 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 subrecipient at any tier, or any person or other entity, of any obligation otherwise imposed by law, including 8 U.S.C. 1324a(a)(l) and (2).

Subrecipient Initials

Date 3/26/24

EXHIBIT A

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. E-Verify employer agents can email E-Verify at E-VerifyEmployerAgent@dhs.gov.

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

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

SCOPE. A. This condition applies with respect to any procurement of property or services th is funded (in whole or in part) by this award, whether 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). The subrecipient (at any tier), agent, 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 subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

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 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

Subrecipient Initials

Date 3/26/24

designed to ensure compliance with this condition.

4. Rules of construction

C. 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

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

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 subrecipients ("subgrantees"), or individuals defined (for purposes of this condition) as "employees" of any subrecipient.
The details of the subrecipient'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 subrecipients related to trafficking in persons (including reporting requirements and OJP authority to terminate award)), and are incorporated by reference here.

33 **Determination of suitability to interact with participating minors**

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

Any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status.

The details of this requirement are posted on the OJP web site at https://ojp.gov/funding/Explore/I nteract-Minors.htm (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

34 **Publications**

Any publications (written, visual or sound), whether published through Federal grant funds or matching funds, shall contain the following statements: "This project was supported by (enter the federal grant # here) awarded by the Office for Victims of Crime, Office of Justice Programs, U.S. Department of Justice. Points of view in this document are those of the author and do not necessarily represent the official position or policies of the U.S. Department of Justice."

35 **Requirement on use of volunteers**

Subrecipient Initials

Date 3/26/24

EXHIBIT A

The Subrecipient must utilize volunteers to assist the program unless extenuating circumstances justify the exclusion of volunteers, and a volunteer waiver is obtained from the DOJ. This requirement can not be waived without a written request from the subrecipient to DOJ and a written volunteer waiver approval from DOJ.

36 **The Subrecipient agrees to assist victims in applying for Victims Compensation benefits.**

Such assistance includes: identifying eligible victims; making reasonable efforts to notify eligible victims of the availability of compensation; making reasonable efforts to explain the program to victims; offering to assist victims with the application process when it is reasonable to do so.

37 **The Subrecipient understands that VOCA non-allowable personnel activities include:**

general administration, prevention, active investigation and prosecution of criminal activities, research and studies, lobbying, capital expenses, compensation for victims of crime and fundraising.

38 **The Subrecipient agrees that all services will be provided at no charge to victims unless a program income waiver is obtained from the DOJ.**

If permission to generate program income is granted, the Subrecipient agrees that there must be a sliding scale that starts at zero, and that all program income will be totally expended on grant allowable activities by the end of the funding cycle.

39 **Equipment purchased with VOCA funds shall be listed by the Subrecipient on the agency inventory.**

The inventory must include the item description, serial number, cost, percentage of federal VOCA funds, and location.

40 **The Subrecipient agrees that if a financial audit of the agency is performed, whether it be an audit under 2 CFR or not, the Subrecipient agrees to provide a copy of the audit and any associated management letters to the DOJ, Grants Management Unit.**

The Single Audit report must be submitted to the Grants Management Unit within 9 months after the subrecipient's year-end or one month after the issuance of the audit, whichever is sooner.

41 **The Subrecipient, if a non-profit organization, agrees to make its financial statements available online (either on the subrecipient's website, or the DOJ's, or another publicly available website).**

Organizations that have Federal 501 (c) 3 tax status are considered in compliance with this requirement, with no further action needed, to the extent that such organization files IRS Form 990 or similar tax document (e.g., 990-EZ), as several sources already provide searchable online databases of such financial statements.

Subrecipient Initials _____

Date 3/24/24

EXHIBIT B

-SCOPE OF SERVICES-

1. The Subrecipient shall receive a subgrant from the New Hampshire Department of Justice as the State Agency (DOJ) for expenses incurred and services provided for direct victim services provided by the Victim/Witness Program to include expenses for personnel, travel, training, and supplies.

2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in EXHIBIT C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.*

3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) 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
   1 Granite Place South
   Concord, NH 03301
   603-271-7820 or Rhonda.J.Beauchemin@doj.nh.gov

Subrecipient Initials _____

Date 3/26/24

EXHIBIT C

- PAYMENT TERMS-

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT B.

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 G-1 section 1.8.

   3a. The Subrecipient shall be awarded an amount not to exceed $40,500 of the total Grant Limitation upon Governor and Council approval or 07/01/2024, whichever is later, to 06/30/2025, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

   3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to the end of the federal grant end date, not after. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.

Subrecipient Initials _____

Date 3/26/24

EXHIBIT D

-EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-

I, John G. McCormack [*responsible official*], certify that

Coos County Attorney's Office [Sub*recipient*] has completed the EEO reporting tool certification within the last two years at:
https://ojp.gov/about/ocr/faq_eeop.htm on

3/23/23 [*date*]

It is understood that subrecipients which are exempt from filing the EEOP Utilization Report including non-profits and subrecipients with less than 50 employees must email a declaration claiming exemption at least once every two years with the Office for Justice Programs; Office of Civil Rights at the designated web address.

EEOP Training Requirements for Subrecipients

Erin Gualtieri [*official that completed training*] has completed

the EEOP training at https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm on:

3/23/23 [*date*]. The EEOP training must be completed at least once every two years.

DOJ Discrimination Complaint Process

If individuals believe they may have been discriminated against by the NH Department of Justice or by an organization that receives federal funding from the NH Department of Justice based on their race; color, national origin, religion, sex, disability, age, sexual orientation or gender identity should print and complete a complaint form that can be found at: Civil Rights | Grants Management Unit | NH Department of Justice

Subrecipient Discrimination Complaint Process

I further certify that: The Subrecipient will comply with applicable federal civil rights laws that prohibit discrimination in employment and in the delivery of services and has a policy or written procedure in place for accepting discrimination based complaints from employees and program beneficiaries and that policy/procedure must be made publicly available to program beneficiaries or prospective beneficiaries.

Subrecipient Initials

Date 3/24/24

EXHIBIT D

Certified Standard Assurances

On behalf of the Subrecipient, and in support of this application for a grant or cooperative agreement, I certify under penalty of perjury to the U.S. Department of Justice ("Department"), that all of the following are true and correct:

(1) I have the authority to make the following representations on behalf of myself and the Subrecipient. I understand that these representations will be relied upon as material in any Department decision to make an award to the Subrecipient based on its application.

(2) I certify that the Subrecipient has the legal authority to apply for the federal assistance sought by the application, and that it has the institutional, managerial, and financial capability (including funds sufficient to pay any required non-federal share of project costs) to plan, manage, and complete the project described in the application properly.

(3) I assure that, throughout the period of performance for the award (if any) made by the Department based on the application—

a. the Subrecipient will comply with all award requirements and all federal statutes and regulations applicable to the award;
b. the Subrecipient will require all subrecipients to comply with all applicable award requirements and all applicable federal statutes and regulations; and
c. the Subrecipient will maintain safeguards to address and prevent any organizational conflict of interest, and also to prohibit employees from using their positions in any manner that poses, or appears to pose, a personal or financial conflict of interest.

(4) The Subrecipient understands that the federal statutes and regulations applicable to the award (if any) made by the Department based on the application specifically include statutes and regulations pertaining to civil rights and nondiscrimination, and, in addition—

a. the Subrecipient understands that the applicable statutes pertaining to civil rights will include section 601 of the Civil Rights Act of 1964 (42 U.S.C. § 2000d); section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794); section 901 of the Education Amendments of 1972 (20 U.S.C. § 1681); and section 303 of the Age Discrimination Act of 1975 (42 U.S.C. § 6102);
b. the Subrecipient understands that the applicable statutes pertaining to nondiscrimination may include section 809(c) of Title I of the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); section 1407(e) of the Victims of Crime Act of 1984 (34 U.S.C. § 20110(e)); section 299A(b) of the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); and that the grant condition set out at section 40002(b)(13) of the Violence Against Women Act (34 U.S.C. § 12291(b)(13)), which will apply to all awards made by the Office on Violence Against Women, also may apply to an award made otherwise;

Subrecipient Initials JM

Date 3/21/24

c. the Subrecipient understands that it must require any pass-through subrecipient to comply with all such applicable statutes (and associated regulations); and

d. on behalf of the Subrecipient, I make the specific assurances set out in 28 C.F.R. §§ 42.105 and 42.204.

(5) The Subrecipient also understands that (in addition to any applicable program-specific regulations and to applicable federal regulations that pertain to civil rights and nondiscrimination) the federal regulations applicable to the award (if any) made by the Department based on the application may include, but are not limited to, 2 C.F.R. Part 2800 (the DOJ "Part 200 Uniform Requirements") and 28 C.F.R. Parts 22 (confidentiality - research and statistical information), 23 (criminal intelligence systems), 38 (regarding faith-based or religious organizations participating in federal financial assistance programs), and 46 (human subjects protection).

(6) I assure that the Subrecipient will assist the Department as necessary (and will require subrecipients and contractors to assist as necessary) with the Department's compliance with section 106 of the National Historic Preservation Act of 1966 (54 U.S.C. § 306108), the Archeological and Historical Preservation Act of 1974 (54 U.S.C. §§ 312501-312508), and the National Environmental Policy Act of 1969 (42 U.S.C. §§ 4321-4335), and 28 C.F.R. Parts 61 (NEPA) and 63 (floodplains and wetlands).

(7) I assure that the Subrecipient will give the Department and the Government Accountability Office, through any authorized representative, access to, and opportunity to examine, all paper or electronic records related to the award (if any) made by the Department based on the application.

(8) If this application is for an award from the National Institute of Justice or the Bureau of Justice Statistics pursuant to which award funds may be made available (whether by the award directly or by any subaward at any tier) to an institution of higher education (as defined at 34 U.S.C. § 10251(a)(17)), I assure that, if any award funds actually are made available to such an institution, the Subrecipient will require that, throughout the period of performance—

a. each such institution comply with any requirements that are imposed on it by the First Amendment to the Constitution of the United States; and

b. subject to par. a, each such institution comply with its own representations, if any, concerning academic freedom, freedom of inquiry and debate, research independence, and research integrity, at the institution, that are included in promotional materials, in official statements, in formal policies, in applications for grants (including this award application), for accreditation, or for licensing, or in submissions relating to such grants, accreditation, or licensing, or that otherwise are made or disseminated to students, to faculty, or to the general public.

(9) I assure that, if the Subrecipient is a governmental entity, with respect to the award (if any) made by the Department based on the application—

Subrecipient Initials _____

Date 3/26/24

EXHIBIT D

a. it will comply with the requirements of the Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (42 U.S.C §§ 4601-4655), which govern the treatment of persons displaced as a result of federal and federally-assisted programs; and
b. it will comply with requirements of 5 U.S.C. §§ 1501-1508 and 7324-7328, which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by federal assistance.

(10) If the Subrecipient applies for and receives an award from the Office of Community Oriented Policing Services (COPS Office), I assure that as required by 34 U.S.C. § 10382(c)(11), it will, to the extent practicable and consistent with applicable law--including, but not limited to, the Indian Self-Determination and Education Assistance Act--seek, recruit, and hire qualified members of racial and ethnic minority groups and qualified women in order to further effective law enforcement by increasing their ranks within the sworn positions, as provided under 34 U.S.C. § 10382(c)(11).

(11) If the Subrecipient applies for and receives a DOJ award under the STOP School Violence Act program, I assure as required by 34 U.S.C. § 10552(a)(3), that it will maintain and report such data, records, and information (programmatic and financial) as DOJ may reasonably require.

I acknowledge that a materially false, fictitious, or fraudulent statement (or concealment or omission of a material fact) in this certification, or in the application that it supports, 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 subject me and the Subrecipient to civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. §§ 3729-3730 and 3801-3812). I also acknowledge that the Department's awards, including certifications provided in connection with such awards, are subject to review by the Department, including by its Office of the Inspector General.

John G. McCormick
Name of Authorized Signor

Cass County Attorney
Title of Authorized Signor

Signature

3/26/24
Date

Subrecipient Initials

Date 3/26/24

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 Subrecipient or grantee will be required to supply documentation demonstrating that the reduction in non-Federal resources occurred for reasons other than the receipt or expected receipt of Federal funds. For certain programs, a written certification may be requested by the awarding agency or recipient agency stating that Federal funds will not be used to supplant State or local funds. See the OJP Financial Guide (Part II, Chapter 3)
http://www.ojp.usdoj.gov/financialguide/part2/part2chap3.htm.

Supplanting and job retention.

A recipient or subrecipient 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.

Coos County Attorney's Office (Subrecipient) certifies that any funds awarded through this federal award 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.

Coos County Attorney's Office (Subrecipient) 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 of Authorized Signor: John C. McCormick, Coos County Attorney

Signature: [signature]

Subrecipient Initials [initials]

Date 3/26/24

EXHIBIT F

NEW HAMPSHIRE DEPARTMENT OF JUSTICE

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

Subrecipients should refer to the regulations cited below to determine the certification to which they are required to attest. Subrecipients 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 Subrecipient 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 Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any Federal grant, the entering into of any cooperative agreement, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Subrecipient'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 Subrecipient shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities" in accordance with its (and any DOJ awarding agency's) instructions; and

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

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

Subrecipient Initials _____

Date 3/24/24

EXHIBIT F

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Subrecipient 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 Subrecipient is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Subrecipient 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 Subrecipient also must disclose such felony criminal conviction in writing to the Department (for OJP Subrecipients, to OJP at Ojpcompliancereporting@usdoj.gov; for OVW Subrecipients, to OVW at OVW.GFMD@usdoj.gov; or for COPS Subrecipients, to COPS at AskCOPSRC@usdoj.gov), unless such disclosure has already been made.

3. FEDERAL TAXES

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

Subrecipient Initials

Date 3/26/24

(2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP

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

B. Where the Subrecipient 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 Subrecipient 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 Subrecipient'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;

Subrecipient Initials _____

Date 3/26/24

EXHIBIT F

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

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

Notice shall include the identification number(s) of each affected award;
(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:

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

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

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

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

John G. McCormick
Name of Authorized Signor

Coös County Attorney
Title of Authorized Signor

Signature

3/26/24
Date

Coös County Attorney's Office, 55 School Street, Suite 141, Lancaster, NH 03584
Name and Address of Agency

Subrecipient Initials

Date 3/26/24

EXHIBIT G

Certification Regarding the Federal Funding Accountability and Transparency Act (FFATA) Compliance

The Federal Funding Accountability and Transparency Act (FFATA) requires Subrecipients of individual Federal grants equal to or greater than $30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of $30,000 or more. If the initial award is below $30,000 but subsequent grant modifications result in a total award equal to or over $30,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), DOJ must report the following information for any grant award subject to the FFATA reporting requirements:

1) Name of entity
2) Amount of award
3) Funding agency
4) NAICS code for contracts / CFDA program number for grants
5) Program source
6) Award title descriptive of the purpose of the funding action
7) Location of the entity
8) Principle place of performance
9) Unique identifier of the entity (SAM #)
10) Total compensation and names of the top five executives if:
    a. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than $25M annually and
    b. Compensation information is not already available through reporting to the SEC.

Subrecipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of the Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), and further agrees to have one of the Subrecipient's representative(s), as identified in Sections 1.11 of the Grant Agreement execute the following Certification:

The below named Subrecipient agrees to provide needed information as outlined above to DOJ and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Subrecipient Initials _____

Date 3/26/24

EXHIBIT G
Certification

John G. McCormick — Name of Authorized Signor

Coos County Attorney — Title of Authorized Signor

[signature] — Signature

3/26/24 — Date

As the Subrecipient identified in Section 1.3 of the Grant Agreement, I certify that the responses to the below listed questions are true and accurate.

1. The Unique Entity ID (SAM) number for your entity is: **KCJJXT8MT8Z3**

2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) $25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

✓ NO _____ YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

_____ NO _____ YES

If the answer to #3 above is YES, stop

If the answer to #3 above is NO, please answer the following:

5. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Subrecipient Initials _____

Date 3/26/24

EXHIBIT G
Certification

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Subrecipient Initials _____

Date 3/26/24

Coös County Commissioners' Office
P.O. Box 310
West Stewartstown, N.H. 03597

CERTIFICATE OF AUTHORITY

I, Thomas Brady of the Coös County Board of Commissioners do hereby certify that:

(1) the Board of Commissioners voted on February 7, 2024, to accept funds and enter into a grant agreement with the New Hampshire Department of Justice;
(2) The Board of Commissioners further authorizes the County Attorney to execute any documents which may be necessary for this contract;
(3) This authorization has not been revoked, annulled or amended in any manner whatsoever, and remains in full force and effect as of the date hereof; and
(4) The following now occupies the office indicated above:

John McCormick
Coös County Attorney

IN WITNESS WHEREOF, I have hereunto set my hand as the Chair of the Coös County Board of Commissioners on this tenth day of April 2024.

Thomas Brady

Thomas Brady, Chair, Coös County Commissioners

STATE OF NEW HAMPSHIRE
COUNTY OF Coös

On this the 10th day of April 2024, before me Thomas Brady the undersigned officer, personally appeared (name and position), who acknowledged their self to be the (position) for the (entity), being authorized to do so, executed the foregoing instrument for the purpose therein contained.

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

CARRIE R. KLEBE NOTARY PUBLIC NEW HAMPSHIRE MY COMMISSION EXPIRES JUNE 30, 2026

Carrie Klebe

~~Justice of the Peace~~/Notary Public
Commission Expiration Date: 6-30-2026

COMMISSIONERS

THOMAS M. BRADY, Jefferson • RAYMOND GORMAN, Colebrook • ROBERT THÉBERGE, Berlin

Primex³
NH Public Risk Management Exchange

CERTIFICATE OF COVERAGE

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

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

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

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

Participating Member:	*Member Number:*	*Company Affording Coverage:*
Coos County PO Box 10 West Stewartstown, NH 03597	602	NH Public Risk Management Exchange - Primex³ PO Box 23 Hooksett, NH 03106-9716

Type of Coverage	Effective Date (mm/dd/yyyy)	Expiration Date (mm/dd/yyyy)	Limits - NH Statutory Limits May Apply, If Not	
X **General Liability (Occurrence Form)**	7/1/2023	7/1/2024	Each Occurrence	$2,000,000
Professional Liability (describe)			General Aggregate	$10,000,000
☐ Claims Made ☐ Occurrence			Fire Damage (Any one fire)	
			Med Exp (Any one person)	
Automobile Liability			Combined Single Limit (Each Accident)	
Deductible Comp and Coll:			Aggregate	
Any auto				
X **Workers' Compensation & Employers' Liability**	1/1/2024	1/1/2025	X Statutory	
			Each Accident	$2,000,000
			Disease – Each Employee	$2,000,000
			Disease – Policy Limit	
Property (Special Risk Includes Fire and Theft)			Blanket Limit, Replacement Cost (unless otherwise stated)	

Description: Proof of Primex Member coverage only.

CERTIFICATE HOLDER: ☐ **Additional Covered Party** ☐ **Loss Payee**	**Primex³ – NH Public Risk Management Exchange**
State of New Hampshire - Department of Justice 1 Granite Place Concord, NH 03301	**By:** *Mary Beth Purcell* **Date:** 1/16/2024 mpurcell@nhprimex.org Please direct inquires to: **Primex³ Claims/Coverage Services** **603-225-2841 phone** **603-228-3833 fax**

GRANT AGREEMENT

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

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		**1.2. State Agency Address** 1 Granite Place South, Concord, NH 03301	
1.3. Grantee Name Portsmouth Police Department		**1.4. Grantee Address** 3 Junkins Avenue, Portsmouth, NH 03801	
1.5 Grantee Phone # (603) 610-7416	**1.6. Account Number** 02-20-20-201510-5021-072-500574	**1.7. Completion Date** 06/30/2025	**1.8. Grant Limitation** $24,739
1.9. Grant Officer for State Agency Kathleen Carr		**1.10. State Agency Telephone Number** (603) 271-3658	
If Grantee is a municipality or village district: **"By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."**			
1.11. Grantee Signature 1		**1.12. Name & Title of Grantee Signor 1** Karen S. Conard, City Manager	
Grantee Signature 2		**Name & Title of Grantee Signor 2** Mark Newport, Chief of Police	
Grantee Signature 3		**Name & Title of Grantee Signor 3** Susan G. Morrell, City Attorney	
1.13 State Agency Signature(s) Kathleen Carr		**1.14. Name & Title of State Agency Signor(s)** Kathleen Carr, Director of Administration	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) **By:** Sheri Phillips **Assistant Attorney General, On:** 4/15/2024			
1.16. Approval by Governor and Council (if applicable) **By:** **On:** / /			

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

Subrecipient Initials KSC
Date 4/1/24

3. AREA COVERED. Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

4. EFFECTIVE DATE; COMPLETION OF PROJECT.

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

5. GRANT AMOUNT; LIMITATION ON AMOUNT; VOUCHERS; PAYMENT.

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

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

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

6. COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

7. RECORDS and ACCOUNTS.

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions

8. PERSONNEL.

8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.

8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

9. DATA; RETENTION OF DATA; ACCESS.

9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

10. CONDITIONAL NATURE OR AGREEMENT. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

11. EVENT OF DEFAULT; REMEDIES.

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

12. TERMINATION.

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

13. CONFLICT OF INTEREST. No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or

Subrecipient Initials KSC

Date 4/1/24

approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

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

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

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

17. INSURANCE.

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

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

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

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

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

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

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

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

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

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

24. SPECIAL PROVISIONS. The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.

Subrecipient Initials KSC

Date 4/8/24

EXHIBIT A

-SPECIAL PROVISIONS-

Portsmouth Police Department as the Grantee (hereinafter referred to as "Subrecipient") shall be compliant at all times with the terms, conditions and specifications detailed below, which are subject to annual review.

1 The Subrecipient must certify that Limited English Proficiency persons have meaningful access to any services provided by this program. National origin discrimination includes discrimination on the basis of limited English proficiency (LEP). Meaningful access may entail providing language assistance services, including oral and written translation when necessary. The U.S. Department of Justice has issued guidance for grantees to help them comply with these requirements. The guidance document can be accessed on the Internet at www.lep.gov.

2 The Subrecipient assures that in the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination within the three years prior to the receipt of the federal financial assistance and after a due process hearing against the Subrecipient on the grounds of race, color, religion, national origin, sex, age, or disability, a copy of the finding will be submitted to the New Hampshire Department of Justice, Grants Management Unit and to the U.S. Department of Justice, Office for Civil Rights, Office of Justice Programs, 810 7th Street, NW, Washington, D.C. 20531. For additional information regarding your obligations under civil rights please reference the state website at http://www.doj.nh.gov/grants-management/civil-rights.htm and understand if you are awarded funding from this office, civil rights compliance will be monitored by this office, and the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice.

3 The Subrecipient will comply (and will require any subrecipients or contractors to comply) with any applicable nondiscrimination provisions, which may include the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); the Victims of Crime Act (34 U.S.C. § 20110(e)); the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); the Violence Against Women Act (34 U.S.C. § 12291(b)(13)); the Civil Rights Act of 1964 (42 U.S.C. § 2000d); the Indian Civil Rights Act (25 U.S.C. §§ 1301-1303); the Rehabilitation Act of 1973 (29 U.S.C. § 794); the Americans with Disabilities Act of 1990 (42 U.S.C. §§ 12131-34); the Education Amendments of 1972 (20 U.S.C. §§ 1681, 1683, 1685-86); and the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101-07). It will also comply with Ex. Order 13279, Equal Protection of the Laws for Faith-Based and Community Organizations; Executive Order 13559, Fundamental Principles and Policymaking Criteria for Partnerships With Faith-Based and Other Neighborhood Organizations; and the DOJ implementing regulations at 28 C.F.R. Part 38.

4 Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the marketplace. The current consultant limit is $650 per day or $81.25 per hour. When the rate exceeds the limit for an 8-hour day, or a proportionate hourly rate (excluding travel and subsistence costs), a written prior approval is required . Prior approval requests require additional justification.

5 The Subrecipient agency agrees that, should they employ a former member of the NH Department of Justice, that employee or their relative shall not perform work on or be billed

Subrecipient Initials KSC

Date 4/11/24

to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the DOJ for the life of the subgrant without the express approval of the DOJ.

6 The Subrecipient understands that grants are funded for the grant award period noted on the grant award document. No guarantee is given or implied of subsequent funding in future years.

7 **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. 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 all such assurances or certifications as if personally executed by the authorized recipient official.

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

Any materially false, fictitious, or fraudulent statement to the federal government related to this award (or concealment or omission of a material fact) may be the subject of criminal prosecution (including under 18 U.S.C. 1001 and/or 1621, and/or 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.

8 **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 award from OJP.

The Part 200 Uniform Requirements were first adopted by DOJ on December 26, 2014. If this 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 subaward.

Subrecipient Initials: KS

Date 4/11/24

EXHIBIT A

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 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 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.
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 award from OJP.

The Part 200 Uniform Requirements were first adopted by DOJ on December 26, 2014. If this 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 subaward.

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 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 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.

9 **Compliance with DOJ Financial Guide**

References to the DOJ Grants Financial Guide are to the DOJ Grants Financial Guide as

Subrecipient Initials KSL

Date 4/1/24

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 subrecipient agrees to comply with the DOJ Grants Financial Guide.

10 **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 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.

11 **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(1), 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.

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

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 subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to the New Hampshire Department of Justice, Grants Management Unit by the end of the business day in which the breach becomes known.

13 **All subawards ("subgrants") must have specific federal authorization**

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").

Subrecipient Initials KSC
Date 4/1/24

EXHIBIT A

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.

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

The 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 http://ojp.gov/funding/Explore/NoncompetitiveProcurement.htm (Award condition: Specific post-award approval required to use a noncompetitive approach in a procurement contract (if contract would exceed $250,000)), and are incorporated by reference here.

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

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 "Post-award Requirements" in the "DOJ Grants Financial Guide").

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

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

17 **OJP Training Guiding Principles**

Any training or training materials that any subrecipient ("subgrantee") at any tier -- develops or delivers with OJP award funds must adhere to the OJP Training Guiding Principles for Grantees and Subrecipient, available at

Subrecipient Initials KSC

Date 4/1/24

https://ojp.gov/funding/Implement/Training-Guiding-Principles-Grantees-and-Subgrantees.

18 **Compliance with DOJ regulations pertaining to civil rights and nondiscrimination – 28 C.F.R. Part 42**

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.

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

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."

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

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. Pan 38, currently, also sets out rules and requirements that pertain to 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.

21 **Restrictions on "lobbying"**

In general, as a matter of federal law, federal funds awarded by OJP may not be used by the 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 funds awarded by OJP from being used by 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 federal grant or cooperative agreement, subgrant, contract, subcontract, or loan with respect to actions such as renewing, extending, or modifying any such award. See 31 U.S.C. 1352. Certain exceptions to this law, including exception that

Subrecipient Initials KSC

Date 4/1/24

applies to Indian tribes and tribal organizations.

Should any questions arise to whether a particular use of funds by a 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.

22 **Compliance with general appropriations-law restrictions on the use of federal funds for this award**

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/FY22 AppropriationsRestrictions.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.

23 **Reporting potential fraud, waste and abuse and similar misconduct.**

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

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

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

24 **Restrictions and certifications regarding non-disclosure agreements and related matters.**

No 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,

Subrecipient Initials KSC

Date 4/1/24

to contravene requirements applicable to Standard Form 312 (which relates to classified information), Form 4414 (which relates to sensitive compartmented information), or any other form issued by a federal department or agency governing the nondisclosure of classified information.

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

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

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

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

Should a question arise as to the applicability of the provisions of 41 U.S.C. 4712 to this

Subrecipient Initials KSC
Date 4/1/24

award, the recipient is to contact the DOJ awarding agency (OJP or OVW, as appropriate) for guidance.

26 **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 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.

27 **Access to records**

The subrecipient (subgrantees) at any tier, must authorize the Office for Victims of Crime (OVC) and/or the Office of the Chief Financial Officer (OCFO), the New Hampshire Department of Justice and its representatives, access to and the right to examine all records, books, paper or documents related to the VOCA grant.

28 **VOCA Requirements**

Subrecipients assure they will comply with the conditions of the Victims of Crime Act (VOCA) of 1984, sections 1404(a)(2), and 1404(b)(1) and (2), 34 U.S.C. 20103(a)(2) and (b)(1) and (2) (and the applicable program guidelines and regulations), as required.

Specifically, the subrecipient certifies that funds under this award will: (a) be awarded to eligible victim assistance organizations, 34 U.S.C. 20103(a)(2);
b) not be used to supplant State and local public funds that would otherwise be available for crime victim assistance, 34 U.S.C. 20103(a)(2); c) and be allocated in accordance with program guidelines or regulations implementing 34 U.S.C. 20103(a)(2)(A) and 34 U.S.C. 20103(a)(2)(B) to, at a minimum, assist victims in the following categories: sexual assault, child abuse, domestic violence, and underserved victims of violent crimes as identified by the State.

29 **The subrecipient agrees to submit quarterly performance reports on the performance metrics identified by OVC, and in the manner required by OVC.**

This information on the activities supported by the award funding will assist in assessing the effects that VOCA Victim Assistance funds have had on services to crime victims within the jurisdiction.

30 **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 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).

B. Notify all persons associated with any subrecipient who are or will be involved in

Subrecipient Initials KSC

Date 4/1/24

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)(l) 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 ofthe associated provisionsof 8 U.S.C. 1324a(a)(1).

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 1-9 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 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 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 purpose of satisfying the requirement of this condition regarding verification of employment eligibility, any subrecipient may choose to participate in, and use, E-Verify (www.e-verify.gov), provided an appropriate person authorized to act on behalf of the 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 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 subrecipient at any tier, or any person or other entity, of any obligation otherwise imposed by law, including 8 U.S.C. l324a(a)(l) and (2).

Subrecipient Initials KS
Date 4/1/24

EXHIBIT A

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. E-Verify employer agents can email E-Verify at E-VerifyEmployerAgent@dhs.gov.

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

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

SCOPE. A. This condition applies with respect to any procurement of property or services th: is funded (in whole or in part) by this award, whether 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). The subrecipient (at any tier), agent, 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 subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

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]II 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 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

Subrecipient Initials ICSC
Date 4/1/24

designed to ensure compliance with this condition.

4. Rules of construction

C. 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

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

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 subrecipients ("subgrantees"), or individuals defined (for purposes of this condition) as "employees" of any subrecipient.
The details of the subrecipient'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 subrecipients related to trafficking in persons (including reporting requirements and OJP authority to terminate award)), and are incorporated by reference here.

33 **Determination of suitability to interact with participating minors**

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

Any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status.

The details of this requirement are posted on the OJP web site at https://ojp.gov/funding/Explore/I nteract-Minors.htm (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

34 **Publications**

Any publications (written, visual or sound), whether published through Federal grant funds or matching funds, shall contain the following statements: "This project was supported by (enter the federal grant # here) awarded by the Office for Victims of Crime, Office of Justice Programs, U.S. Department of Justice. Points of view in this document are those of the author and do not necessarily represent the official position or policies of the U.S. Department of Justice."

35 **Requirement on use of volunteers**

Subrecipient Initials KSC
Date 4/1/24

EXHIBIT A

The Subrecipient must utilize volunteers to assist the program unless extenuating circumstances justify the exclusion of volunteers, and a volunteer waiver is obtained from the DOJ. This requirement can not be waived without a written request from the subrecipient to DOJ and a written volunteer waiver approval from DOJ.

36 **The Subrecipient agrees to assist victims in applying for Victims Compensation benefits.**

Such assistance includes: identifying eligible victims; making reasonable efforts to notify eligible victims of the availability of compensation; making reasonable efforts to explain the program to victims; offering to assist victims with the application process when it is reasonable to do so.

37 **The Subrecipient understands that VOCA non-allowable personnel activities include:**

general administration, prevention, active investigation and prosecution of criminal activities, research and studies, lobbying, capital expenses, compensation for victims of crime and fundraising.

38 **The Subrecipient agrees that all services will be provided at no charge to victims unless a program income waiver is obtained from the DOJ.**

If permission to generate program income is granted, the Subrecipient agrees that there must be a sliding scale that starts at zero, and that all program income will be totally expended on grant allowable activities by the end of the funding cycle.

39 **Equipment purchased with VOCA funds shall be listed by the Subrecipient on the agency inventory.**

The inventory must include the item description, serial number, cost, percentage of federal VOCA funds, and location.

40 **The Subrecipient agrees that if a financial audit of the agency is performed, whether it be an audit under 2 CFR or not, the Subrecipient agrees to provide a copy of the audit and any associated management letters to the DOJ, Grants Management Unit.**

The Single Audit report must be submitted to the Grants Management Unit within 9 months after the subrecipient's year-end or one month after the issuance of the audit, whichever is sooner.

41 **The Subrecipient, if a non-profit organization, agrees to make its financial statements available online (either on the subrecipient's website, or the DOJ's, or another publicly available website).**

Organizations that have Federal 501 (c) 3 tax status are considered in compliance with this requirement, with no further action needed, to the extent that such organization files IRS Form 990 or similar tax document (e.g., 990-EZ), as several sources already provide searchable online databases of such financial statements.

Subrecipient Initials KSC

Date 4/11/24

EXHIBIT B

-SCOPE OF SERVICES-

1. The Subrecipient shall receive a subgrant from the New Hampshire Department of Justice as the State Agency (DOJ) for expenses incurred and services provided for direct victim services provided by the Victim/Witness Program to include expenses for personnel.

2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in EXHIBIT C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.*

3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) 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
   1 Granite Place South
   Concord, NH 03301
   603-271-7820 or Rhonda.J.Beauchemin@doj.nh.gov

Subrecipient Initials KSC

Date 4/1/24

EXHIBIT C

- PAYMENT TERMS-

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT B.

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 G-1 section 1.8.

   3a. The Subrecipient shall be awarded an amount not to exceed $24,739 of the total Grant Limitation upon Governor and Council approval or 07/01/2024, whichever is later, to 06/30/2025, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

   3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to the end of the federal grant end date, not after. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.

Subrecipient Initials KSC

Date 4/11/24

EXHIBIT D

-EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-

I, Mark Newport [*responsible official*], certify that

Portsmouth Police Department[Sub*recipient*] has completed the EEO reporting tool certification within the last two years at:
https://ojp.gov/about/ocr/faq_eeop.htm on

June 22, 2022 [*date*]

It is understood that subrecipients which are exempt from filing the EEOP Utilization Report including non-profits and subrecipients with less than 50 employees must email a declaration claiming exemption at least once every two years with the Office for Justice Programs; Office of Civil Rights at the designated web address.

EEOP Training Requirements for Subrecipients

(1) Michael Maloney
(2) Sylvia M Rovell [*official that completed training*] has completed

the EEOP training at https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm on:
(1) April 28, 2022
(2) February 21, 2024 [*date*]. The EEOP training must be completed at least once every two years.

DOJ Discrimination Complaint Process

If individuals believe they may have been discriminated against by the NH Department of Justice or by an organization that receives federal funding from the NH Department of Justice based on their race, color, national origin, religion, sex, disability, age, sexual orientation or gender identity should print and complete a complaint form that can be found at: Civil Rights | Grants Management Unit | NH Department of Justice

Subrecipient Discrimination Complaint Process

I further certify that: The Subrecipient will comply with applicable federal civil rights laws that prohibit discrimination in employment and in the delivery of services and has a policy or written procedure in place for accepting discrimination based complaints from employees and program beneficiaries and that policy/procedure must be made publicly available to program beneficiaries or prospective beneficiaries.

Subrecipient Initials KSC
Date 4/1/24

EXHIBIT D

Certified Standard Assurances

On behalf of the Subrecipient, and in support of this application for a grant or cooperative agreement, I certify under penalty of perjury to the U.S. Department of Justice ("Department"), that all of the following are true and correct:

(1) I have the authority to make the following representations on behalf of myself and the Subrecipient. I understand that these representations will be relied upon as material in any Department decision to make an award to the Subrecipient based on its application.

(2) I certify that the Subrecipient has the legal authority to apply for the federal assistance sought by the application, and that it has the institutional, managerial, and financial capability (including funds sufficient to pay any required non-federal share of project costs) to plan, manage, and complete the project described in the application properly.

(3) I assure that, throughout the period of performance for the award (if any) made by the Department based on the application—

a. the Subrecipient will comply with all award requirements and all federal statutes and regulations applicable to the award;
b. the Subrecipient will require all subrecipients to comply with all applicable award requirements and all applicable federal statutes and regulations; and
c. the Subrecipient will maintain safeguards to address and prevent any organizational conflict of interest, and also to prohibit employees from using their positions in any manner that poses, or appears to pose, a personal or financial conflict of interest.

(4) The Subrecipient understands that the federal statutes and regulations applicable to the award (if any) made by the Department based on the application specifically include statutes and regulations pertaining to civil rights and nondiscrimination, and, in addition—

a. the Subrecipient understands that the applicable statutes pertaining to civil rights will include section 601 of the Civil Rights Act of 1964 (42 U.S.C. § 2000d); section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794); section 901 of the Education Amendments of 1972 (20 U.S.C. § 1681); and section 303 of the Age Discrimination Act of 1975 (42 U.S.C. § 6102);
b. the Subrecipient understands that the applicable statutes pertaining to nondiscrimination may include section 809(c) of Title I of the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); section 1407(e) of the Victims of Crime Act of 1984 (34 U.S.C. § 20110(e)); section 299A(b) of the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); and that the grant condition set out at section 40002(b)(13) of the Violence Against Women Act (34 U.S.C. § 12291(b)(13)), which will apply to all awards made by the Office on Violence Against Women, also may apply to an award made otherwise;

Subrecipient Initials KSL

Date 4/1/24

c. the Subrecipient understands that it must require any pass-through subrecipient to comply with all such applicable statutes (and associated regulations); and

d. on behalf of the Subrecipient, I make the specific assurances set out in 28 C.F.R. §§ 42.105 and 42.204.

(5) The Subrecipient also understands that (in addition to any applicable program-specific regulations and to applicable federal regulations that pertain to civil rights and nondiscrimination) the federal regulations applicable to the award (if any) made by the Department based on the application may include, but are not limited to, 2 C.F.R. Part 2800 (the DOJ "Part 200 Uniform Requirements") and 28 C.F.R. Parts 22 (confidentiality - research and statistical information), 23 (criminal intelligence systems), 38 (regarding faith-based or religious organizations participating in federal financial assistance programs), and 46 (human subjects protection).

(6) I assure that the Subrecipient will assist the Department as necessary (and will require subrecipients and contractors to assist as necessary) with the Department's compliance with section 106 of the National Historic Preservation Act of 1966 (54 U.S.C. § 306108), the Archeological and Historical Preservation Act of 1974 (54 U.S.C. §§ 312501-312508), and the National Environmental Policy Act of 1969 (42 U.S.C. §§ 4321-4335), and 28 C.F.R. Parts 61 (NEPA) and 63 (floodplains and wetlands).

(7) I assure that the Subrecipient will give the Department and the Government Accountability Office, through any authorized representative, access to, and opportunity to examine, all paper or electronic records related to the award (if any) made by the Department based on the application.

(8) If this application is for an award from the National Institute of Justice or the Bureau of Justice Statistics pursuant to which award funds may be made available (whether by the award directly or by any subaward at any tier) to an institution of higher education (as defined at 34 U.S.C. § 10251(a)(17)), I assure that, if any award funds actually are made available to such an institution, the Subrecipient will require that, throughout the period of performance—

a. each such institution comply with any requirements that are imposed on it by the First Amendment to the Constitution of the United States; and

b. subject to par. a, each such institution comply with its own representations, if any, concerning academic freedom, freedom of inquiry and debate, research independence, and research integrity, at the institution, that are included in promotional materials, in official statements, in formal policies, in applications for grants (including this award application), for accreditation, or for licensing, or in submissions relating to such grants, accreditation, or licensing, or that otherwise are made or disseminated to students, to faculty, or to the general public.

(9) I assure that, if the Subrecipient is a governmental entity, with respect to the award (if any) made by the Department based on the application—

Subrecipient Initials KSC

Date 4/1/24

a. it will comply with the requirements of the Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (42 U.S.C §§ 4601-4655), which govern the treatment of persons displaced as a result of federal and federally-assisted programs; and
b. it will comply with requirements of 5 U.S.C. §§ 1501-1508 and 7324-7328, which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by federal assistance.

(10) If the Subrecipient applies for and receives an award from the Office of Community Oriented Policing Services (COPS Office), I assure that as required by 34 U.S.C. § 10382(c)(11), it will, to the extent practicable and consistent with applicable law--including, but not limited to, the Indian Self-Determination and Education Assistance Act--seek, recruit, and hire qualified members of racial and ethnic minority groups and qualified women in order to further effective law enforcement by increasing their ranks within the sworn positions, as provided under 34 U.S.C. § 10382(c)(11).

(11) If the Subrecipient applies for and receives a DOJ award under the STOP School Violence Act program, I assure as required by 34 U.S.C. § 10552(a)(3), that it will maintain and report such data, records, and information (programmatic and financial) as DOJ may reasonably require.

I acknowledge that a materially false, fictitious, or fraudulent statement (or concealment or omission of a material fact) in this certification, or in the application that it supports, 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 subject me and the Subrecipient to civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. §§ 3729-3730 and 3801-3812). I also acknowledge that the Department's awards, including certifications provided in connection with such awards, are subject to review by the Department, including by its Office of the Inspector General.

Karen S. Conard
Name of Authorized Signor

City Manager
Title of Authorized Signor

KSC
Signature

4/1/24
Date

Subrecipient Initials KSC
Date 4/1/24

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 Subrecipient or grantee will be required to supply documentation demonstrating that the reduction in non-Federal resources occurred for reasons other than the receipt or expected receipt of Federal funds. For certain programs, a written certification may be requested by the awarding agency or recipient agency stating that Federal funds will not be used to supplant State or local funds. See the OJP Financial Guide (Part II, Chapter 3)
http://www.ojp.usdoj.gov/financialguide/part2/part2chap3.htm.

Supplanting and job retention

A recipient or subrecipient 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.

Portsmouth Police Department (Subrecipient) certifies that any funds awarded through this federal award 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.

Portsmouth Police Department (Subrecipient) 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 of Authorized Signor: Karen S. Conard, City Manager

Signature: KSC

Subrecipient Initials KSC

Date 4/1/24

EXHIBIT F

NEW HAMPSHIRE DEPARTMENT OF JUSTICE

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

Subrecipients should refer to the regulations cited below to determine the certification to which they are required to attest. Subrecipients 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 Subrecipient 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 Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any Federal grant, the entering into of any cooperative agreement, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Subrecipient'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 Subrecipient shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities" in accordance with its (and any DOJ awarding agency's) instructions; and

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

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

Subrecipient Initials KSC

Date 4/1/24

EXHIBIT F

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Subrecipient 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 Subrecipient is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Subrecipient 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 Subrecipient also must disclose such felony criminal conviction in writing to the Department (for OJP Subrecipients, to OJP at Ojpcompliancereporting@usdoj.gov; for OVW Subrecipients, to OVW at OVW.GFMD@usdoj.gov; or for COPS Subrecipients, to COPS at AskCOPSRC@usdoj.gov), unless such disclosure has already been made.

3. FEDERAL TAXES

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

Subrecipient Initials KSC

Date 4/12/24

(2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP

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

B. Where the Subrecipient 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 Subrecipient 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 Subrecipient'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;

Subrecipient Initials KSC

Date 4/1/24

EXHIBIT F

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

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.

Karen S. Conard
Name of Authorized Signor

City Manager
Title of Authorized Signor

KSC
Signature

4/1/24
Date

Portsmouth Police Department 3 Junkins Avenue, Portsmouth, NH 03801
Name and Address of Agency

Subrecipient Initials KSC
Date 4/1/24

EXHIBIT G

Certification Regarding the Federal Funding Accountability and Transparency Act (FFATA) Compliance

The Federal Funding Accountability and Transparency Act (FFATA) requires Subrecipients of individual Federal grants equal to or greater than $30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of $30,000 or more. If the initial award is below $30,000 but subsequent grant modifications result in a total award equal to or over $30,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), DOJ must report the following information for any grant award subject to the FFATA reporting requirements:

1) Name of entity
2) Amount of award
3) Funding agency
4) NAICS code for contracts / CFDA program number for grants
5) Program source
6) Award title descriptive of the purpose of the funding action
7) Location of the entity
8) Principle place of performance
9) Unique identifier of the entity (SAM #)
10) Total compensation and names of the top five executives if:
    a. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than $25M annually and
    b. Compensation information is not already available through reporting to the SEC.

Subrecipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of the Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), and further agrees to have one of the Subrecipient's representative(s), as identified in Sections 1.11 of the Grant Agreement execute the following Certification:

The below named Subrecipient agrees to provide needed information as outlined above to DOJ and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Subrecipient Initials KSC

Date 4/1/24

EXHIBIT G
Certification

Karen S. Conard
Name of Authorized Signor

City Manager
Title of Authorized Signor

KSC
Signature

4/1/24
Date

As the Subrecipient identified in Section 1.3 of the Grant Agreement, I certify that the responses to the below listed questions are true and accurate.

1. The Unique Entity ID (SAM) number for your entity is: **XTL2C874AZN7**

2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) $25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

X NO _____YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

_____NO _____YES

If the answer to #3 above is YES, stop

If the answer to #3 above is NO, please answer the following:

5. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Subrecipient Initials KSC
Date 4/1/24

EXHIBIT G
Certification

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Subrecipient Initials KSC

Date 4/1/24

CERTIFICATE OF AUTHORITY

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

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

IN WITNESS WHEREOF, I have hereunto set my hand as the City Clerk of the City of Portsmouth, New Hampshire this 1st day of April, 2024.

Kelli L. Barnaby
City Clerk

STATE OF NEW HAMPSHIRE
ROCKINGHAM, SS

On this 1st day of April, 2024, before me, the undersigned officer, personally appeared Kelli L. Barnaby, who acknowledged herself to be the City Attorney of the City of Portsmouth, New Hampshire and that she, as City Clerk, being authorized to do so, executed the foregoing instrument for the purposes therein contained.

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

JUNE PHILBROOK NOTARY PUBLIC NEW HAMPSHIRE MY COMM. EXPIRES 11/02/2027

Justice of the Peace/Notary Public
My commission expires: November 2, 2027

City Manager: Karen S. Conard

L:\Grants\certificate of authority for cm

Primex³
NH Public Risk Management Exchange

CERTIFICATE OF COVERAGE

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

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

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

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

Participating Member:	*Member Number:*	*Company Affording Coverage:*
City of Portsmouth One Junkins Avenue Portsmouth, NH 03801	275	NH Public Risk Management Exchange - Primex³ PO Box 23 Hooksett, NH 03106-9716

Type of Coverage	*Effective Date (mm/dd/yyyy)*	*Expiration Date (mm/dd/yyyy)*	*Limits* - NH Statutory Limits May Apply, If Not:	
X **General Liability** (Occurrence Form)	7/1/2023	7/1/2024	Each Occurrence	$ 2,000,000
Professional Liability (describe)			General Aggregate	$ 10,000,000
☐ Claims Made ☐ Occurrence			Fire Damage (Any one fire)	
			Med Exp (Any one person)	
Automobile Liability			Combined Single Limit (Each Accident)	
Deductible Comp and Coll: $1,000				
☐ Any auto			Aggregate	
X **Workers' Compensation & Employers' Liability**	7/1/2023	7/1/2024	X Statutory	
			Each Accident	$2,000,000
			Disease – Each Employee	$2,000,000
			Disease – Policy Limit	
Property (Special Risk Includes Fire and Theft)			Blanket Limit, Replacement Cost (unless otherwise stated)	

Description: Proof of Primex Member coverage only.

CERTIFICATE HOLDER:	☐ Additional Covered Party	☐ Loss Payee	Primex³ – NH Public Risk Management Exchange
State of New Hampshire Department of Justice 1 Granite Place South Concord, NH 03301			By: *Mary Beth Purcell* Date: 4/1/2024 mpurcell@nhprimex.org Please direct inquires to: **Primex³ Claims/Coverage Services** **603-225-2841 phone** **603-228-3833 fax**

GRANT AGREEMENT

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

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		**1.2. State Agency Address** 1 Granite Place South, Concord, NH 03301	
1.3. Grantee Name Mary Hitchcock Memorial Hospital		**1.4. Grantee Address** One Medical Center Drive Lebanon, NH 03756	
1.5 Grantee Phone # (603)653-9012	**1.6. Account Number** 02-20-20-201510-5021-072-500575	**1.7. Completion Date** 06/30/2025	**1.8. Grant Limitation** $ 280,200.00
1.9. Grant Officer for State Agency Kathleen Carr		**1.10. State Agency Telephone Number** (603) 271-3658	
If Grantee is a municipality or village district: **"By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."**			
1.11. Grantee Signature 1 DocuSigned by: Edward J. Merrens, MD 8ACA3CFCA0CC438...		**1.12. Name & Title of Grantee Signor 1** Edward J. Merrens, MD Chief Clinical Officer	
Grantee Signature 2		**Name & Title of Grantee Signor 2**	
Grantee Signature 3		**Name & Title of Grantee Signor 3**	
1.13 State Agency Signature(s) Kathleen Carr		**1.14. Name & Title of State Agency Signor(s)** Kathleen Carr, Director of Administration	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) **By:** Sheri Phillips **Assistant Attorney General, On:** 4 / 12 / 2024			
1.16. Approval by Governor and Council (if applicable) **By:** **On:** / /			

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

Subrecipient Initials DS EJM

Date 3/28/2024

3. AREA COVERED. Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

4. EFFECTIVE DATE; COMPLETION OF PROJECT.

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

5. GRANT AMOUNT; LIMITATION ON AMOUNT; VOUCHERS; PAYMENT.

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

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

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

6. COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

7. RECORDS and ACCOUNTS.

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions

8. PERSONNEL.

8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.

8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

9. DATA; RETENTION OF DATA; ACCESS.

9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

10. CONDITIONAL NATURE OR AGREEMENT. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

11. EVENT OF DEFAULT; REMEDIES.

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

12. TERMINATION.

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

13. CONFLICT OF INTEREST. No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or

DS
EJM
Subrecipient Initials _____

3/28/2024
Date _____

approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

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

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

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

17. INSURANCE.

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

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

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

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

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

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

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

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

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

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

24. SPECIAL PROVISIONS. The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.

Subrecipient Initials DS EJM

Date 3/28/2024

EXHIBIT A

-SPECIAL PROVISIONS-

Mary Hitchcock Memorial Hospital as the Grantee (hereinafter referred to as "Subrecipient") shall be compliant at all times with the terms, conditions and specifications detailed below, which are subject to annual review.

The terms outlined in the General Terms and Conditions of the Grant Agreement are modified as set forth below:

a) Provision 8.2 is deleted and replaced with the following: Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, Grantee's personnel who are engaged in performance of the Project 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.

b) Provision 8.3 delete the following: 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.

c) Provision 12.1 is deleted and replaced with the following:
In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than thirty (30) 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.

d) Provision 20 is deleted and replaced with the following:
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 unless no such approval is required under the circumstances pursuant to State law, rule or policy. In the event the State wishes to change the location(s) in which the services are performed by the Contractor hereunder, in whole or in part, the State shall provide Contractor with reasonable advance written notice of the same. Thereafter, the parties shall meet in good faith in order to mutually agree upon possible adjustments to the terms and conditions, if required, which shall be documented In the form of an amendment to this Agreement in accordance with this Section.

e) Provision 17.1.1 is deleted and replaced with the following:
Statutory workers' compensation and professional liability insurance for all employees engaged in the performance of the Project, and

DS
EJM
Subrecipient Initials

3/28/2024
Date

EXHIBIT A

1 The Subrecipient must certify that Limited English Proficiency persons have meaningful access to any services provided by this program. National origin discrimination includes discrimination on the basis of limited English proficiency (LEP). Meaningful access may entail providing language assistance services, including oral and written translation when necessary. The U.S. Department of Justice has issued guidance for grantees to help them comply with these requirements. The guidance document can be accessed on the Internet at www.lep.gov.

2 The Subrecipient assures that in the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination within the three years prior to the receipt of the federal financial assistance and after a due process hearing against the Subrecipient on the grounds of race, color, religion, national origin, sex, age, or disability, a copy of the finding will be submitted to the New Hampshire Department of Justice, Grants Management Unit and to the U.S. Department of Justice, Office for Civil Rights, Office of Justice Programs, 810 7th Street, NW, Washington, D.C. 20531. For additional information regarding your obligations under civil rights please reference the state website at http://www.doj.nh.gov/grants-management/civil-rights.htm and understand if you are awarded funding from this office, civil rights compliance will be monitored by this office, and the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice.

3 The Subrecipient will comply (and will require any subrecipients or contractors to comply) with any applicable nondiscrimination provisions, which may include the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); the Victims of Crime Act (34 U.S.C. § 20110(e)); the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); the Violence Against Women Act (34 U.S.C. § 12291(b)(13)); the Civil Rights Act of 1964 (42 U.S.C. § 2000d); the Indian Civil Rights Act (25 U.S.C. §§ 1301-1303); the Rehabilitation Act of 1973 (29 U.S.C. § 794); the Americans with Disabilities Act of 1990 (42 U.S.C. §§ 12131-34); the Education Amendments of 1972 (20 U.S.C. §§ 1681, 1683, 1685-86); and the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101-07). It will also comply with Ex. Order 13279, Equal Protection of the Laws for Faith-Based and Community Organizations; Executive Order 13559, Fundamental Principles and Policymaking Criteria for Partnerships With Faith-Based and Other Neighborhood Organizations; and the DOJ implementing regulations at 28 C.F.R. Part 38.

4 Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the marketplace. The current consultant limit is $650 per day or $81.25 per hour. When the rate exceeds the limit for an 8-hour day, or a proportionate hourly rate (excluding travel and subsistence costs), a written prior approval is required . Prior approval requests require additional justification.

5 The Subrecipient agency agrees that, should they employ a former member of the NH Department of Justice, that employee or their relative shall not perform work on or be billed

Subrecipient Initials DS EJM

Date 3/28/2024

to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the DOJ for the life of the subgrant without the express approval of the DOJ.

6 The Subrecipient understands that grants are funded for the grant award period noted on the grant award document. No guarantee is given or implied of subsequent funding in future years.

7 **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. 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 all such assurances or certifications as if personally executed by the authorized recipient official.

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

Any materially false, fictitious, or fraudulent statement to the federal government related to this award (or concealment or omission of a material fact) may be the subject of criminal prosecution (including under 18 U.S.C. 1001 and/or 1621, and/or 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.

8 **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 award from OJP.

The Part 200 Uniform Requirements were first adopted by DOJ on December 26, 2014. If this 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 subaward.

Subrecipient Initials: DS EJM

Date: 3/28/2024

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 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 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.
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 award from OJP.

The Part 200 Uniform Requirements were first adopted by DOJ on December 26, 2014. If this 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 subaward.

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 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 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.

9 Compliance with DOJ Financial Guide

References to the DOJ Grants Financial Guide are to the DOJ Grants Financial Guide as

DS
EJM
Subrecipient Initials

3/28/2024
Date

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 subrecipient agrees to comply with the DOJ Grants Financial Guide.

10 **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 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.

11 **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(1), 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.

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

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 subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to the New Hampshire Department of Justice, Grants Management Unit by the end of the business day in which the breach becomes known.

13 **All subawards ("subgrants") must have specific federal authorization**

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").

DS EJM
Subrecipient Initials _____
Date 3/28/2024

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.

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

The 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 http://ojp.gov/funding/Explore/NoncompetitiveProcurement.htm (Award condition: Specific post-award approval required to use a noncompetitive approach in a procurement contract (if contract would exceed $250,000)), and are incorporated by reference here.

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

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 "Post-award Requirements" in the "DOJ Grants Financial Guide").

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

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

17 **OJP Training Guiding Principles**

Any training or training materials that any subrecipient ("subgrantee") at any tier -- develops or delivers with OJP award funds must adhere to the OJP Training Guiding Principles for Grantees and Subrecipient, available at

DS EJM
Subrecipient Initials _____
Date 3/28/2024

https://ojp.gov/funding/Implement/TrainingPrinciplesForGrantees-Subgrantees.htm

18 **Compliance with DOJ regulations pertaining to civil rights and nondiscrimination – 28 C.F.R. Part 42**

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.

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

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."

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

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. Pan 38, currently, also sets out rules and requirements that pertain to 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.

21 **Restrictions on "lobbying"**

In general, as a matter of federal law, federal funds awarded by OJP may not be used by the 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 funds awarded by OJP from being used by 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 federal grant or cooperative agreement, subgrant, contract, subcontract, or loan with respect to actions such as renewing, extending, or modifying any such award. See 31 U.S.C. 1352. Certain exceptions to this law, including exception that

Subrecipient Initials EJM OS

Date 3/28/2024

applies to Indian tribes and tribal organizations.

Should any questions arise to whether a particular use of funds by a 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.

22 **Compliance with general appropriations-law restrictions on the use of federal funds for this award**

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/FY21AppropriationsRestrictions.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.

23 **Reporting potential fraud, waste and abuse and similar misconduct.**

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

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

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

24 **Restrictions and certifications regarding non-disclosure agreements and related matters.**

No 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,

DS
EJM
Subrecipient Initials _____
3/28/2024
Date _____

to contravene requirements applicable to Standard Form 312 (which relates to classified information), Form 4414 (which relates to sensitive compartmented information), or any other form issued by a federal department or agency governing the nondisclosure of classified information.

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

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

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

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

Should a question arise as to the applicability of the provisions of 41 U.S.C. 4712 to this

DS
Subrecipient Initials EJM
Date 3/28/2024

award, the recipient is to contact the DOJ awarding agency (OJP or OVW, as appropriate) for guidance.

26 **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 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.

27 **Access to records**

The subrecipient (subgrantees) at any tier, must authorize the Office for Victims of Crime (OVC) and/or the Office of the Chief Financial Officer (OCFO), the New Hampshire Department of Justice and its representatives, access to and the right to examine all records, books, paper or documents related to the VOCA grant.

28 **VOCA Requirements**

Subrecipients assure they will comply with the conditions of the Victims of Crime Act (VOCA) of 1984, sections 1404(a)(2), and 1404(b)(1) and (2), 34 U.S.C. 20103(a)(2) and (b)(1) and (2) (and the applicable program guidelines and regulations), as required.

Specifically, the subrecipient certifies that funds under this award will: (a) be awarded to eligible victim assistance organizations, 34 U.S.C. 20103(a)(2);
b) not be used to supplant State and local public funds that would otherwise be available for crime victim assistance, 34 U.S.C. 20103(a)(2); c) and be allocated in accordance with program guidelines or regulations implementing 34 U.S.C. 20103(a)(2)(A) and 34 U.S.C. 20103(a)(2)(B) to, at a minimum, assist victims in the following categories: sexual assault, child abuse, domestic violence, and underserved victims of violent crimes as identified by the State.

29 **The subrecipient agrees to submit quarterly performance reports on the performance metrics identified by OVC, and in the manner required by OVC.**

This information on the activities supported by the award funding will assist in assessing the effects that VOCA Victim Assistance funds have had on services to crime victims within the jurisdiction.

30 **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 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).

B. Notify all persons associated with any subrecipient who are or will be involved in

DS EJM
Subrecipient Initials _____
3/28/2024
Date _____

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)(l) 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).

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 1-9 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 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 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 purpose of satisfying the requirement of this condition regarding verification of employment eligibility, any subrecipient may choose to participate in, and use, E-Verify (www.e-verify.gov), provided an appropriate person authorized to act on behalf of the 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 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 subrecipient at any tier, or any person or other entity, of any obligation otherwise imposed by law, including 8 U.S.C. 1324a(a)(l) and (2).

Subrecipient Initials EJM OS

Date 3/28/2024

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. E-Verify employer agents can email E-Verify at E-VerifyEmployerAgent@dhs.gov.

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

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

SCOPE. A. This condition applies with respect to any procurement of property or services tha is funded (in whole or in part) by this award, whether 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). The subrecipient (at any tier), agent, 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 subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

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 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

DS
EJM
Subrecipient Initials _____
3/28/2024
Date _____

designed to ensure compliance with this condition.

4. Rules of construction

C. 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

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

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 subrecipients ("subgrantees"), or individuals defined (for purposes of this condition) as "employees" of any subrecipient.
The details of the subrecipient'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 subrecipients related to trafficking in persons (including reporting requirements and OJP authority to terminate award)), and are incorporated by reference here.

33 **Determination of suitability to interact with participating minors**

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

Any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status.

The details of this requirement are posted on the OJP web site at https://ojp.gov/funding/Explore/I nteract-Minors.htm (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

34 **Publications**

Any publications (written, visual or sound), whether published through Federal grant funds or matching funds, shall contain the following statements: "This project was supported by (enter the federal grant # here) awarded by the Office for Victims of Crime, Office of Justice Programs, U.S. Department of Justice. Points of view in this document are those of the author and do not necessarily represent the official position or policies of the U.S. Department of Justice."

35 **Requirement on use of volunteers**

Subrecipient Initials EJM (DS)

Date 3/28/2024

The Subrecipient must utilize volunteers to assist the program unless extenuating circumstances justify the exclusion of volunteers, and a volunteer waiver is obtained from the DOJ. This requirement can not be waived without a written request from the subrecipient to DOJ and a written volunteer waiver approval from DOJ.

36 **The Subrecipient agrees to assist victims in applying for Victims Compensation benefits.**

Such assistance includes: identifying eligible victims; making reasonable efforts to notify eligible victims of the availability of compensation; making reasonable efforts to explain the program to victims; offering to assist victims with the application process when it is reasonable to do so.

37 **The Subrecipient understands that VOCA non-allowable personnel activities include:**

general administration, prevention, active investigation and prosecution of criminal activities, research and studies, lobbying, capital expenses, compensation for victims of crime and fundraising.

38 **The Subrecipient agrees that all services will be provided at no charge to victims unless a program income waiver is obtained from the DOJ.**

If permission to generate program income is granted, the Subrecipient agrees that there must be a sliding scale that starts at zero, and that all program income will be totally expended on grant allowable activities by the end of the funding cycle.

39 **Equipment purchased with VOCA funds shall be listed by the Subrecipient on the agency inventory.**

The inventory must include the item description, serial number, cost, percentage of federal VOCA funds, and location.

40 **The Subrecipient agrees that if a financial audit of the agency is performed, whether it be an audit under 2 CFR or not, the Subrecipient agrees to provide a copy of the audit and any associated management letters to the DOJ, Grants Management Unit.**

The Single Audit report must be submitted to the Grants Management Unit within 9 months after the subrecipient's year-end or one month after the issuance of the audit, whichever is sooner.

41 **The Subrecipient, if a non-profit organization, agrees to make its financial statements available online (either on the subrecipient's website, or the DOJ's, or another publicly available website).**

Organizations that have Federal 501 (c) 3 tax status are considered in compliance with this requirement, with no further action needed, to the extent that such organization files IRS Form 990 or similar tax document (e.g., 990-EZ), as several sources already provide searchable online databases of such financial statements.

Subrecipient Initials DS EJM

Date 3/28/2024

EXHIBIT B

-SCOPE OF SERVICES-

1. The Subrecipient shall receive a subgrant from the New Hampshire Department of Justice as the State Agency (DOJ) for expenses incurred and services provided for forensic child advocacy interviews and direct victim services provided by the subrecipient including but not limited to expenses for personnel and benefits.

2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in EXHIBIT C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.*

3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) 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
   1 Granite Place South
   Concord, NH 03301
   603-271-8473 or sarah.e.sciuto@doj.nh.gov

Subrecipient Initials EJM (DS)

Date 3/28/2024

EXHIBIT C

- PAYMENT TERMS-

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT B.

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 G-1 section 1.8.

   3a. The Subrecipient shall be awarded an amount not to exceed $280,200 of the total Grant Limitation from Governor and Council approval or 07/01/2024, whichever is later, to 06/30/2025, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

   3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to the end of the federal grant end date, not after. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.

Subrecipient Initials DS EJM

Date 3/28/2024

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EXHIBIT D

-EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-

I, Edward Merrens [*responsible official*], certify that

Mary Hitchcock Memorial Hospital [Sub*recipient*] has completed the EEO reporting tool certification within the last two years at: ~~https://ojp.gov/about/ocr/faq_eeop.htm~~ on *The EEOP Certification Form was submitted to NH DOJ per revised US DOJ and NH DOJ instruction.* DS EJM 4/11/2024

4/1/2024 [*date*]

It is understood that subrecipients which are exempt from filing the EEOP Utilization Report including non-profits and subrecipients with less than 50 employees must file a declaration claiming exemption at least once every two years with the Office for Justice Programs; Office of Civil Rights at the above web address.

EEOP Training Requirements for Subrecipients

Cathy Bean [*official that completed training*] has completed the EEOP training at https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm on: 4/10/2024 [*date*]. The EEOP training must be completed at least once every two years.

DOJ Discrimination Complaint Process

If individuals believe they may have been discriminated against by the NH Department of Justice or by an organization that receives federal funding from the NH Department of Justice based on their race, color, national origin, religion, sex, disability, age, sexual orientation or gender identity should print and complete a complaint form that can be found at: Civil Rights | Grants Management Unit | NH Department of Justice

Subrecipient Discrimination Complaint Process

I further certify that: The Subrecipient will comply with applicable federal civil rights laws that prohibit discrimination in employment and in the delivery of services and has a policy or written procedure in place for accepting discrimination based complaints from employees and program beneficiaries and that policy/procedure must be made publicly available to program beneficiaries or prospective beneficiaries.

DS EJM
Subrecipient Initials

3/28/2024
Date

EXHIBIT D

Certified Standard Assurances

On behalf of the Subrecipient, and in support of this application for a grant or cooperative agreement, I certify under penalty of perjury to the U.S. Department of Justice ("Department"), that all of the following are true and correct:

(1) I have the authority to make the following representations on behalf of myself and the Subrecipient. I understand that these representations will be relied upon as material in any Department decision to make an award to the Subrecipient based on its application.

(2) I certify that the Subrecipient has the legal authority to apply for the federal assistance sought by the application, and that it has the institutional, managerial, and financial capability (including funds sufficient to pay any required non-federal share of project costs) to plan, manage, and complete the project described in the application properly.

(3) I assure that, throughout the period of performance for the award (if any) made by the Department based on the application—

a. the Subrecipient will comply with all award requirements and all federal statutes and regulations applicable to the award;
b. the Subrecipient will require all subrecipients to comply with all applicable award requirements and all applicable federal statutes and regulations; and
c. the Subrecipient will maintain safeguards to address and prevent any organizational conflict of interest, and also to prohibit employees from using their positions in any manner that poses, or appears to pose, a personal or financial conflict of interest.

(4) The Subrecipient understands that the federal statutes and regulations applicable to the award (if any) made by the Department based on the application specifically include statutes and regulations pertaining to civil rights and nondiscrimination, and, in addition—

a. the Subrecipient understands that the applicable statutes pertaining to civil rights will include section 601 of the Civil Rights Act of 1964 (42 U.S.C. § 2000d); section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794); section 901 of the Education Amendments of 1972 (20 U.S.C. § 1681); and section 303 of the Age Discrimination Act of 1975 (42 U.S.C. § 6102);
b. the Subrecipient understands that the applicable statutes pertaining to nondiscrimination may include section 809(c) of Title I of the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); section 1407(e) of the Victims of Crime Act of 1984 (34 U.S.C. § 20110(e)); section 299A(b) of the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); and that the grant condition set out at section 40002(b)(13) of the Violence Against Women Act (34 U.S.C. § 12291(b)(13)), which will apply to all awards made by the Office on Violence Against Women, also may apply to an award made otherwise;

DS
EJM
Subrecipient Initials _____

3/28/2024
Date _____

EXHIBIT D

c. the Subrecipient understands that it must require any pass-through subrecipient to comply with all such applicable statutes (and associated regulations); and

d. on behalf of the Subrecipient, I make the specific assurances set out in 28 C.F.R. §§ 42.105 and 42.204.

(5) The Subrecipient also understands that (in addition to any applicable program-specific regulations and to applicable federal regulations that pertain to civil rights and nondiscrimination) the federal regulations applicable to the award (if any) made by the Department based on the application may include, but are not limited to, 2 C.F.R. Part 2800 (the DOJ "Part 200 Uniform Requirements") and 28 C.F.R. Parts 22 (confidentiality - research and statistical information), 23 (criminal intelligence systems), 38 (regarding faith-based or religious organizations participating in federal financial assistance programs), and 46 (human subjects protection).

(6) I assure that the Subrecipient will assist the Department as necessary (and will require subrecipients and contractors to assist as necessary) with the Department's compliance with section 106 of the National Historic Preservation Act of 1966 (54 U.S.C. § 306108), the Archeological and Historical Preservation Act of 1974 (54 U.S.C. §§ 312501-312508), and the National Environmental Policy Act of 1969 (42 U.S.C. §§ 4321-4335), and 28 C.F.R. Parts 61 (NEPA) and 63 (floodplains and wetlands).

(7) I assure that the Subrecipient will give the Department and the Government Accountability Office, through any authorized representative, access to, and opportunity to examine, all paper or electronic records related to the award (if any) made by the Department based on the application.

(8) If this application is for an award from the National Institute of Justice or the Bureau of Justice Statistics pursuant to which award funds may be made available (whether by the award directly or by any subaward at any tier) to an institution of higher education (as defined at 34 U.S.C. § 10251(a)(17)), I assure that, if any award funds actually are made available to such an institution, the Subrecipient will require that, throughout the period of performance—

a. each such institution comply with any requirements that are imposed on it by the First Amendment to the Constitution of the United States; and

b. subject to par. a, each such institution comply with its own representations, if any, concerning academic freedom, freedom of inquiry and debate, research independence, and research integrity, at the institution, that are included in promotional materials, in official statements, in formal policies, in applications for grants (including this award application), for accreditation, or for licensing, or in submissions relating to such grants, accreditation, or licensing, or that otherwise are made or disseminated to students, to faculty, or to the general public.

(9) I assure that, if the Subrecipient is a governmental entity, with respect to the award (if any) made by the Department based on the application—

Subrecipient Initials DS EJM

Date 3/28/2024

EXHIBIT D

a. it will comply with the requirements of the Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (42 U.S.C §§ 4601-4655), which govern the treatment of persons displaced as a result of federal and federally-assisted programs; and
b. it will comply with requirements of 5 U.S.C. §§ 1501-1508 and 7324-7328, which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by federal assistance.

(10) If the Subrecipient applies for and receives an award from the Office of Community Oriented Policing Services (COPS Office), I assure that as required by 34 U.S.C. § 10382(c)(11), it will, to the extent practicable and consistent with applicable law--including, but not limited to, the Indian Self-Determination and Education Assistance Act--seek, recruit, and hire qualified members of racial and ethnic minority groups and qualified women in order to further effective law enforcement by increasing their ranks within the sworn positions, as provided under 34 U.S.C. § 10382(c)(11).

(11) If the Subrecipient applies for and receives a DOJ award under the STOP School Violence Act program, I assure as required by 34 U.S.C. § 10552(a)(3), that it will maintain and report such data, records, and information (programmatic and financial) as DOJ may reasonably require.

I acknowledge that a materially false, fictitious, or fraudulent statement (or concealment or omission of a material fact) in this certification, or in the application that it supports, 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 subject me and the Subrecipient to civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. §§ 3729-3730 and 3801-3812). I also acknowledge that the Department's awards, including certifications provided in connection with such awards, are subject to review by the Department, including by its Office of the Inspector General.

Edward J. Merrens, MD	Chief Clinical Officer
Name of Authorized Signor	Title of Authorized Signor
DocuSigned by: Edward J. Merrens, MD 8A8A38F8A8B8438...	3/28/2024
Signature	Date

DS EJM
Subrecipient Initials _____
3/28/2024
Date _____

EXHIBIT E

-NON-SUPPLANTING CERTIFICATION -

Supplanting defined

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

Supplanting and job retention

A recipient or subrecipient 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.

Mary Hitchcock Memorial Hospital (Subrecipient) certifies that any funds awarded through this federal award 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.

Mary Hitchcock Memorial Hospital (Subrecipient) 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 of Authorized Signor: Edward J. Merrens, MD

Signature: Edward J. Merrens, MD
8AGA3CFGA0BC438...

Subrecipient Initials: EJM (DS)

Date: 3/28/2024

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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

Subrecipients should refer to the regulations cited below to determine the certification to which they are required to attest. Subrecipients 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 Subrecipient 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 Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any Federal grant, the entering into of any cooperative agreement, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Subrecipient'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 Subrecipient shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities" in accordance with its (and any DOJ awarding agency's) instructions; and

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

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

Subrecipient Initials EJM (DS)

Date 3/28/2024

EXHIBIT F

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Subrecipient 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 Subrecipient is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Subrecipient 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 Subrecipient also must disclose such felony criminal conviction in writing to the Department (for OJP Subrecipients, to OJP at Ojpcompliancereporting@usdoj.gov; for OVW Subrecipients, to OVW at OVW.GFMD@usdoj.gov; or for COPS Subrecipients, to COPS at AskCOPSRC@usdoj.gov), unless such disclosure has already been made.

3. FEDERAL TAXES

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

Subrecipient Initials: DS EJM

Date: 3/28/2024

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(2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP

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

B. Where the Subrecipient 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 Subrecipient 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 Subrecipient'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;

Subrecipient Initials DS EJM

Date 3/28/2024

EXHIBIT F

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

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.

Edward J. Merrens, MD	Chief Clinical Officer
Name of Authorized Signor	Title of Authorized Signor
DocuSigned by: Edward J. Merrens, MD	3/28/2024
Signature	Date

Mary Hitchcock Memorial Hospital
One Medical Center Drive Lebanon, NH 03756
Name and Address of Agency

DS EJM
Subrecipient Initials

Date 3/28/2024

EXHIBIT G

Certification Regarding the Federal Funding Accountability and Transparency Act (FFATA) Compliance

The Federal Funding Accountability and Transparency Act (FFATA) requires Subrecipients of individual Federal grants equal to or greater than $30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of $30,000 or more. If the initial award is below $30,000 but subsequent grant modifications result in a total award equal to or over $30,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), DOJ must report the following information for any grant award subject to the FFATA reporting requirements:

1) Name of entity
2) Amount of award
3) Funding agency
4) NAICS code for contracts / CFDA program number for grants
5) Program source
6) Award title descriptive of the purpose of the funding action
7) Location of the entity
8) Principle place of performance
9) Unique identifier of the entity (SAM #)
10) Total compensation and names of the top five executives if:
    a. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than $25M annually and
    b. Compensation information is not already available through reporting to the SEC.

Subrecipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of the Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), and further agrees to have one of the Subrecipient's representative(s), as identified in Sections 1.11 of the Grant Agreement execute the following Certification:

The below named Subrecipient agrees to provide needed information as outlined above to DOJ and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

DS EJM
Subrecipient Initials _____
3/28/2024
Date _____

EXHIBIT G
Certification

Edward J. Merrens, MD	Chief Clinical Officer
Name of Authorized Signor	Title of Authorized Signor
DocuSigned by: Edward J. Merrens, MD 8ACA3CFCA0CC428...	3/28/2024
Signature	Date

As the Subrecipient identified in Section 1.3 of the Grant Agreement, I certify that the responses to the below listed questions are true and accurate.

1. The Unique Entity ID (SAM) number for your entity is: **QYLXERHDAQL4**

2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) $25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

X
~~NO~~ ___NO _____YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

_____NO _____YES

If the answer to #3 above is YES, stop

If the answer to #3 above is NO, please answer the following:

5. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

DS
EJM
Subrecipient Initials _____
3/28/2024
Date _____

EXHIBIT G
Certification

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

DS
EJM
Subrecipient Initials _____

3/28/2024
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 MARY HITCHCOCK MEMORIAL HOSPITAL is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on August 07, 1889. 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: **68517**

Certificate Number: **0006622917**

IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 20th day of March A.D. 2024.

David M. Scanlan

Secretary of State

CERTIFICATE OF VOTE/AUTHORITY

I, Roberta L. Hines, MD, do hereby certify that:

1. I am the duly elected Chair of the Boards of Trustees of Mary Hitchcock Memorial Hospital and Dartmouth-Hitchcock Clinic (together, "Dartmouth-Hitchcock").
2. The following is a true and accurate excerpt from the Amended, Restated and Integrated Bylaws of the Dartmouth-Hitchcock Corporations:
    a. **"ARTICLE II – Section A. Fiduciary Duty. Stewardship over Corporate Assets**. As responsible stewards of tax-exempt, charitable Corporations, members of the Corporations' Boards have the fiduciary duty to oversee, with due care and loyalty, the stewardship of the Corporations' assets and operations in order to create a sustainable health system that is population focused and value-based, and to advance their respective corporate purposes. In exercising this duty, the Boards may, consistent with the respective Corporation's Articles of Agreement and these Bylaws, delegate authority to Board Committees and other bodies, or to various officers, to provide input with respect to issues and strategies, incur indebtedness, make expenditures, enter into contracts and agreements and take such other binding actions on behalf of the Corporations as may be necessary or desirable in furtherance of their charitable purposes."
3. Pursuant to policy approved and adopted by the Boards of Trustees consistent with the above Bylaws provision, the Chief Clinical Officer, Edward Merrens, MD, has subdelegated signature authority to enter into contracts and agreements on behalf of Dartmouth-Hitchcock Clinic and Mary Hitchcock Memorial Hospital.
4. The foregoing authority shall remain in full force and effect as of the date of the agreement executed or action taken in reliance upon this Certificate. This authority shall remain valid for thirty (30) days from the date of this Certificate and the State of New Hampshire shall be entitled to rely upon same, until written notice of modification, rescission or revocation of same, in whole or in part, has been received by the State of New Hampshire.

IN WITNESS WHEREOF, I have hereunto set my hand as the Chair of the Boards of Trustees of Dartmouth-Hitchcock Clinic and Mary Hitchcock Memorial Hospital this 7th day of March, 2024.

Roberta L. Hines, MD, Board Chair

CERTIFICATE OF INSURANCE

DATE: February 20, 2024

COMPANY AFFORDING COVERAGE
Hamden Assurance Risk Retention Group, Inc.
P.O. Box 1687
30 Main Street, Suite 330
Burlington, VT 05401

INSURED
Dartmouth-Hitchcock Clinic
One Medical Center Drive
Lebanon, NH 03756
(603)653-6850

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

COVERAGES

The Policy listed below has been issued to the Named Insured above for the Policy Period notwithstanding any requirement, term or condition of any contract or other document with respect to which this certificate may be issued. The insurance afforded by the policy is subject to all the terms, exclusions and conditions of the policy. Limits shown may have been reduced by paid claims.

TYPE OF INSURANCE		POLICY NUMBER	POLICY EFFECTIVE DATE	POLICY EXPIRATION DATE	LIMITS	
GENERAL LIABILITY		0002023-A	7/1/2023	7/1/2024	EACH OCCURRENCE	$1,000,000
					DAMAGE TO RENTED PREMISES	$1,000,000
X	CLAIMS MADE				MEDICAL EXPENSES	N/A
					PERSONAL & ADV INJURY	$1,000,000
	OCCURRENCE				GENERAL AGGREGATE	$3,000,000
OTHER					PRODUCTS-COMP/OP AGG	$1,000,000
PROFESSIONAL LIABILITY		0002023-A	7/1/2023	7/1/2024	EACH CLAIM	$1,000,000
X	CLAIMS MADE				ANNUAL AGGREGATE	$3,000,000
	OCCURENCE					
OTHER						

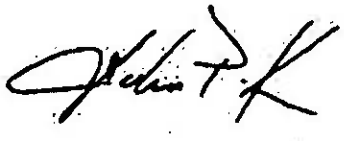
DESCRIPTION OF OPERATIONS/ LOCATIONS/ VEHICLES/ SPECIAL ITEMS (LIMITS MAY BE SUBJECT TO RETENTIONS)
Certificate is issued as evidence of insurance.

CERTIFICATE HOLDER

New Hampshire Department of Justice
Office of the Attorney General
1 Granite Place South
Concord, NH 03301

CANCELLATION
Should any of the above described policies be cancelled before the expiration date thereof, the issuing company will endeavor to mail 30 DAYS written notice to the certificate holder named below, but failure to mail such notice shall impose no obligation or liability of any kind upon the company, its agents or representatives.

AUTHORIZED REPRESENTATIVES



DARTHIT-01 MDUNNING

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 2/21/2024

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 License # 1780862 HUB International New England 275 US Route 1 Cumberland Foreside, ME 04110	CONTACT NAME: Lauren Stiles PHONE (A/C, No, Ext): FAX (A/C, No): E-MAIL ADDRESS: Lauren.Stiles@hubinternational.com
	INSURER(S) AFFORDING COVERAGE — NAIC #
	INSURER A : Associated Industries of Massachusetts Mutual Insurance Compan — 33758
INSURED Dartmouth-Hitchcock Health 1 Medical Center Dr. Lebanon, NH 03756	INSURER B : INSURER C : INSURER D : INSURER E : INSURER F :

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$
	☐ CLAIMS-MADE ☐ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$
	☐ POLICY ☐ PRO-JECT ☐ LOC						PRODUCTS - COMP/OP AGG	$
	OTHER:							$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$
	☐ ANY AUTO						BODILY INJURY (Per person)	$
	☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
	☐ UMBRELLA LIAB ☐ OCCUR						EACH OCCURRENCE	$
	☐ EXCESS LIAB ☐ CLAIMS-MADE						AGGREGATE	$
	☐ DED ☐ RETENTION $							$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						☐ PER STATUTE ☐ OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y/N ☐ (Mandatory in NH)	N/A		WMZ-800-8007725-2023A	10/1/2023	10/1/2024	E.L. EACH ACCIDENT	$ 1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000

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

Evidence of Workers Compensation coverage for the following:
Dartmouth-Hitchcock Clinic
Mary Hitchcock Memorial Hospital
Alice Peck Day Memorial Hospital
Cheshire Medical Center
Mt. Ascutney Hospital and Health Center
New London Hospital Association

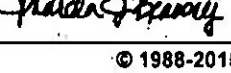
CERTIFICATE HOLDER

New Hampshire Department of Justice
Office of the Attorney General
1 Granite Place South
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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Dartmouth-Hitchcock Health and Subsidiaries

Report on Federal Awards in Accordance with the Uniform Guidance
June 30, 2023
EIN #02-0222140

Dartmouth-Hitchcock Health and Subsidiaries
Index
June 30, 2023

	Page(s)
Part I – Financial Statements and Schedule of Expenditures of Federal Awards	
Report of Independent Auditors	1–3
Consolidated Financial Statements	4–7
Notes to Financial Statements	8–48
Consolidating Supplemental Information	49–56
Schedule of Expenditures of Federal Awards	57–62
Notes to Schedule of Expenditures of Federal Awards	63–65
Part II – Reports on Internal Control and Compliance	
Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*	66–67
Report of Independent Auditors on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance	68–70
Part III Findings and Questioned Costs	
Schedule of Findings and Questioned Costs	71
Summary Schedule of Prior Audit Findings and Status	72-77

Part I
Financial Statements and Schedule of Expenditures of Federal Awards

Report of Independent Auditors

To the Board of Trustees of
Dartmouth-Hitchcock Health and Subsidiaries

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Dartmouth-Hitchcock Health and its subsidiaries (the "Health System"), which comprise the consolidated balance sheets as of June 30, 2023 and 2022, and the related consolidated statements of operations and changes in net assets, and of cash flows for the years then ended, including the related notes (collectively referred to as the "consolidated financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Health System as of June 30, 2023 and 2022, and the results of its operations, changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (US GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of the Health System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Consolidated Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

In performing an audit in accordance with US GAAS and *Government Auditing Standards*, we:

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

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

Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The accompanying consolidating balance sheets and consolidating statements of operations and changes in net assets without donor restrictions as of and for the years ended June 30, 2023 and 2022 (the "supplemental information") is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. The consolidating information is not intended to present, and we do not express an opinion on, the financial position, results of operations and cash flows of the individual companies. The supplemental 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 supplemental 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 supplemental information is fairly stated, in all material respects, in relation to the consolidated financial statements taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards for the year ended June 30, 2023 is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the consolidated financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 17, 2023 on our consideration of the Health System'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 for the year ended June 30, 2023. 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Health System's internal control over financial reporting and compliance.

PricewaterhouseCoopers LLP

Boston, Massachusetts
November 17, 2023

Dartmouth-Hitchcock Health and Subsidiaries
Consolidated Balance Sheets
June 30, 2023 and 2022

(in thousands of dollars)	2023	2022
Assets		
Current assets		
Cash and cash equivalents	$ 115,996	$ 191,929
Patient accounts receivable, net (Note 4)	289,787	251,250
Prepaid expenses and other current assets	184,104	169,133
Total current assets	589,887	612,312
Assets limited as to use (Notes 5 and 7)	1,071,462	1,181,094
Other investments for restricted activities (Notes 5 and 7)	182,224	175,116
Property, plant, and equipment, net (Note 6)	811,622	764,840
Right-of-use assets, net (Note 16)	55,528	58,925
Other assets	193,333	172,163
Total assets	$ 2,904,056	$ 2,964,450
Liabilities and Net Assets		
Current liabilities		
Current portion of long-term debt (Note 10)	$ 15,236	$ 6,596
Current portion of right-of-use obligations (Note 16)	11,334	11,319
Line of credit	40,000	-
Current portion of liability for pension and other postretirement plan benefits (Note 11)	3,386	3,500
Accounts payable and accrued expenses	146,747	156,572
Accrued compensation and related benefits	137,467	190,560
Estimated third-party settlements (Note 3 and 4)	64,360	134,898
Total current liabilities	418,530	503,445
Long-term debt, excluding current portion (Note 10)	1,098,962	1,117,288
Long-term right-of-use obligations, excluding current portion (Note 16)	45,671	48,824
Insurance deposits and related liabilities (Note 12)	91,349	78,391
Liability for pension and other postretirement plan benefits, excluding current portion (Note 11)	206,305	228,606
Other liabilities	173,918	154,096
Total liabilities	2,034,735	2,130,650
Commitments and contingencies (Notes 3, 4, 6, 7, 10, 13, and 16)		
Net assets		
Net assets without donor restrictions (Note 9)	658,988	634,297
Net assets with donor restrictions (Notes 8 and 9)	210,333	199,503
Total net assets	869,321	833,800
Total liabilities and net assets	$ 2,904,056	$ 2,964,450

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

Dartmouth-Hitchcock Health and Subsidiaries
Consolidated Statements of Operations and Changes in Net Assets
Years Ended June 30, 2023 and 2022

(in thousands of dollars)	2023	2022
Operating revenue and other support		
Net patient service revenue (Note 4)	$ 2,397,157	$ 2,243,237
Contracted revenue	84,346	77,666
Other operating revenue (Note 4)	608,875	534,031
Net assets released from restrictions	14,843	15,894
Total operating revenue and other support	3,105,221	2,870,828
Operating expenses		
Salaries	1,423,091	1,315,407
Employee benefits	332,386	322,570
Medications and medical supplies	725,480	649,272
Purchased services and other	458,901	403,862
Medicaid enhancement tax (Note 4)	85,715	82,725
Depreciation and amortization	90,457	86,958
Interest (Note 10)	34,515	32,113
Total operating expenses	3,150,545	2,892,907
Operating loss	(45,324)	(22,079)
Non-operating gains (losses)		
Investment income (loss), net (Note 5)	58,119	(78,744)
Other components of net periodic pension and post retirement benefit income (Note 11 and 14)	(17,691)	13,910
Other losses, net	(8,530)	(6,658)
Total non-operating gains (losses), net	31,898	(71,492)
Deficiency of revenue over expenses	$ (13,426)	$ (93,571)

Consolidated Statements of Operations and Changes in Net Assets – continues on next page

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

Dartmouth-Hitchcock Health and Subsidiaries
Consolidated Statements of Operations and Changes in Net Assets - Continued
Years Ended June 30, 2023 and 2022

(in thousands of dollars)	2023	2022
Net assets without donor restrictions		
Deficiency of revenue over expenses	$ (13,426)	$ (93,571)
Net assets released from restrictions for capital	3,229	1,573
Change in funded status of pension and other postretirement benefits (Note 11)	34,901	(32,309)
Other changes in net assets	(13)	(23)
Increase (decrease) in net assets without donor restrictions	24,691	(124,330)
Net assets with donor restrictions		
Gifts, bequests, sponsored activities	23,637	39,710
Investment income (loss), net	5,846	(7,010)
Net assets released from restrictions	(18,653)	(17,467)
Increase in net assets with donor restrictions	10,830	15,233
Change in net assets	35,521	(109,097)
Net assets		
Beginning of year	833,800	942,897
End of year	$ 869,321	$ 833,800

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

Dartmouth-Hitchcock Health and Subsidiaries
Consolidated Statements of Cash Flows
Years Ended June 30, 2023 and 2022

(in thousands of dollars)	2023	2022
Cash flows from operating activities		
Change in net assets	$ 35,521	$ (109,097)
Adjustments to reconcile change in net assets to net cash provided by operating and non-operating activities		
Depreciation and amortization	90,806	87,006
Amortization of bond premium, discount, and issuance cost, net	(2,779)	(2,764)
Amortization of right-of-use asset	9,242	9,270
Payments on right-of-use lease obligations - operating	(9,162)	(9,190)
Change in funded status of pension and other postretirement benefits	(34,901)	32,309
Loss (gain) on disposal of fixed assets	(883)	(523)
Net realized gains and change in net unrealized gains on investments	(79,799)	86,652
Restricted contributions and investment earnings	(8,208)	(20,151)
Proceeds from sales of donated securities	3,818	10,665
Changes in assets and liabilities		
Patient accounts receivable, net	(38,537)	(19,089)
Prepaid expenses and other current assets	1,984	(9,915)
Other assets, net	(21,688)	2,517
Accounts payable and accrued expenses	(31,082)	17,104
Accrued compensation and related benefits	(53,093)	8,490
Estimated third-party settlements	(71,907)	(120,117)
Insurance deposits and related liabilities	12,958	(1,583)
Liability for pension and other postretirement benefits	12,486	(28,422)
Other liabilities	21,191	(56,687)
Net cash used in operating activities	(164,033)	(123,525)
Cash flows from investing activities		
Purchase of property, plant, and equipment	(129,321)	(160,855)
Proceeds from sale of property, plant, and equipment	1,214	613
Purchases of investments	(71,410)	(65,286)
Proceeds from maturities and sales of investments	249,684	137,781
Net cash provided by (used in) investing activities	50,167	(87,747)
Cash flows from financing activities		
Proceeds from line of credit	979,500	30,000
Payments on line of credit	(939,500)	(30,000)
Repayment of long-term debt	(81,907)	(9,116)
Proceeds from issuance of debt	75,000	-
Repayment of finance leases	(3,599)	(3,253)
Restricted contributions and investment earnings	8,208	20,151
Net cash provided by financing activities	37,702	7,782
Decrease in cash and cash equivalents	(76,164)	(203,490)
Cash and cash equivalents, beginning of year	193,485	396,975
Cash and cash equivalents, end of year	$ 117,321	$ 193,485
Supplemental cash flow information		
Interest paid	$ 44,362	$ 42,867
Construction in progress included in accounts payable and accrued expenses	5,105	9,407
Donated securities	3,818	10,665

The following table reconciles cash and cash equivalents on the consolidated balance sheets to cash, cash equivalents and restricted cash on the consolidated statements of cash flows.

	2023	2022
Cash and cash equivalents	$ 115,996	$ 191,929
Cash and cash equivalents included in assets limited as to use	-	1,350
Restricted cash and cash equivalents included in other investments for restricted activities	1,325	206
Total of cash, cash equivalents, and restricted cash shown in the consolidated statements of cash flows	$ 117,321	$ 193,485

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

1. Organization and Community Benefit Commitments

Dartmouth-Hitchcock Health (D-HH), its Members, and their Subsidiaries (the Health System) is a system of hospitals, clinics, and other healthcare service providers across New Hampshire and Vermont. The Health System's mission is to advance health through research, education, clinical practice, and community partnerships, providing each person the best care, in the right place, at the right time, every time. The Health System seeks to achieve the healthiest population possible, leading the transformation of health care in the region and setting the standard for the nation. The Health System's expanding network of services are the fabric of its commitment to serve the region with exceptional medical care.

Dartmouth-Hitchcock Health (D-HH) serves as the sole corporate member of the following entities: Dartmouth-Hitchcock Clinic (DHC) and Subsidiaries, Mary Hitchcock Memorial Hospital (MHMH) and Subsidiaries, (DHC and MHMH together are referred to as D-H), The New London Hospital Association, Inc. (NLH), Windsor Hospital Corporation (d/b/a Mt. Ascutney Hospital and Health Center) (MAHHC) and Subsidiaries, The Cheshire Medical Center (Cheshire) and Subsidiaries, Alice Peck Day Memorial Hospital (APD) and Subsidiary, and Visiting Nurse Association and Hospice of Vermont and New Hampshire (VNH) and Subsidiaries.

The Health System currently operates one tertiary, one community, and three acute care (critical access) hospitals in New Hampshire (NH) and Vermont (VT). One facility provides inpatient and outpatient rehabilitation medicine and long-term care. The Health System also operates multiple physician practices, a continuing care retirement community, and a home health and hospice service. The Health System operates a graduate level program for health professions and is the principal teaching affiliate of the Geisel School of Medicine (Geisel), a component of Dartmouth College.

D-HH, DHC, MHMH, NLH, Cheshire, and APD are NH not-for-profit corporations exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC). MAHHC and VNH are VT not-for-profit corporations exempt from federal income taxes under Section 501(c)(3) of the IRC.

On December 6, 2022, D-HH entered into an Integration Agreement with Valley Regional Healthcare, Inc. ("VRHC") and its subsidiary Valley Regional Hospital and its affiliates ("VRH"), a critical access hospital located in Claremont, New Hampshire. The parties have submitted the transaction for regulatory review by the New Hampshire Attorney General with a target closing date in early 2024.

Community Benefits
Consistent with its mission, the Health System provides high quality, cost effective, comprehensive, and integrated healthcare to individuals, families, and the communities it serves regardless of a patient's ability to pay. The Health System actively supports community-based healthcare and promotes the coordination of services among healthcare providers and social services organizations. In addition, the Health System seeks to work collaboratively with other area healthcare providers to improve the health status of the region. As a component of an integrated academic medical center, the Health System provides significant support for academic and research programs.

Certain member hospitals of the Health System file annual Community Benefits Reports with the State of NH, which outline the community and charitable benefits each provides. VT hospitals are not required by law to file a state Community Benefit Report. The categories used in the Community Benefit Reports to summarize these benefits are as follows:

- *Community Health Improvement Services* include activities carried out to improve community health, and could include community health education (such as classes, programs, support groups, and materials that promote wellness and prevent illness), community-based clinical services (such as free clinics and health screenings), and healthcare support services (enrollment assistance in public programs, assistance in obtaining free or reduced costs medications, telephone information services, or transportation programs to enhance access to care, etc.).

- *Health Professions Education* includes uncompensated costs of training medical students, residents, nurses, and other health care professionals

- *Subsidized Health Services* are services provided by the Health System, resulting in financial losses that meet the needs of the community and would not otherwise be available unless the responsibility was assumed by the government.

- *Research* includes costs, in excess of awards, for numerous health research and service initiatives within the Health System.

- *Cash and In-Kind Contributions* occur outside of the System through various financial contributions of cash, in-kind donations, and grants to local organizations.

- *Community-Building Activities* include expenses incurred to support the development of programs and partnerships intended to address public health challenges, as well as social and economic determinants of health. Examples include physical improvements and housing, economic development, support system enhancements, environmental improvements, leadership development and training for community members, community health improvement advocacy, and workforce enhancement.

- *Charity Care* includes losses, at-cost, incurred by providing health care services to persons qualifying for hospital financial assistance programs.

- *The Uncompensated Cost of Care for Medicaid* patients reported in the unaudited Community Benefits Reports for 2022 was approximately $235,081,000. The 2023 Community Benefits Reports are expected to be filed in February 2024.

The following table summarizes the value of the community benefit initiatives outlined in the Health System's most recently filed Community Benefit Reports for the year ended June 30, 2022:

(in thousands of dollars)	
Uncompensated cost of care for Medicaid	$ 235,081
Health professional education	43,186
Subsidized health services	21,202
Charity care	16,011
Community health improvement services	15,695
Research	7,254
Cash and In-Kind Contributions	4,001
Community building activities	2,834
Total community benefit value	$ 345,264

In fiscal years 2023 and 2022, funds received to offset or subsidize charity care costs provided were $439,000 and $452,000, respectively.

For fiscal year 2022, Medicare costs exceeding reimbursement totaled $157,615,000.

2. Summary of Significant Accounting Policies

Basis of Presentation

The consolidated financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, and have been prepared consistent with the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 954, *Healthcare Entities*, which addresses the accounting for healthcare entities. The net assets, revenue, expenses, gains, and losses of healthcare entities are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets without donor restrictions are amounts not subject to donor-imposed stipulations and are available for operations. Net assets with donor restrictions are those whose use has been limited by donors to a specific time period or purpose, or whose use has been restricted by donors to be maintained in perpetuity. All significant intercompany transactions have been eliminated upon consolidation.

Use of Estimates

The preparation of the consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting periods. The most significant areas that are affected by the use of estimates include implicit and explicit pricing concessions, valuation of certain investments, estimated third-party settlements, insurance reserves, and pension obligations. Actual results may differ from those estimates.

Deficiency of Revenue over Expenses
The Consolidated Statements of Operations and Changes in Net Assets include the deficiency of revenue over expenses. Operating revenues consist of those items attributable to the care of patients, including contributions and investment income (loss) on investments of net assets without donor restrictions, which are utilized to provide charity and other operational support. Peripheral activities, including realized gains/losses on sales of investment securities and changes in unrealized gains/losses on investments are reported as non-operating gains (losses).

Changes in net assets without donor restrictions which are excluded from the deficiency of revenue over expenses, consistent with industry practice, include contributions of long-lived assets (including assets acquired using contributions which by donor restriction were to be used for the purpose of acquiring such assets), and change in funded status of pension and other postretirement benefit plans.

Charity Care
The Health System provides care to patients who meet certain criteria under their financial assistance policies without charge, or at amounts less than their established rates. Because the Health System does not anticipate collection of amounts qualifying as charity care, they are not reported as revenue.

The Health System grants credit, without collateral, to patients. Most are local residents and are insured under third-party arrangements. The amount of charges for implicit price concessions is based upon management's assessment of historical and expected net collections, business and economic conditions, trends in federal and state governmental healthcare coverage, and other collection indicators (Notes 1 and 4).

Patient Service Revenue
The Health System applies the accounting provisions of ASC 606, *Revenue from Contracts with Customers* (ASC 606). Patient service revenue is reported at the amount of consideration to which the Health System expects to be entitled from patients, third party payors, and others, for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors and implicit pricing concessions. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as estimates change or final settlements are determined (Note 4).

Contracted Revenue
The Health System has various Professional Service Agreements (PSAs), pursuant to which certain organizations purchase services of personnel employed by the Health System and also lease space and equipment. Revenue pursuant to these PSAs, and certain facility and equipment leases and other professional service contracts, have been classified as contracted revenue in the accompanying Consolidated Statements of Operations and Changes in Net Assets.

Other Revenue
The Health System recognizes other revenue, which is not related to patient medical care but is central to the day-to-day operations of the Health System. Other revenue, which consists primarily of revenue from retail pharmacy, specialty pharmacy, and contract pharmacy, is recorded in the amounts to which it expects to be entitled in exchange for the prescriptions. Other revenue also includes Coronavirus Aid, Relief, and Economic Securities Act (CARES Act Provider Relief Funds)

from the Department of Health and Human Services (HHS), CARES Act Employee Retention Credit Funds, operating agreements, grant revenue, cafeteria sales, and other support service revenue (Note 3 and 4).

Cash Equivalents
Cash and cash equivalents include amounts on deposit with financial institutions, short-term investments with maturities of three months or less at the time of purchase, and other highly liquid investments (primarily cash management funds), which would be considered level 1 investments under the fair value hierarchy. All short-term, highly liquid, investments included within the Health System's endowment and similar investment pools, otherwise qualifying as cash equivalents, are classified as investments at fair value and, therefore, are excluded from cash and cash equivalents in the Consolidated Statements of Cash Flows.

Investments and Investment Income (Loss)
Investments in equity securities with readily determinable fair values, mutual funds, governmental securities, debt securities, and pooled/commingled funds are reported at fair value with changes in fair value included in the deficiency of revenues over expenses. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (Note 7).

Investments in pooled/commingled investment funds, private equity funds, and hedge funds that represent investments where the Health System owns shares or units of funds rather than the underlying securities in that fund are valued using the equity method of accounting with changes in value recorded in the deficiency of revenue over expenses.

Certain members of the Health System are partners in a NH general partnership established for the purpose of operating a master investment program of pooled investment accounts. Substantially all of the Health System's board-designated and assets with donor restrictions, such as endowment funds, were invested in these pooled funds by purchasing units based on the market value of the pooled funds at the end of the month prior to receipt of any new additions to the funds. Interest, dividends, and realized and unrealized gains and losses earned on pooled funds are allocated monthly based on the weighted average units outstanding at the prior month-end.

Investment income or losses (including change in unrealized and realized gains and losses on investments, change in value of equity method investments, interest, and dividends) are included in the deficiency of revenue over expenses and classified as non-operating gains and losses, unless the income or loss is restricted by donor or law (Note 9).

Fair Value Measurement of Financial Instruments

The Health System estimates fair value based on a valuation framework that uses a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of fair value hierarchy, as defined by ASC 820, *Fair Value Measurements and Disclosures*, are described below:

Level 1 Unadjusted quoted prices in active markets that are accessible at the measurement date for assets or liabilities.

Level 2 Prices other than quoted prices in active markets that are either directly or indirectly observable as of the date of measurement.

Level 3 Prices or valuation techniques that are both significant to the fair value measurement and unobservable.

The carrying amounts of patient accounts receivable, prepaid and other current assets, accounts payable and accrued expenses approximate fair value due to the short maturity of these instruments.

Property, plant, and equipment

Property, plant, and equipment, and other real estate are stated at cost at the time of purchase or fair value at the time of donation, less accumulated depreciation. The Health System's policy is to capitalize expenditures for major improvements and to charge expense for maintenance and repair expenditures which do not extend the lives of the related assets. The provision for depreciation has been determined using the straight-line method at rates which are intended to amortize the cost of assets over their estimated useful lives which range from 10 to 40 years for buildings and improvements, 2 to 20 years for equipment, and the shorter of the lease term, or 5 to 12 years, for leasehold improvements. Certain software development costs are amortized using the straight-line method over a period of up to 10 years. Net interest cost incurred on borrowed funds during the period of construction of capital assets is capitalized as a component of the cost of acquiring those assets.

Gifts of capital assets such as land, buildings, or equipment are reported as support, and excluded from the deficiency of revenue over expenses, unless explicit donor stipulations specify how the donated assets must be used. Gifts of capital assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire capital assets are reported as restricted support. Absent explicit donor stipulations about how long those capital assets must be maintained, expirations of donor restrictions are reported when the donated or acquired capital assets are placed in service.

Bond Issuance Costs

Bond issuance costs, classified on the consolidated balance sheets within long-term debt, are amortized over the term of the related bonds. Amortization is recorded within interest expense in the consolidated statements of operations and changes in net assets using the straight-line method which approximates the effective interest method.

Intangible Assets and Goodwill
The Health System records within other assets on the consolidated balance sheets goodwill and intangible assets such as trade names and leases-in-place. The Health System considers trade names and goodwill to be indefinite-lived assets, assesses them at least annually for impairment or more frequently if certain events or circumstances warrant and recognizes impairment charges for amounts by which the carrying values exceed their fair values. The Health System has recorded $8,367,000 and $8,885,000 as intangible assets as of June 30, 2023 and 2022, respectively.

Gifts
Gifts without donor restrictions are recorded net of related expenses as non-operating gains. Conditional promises to give and indications of intentions to give to the Health System are reported at fair value at the date the gift is received. Gifts are reported with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the consolidated statements of operations and changes in net assets as net assets released from restrictions.

Recently Issued Accounting Pronouncements
In March 2020, January 2021, and April 2022, the FASB issued standard updates on Reference Rate Reform in response to the planned discontinuation of the London Inter-Bank Offered Rate (LIBOR), a key interbank reference rate. The standard provides accounting relief to contract modifications and optional expedients for applying U.S. GAAP to contracts and other transactions that reference LIBOR or other reference rates that are expected to be discontinued because of rate reform. The Health System is currently in the process of evaluating the impact of adoption of these standards on the financial statements.

3. The COVID-19 Pandemic

On March 11, 2020, the World Health Organization designated COVID-19 as a global pandemic resulting in an extraordinary disruption to our nation's healthcare system. In response to COVID-19, the Coronavirus Aid Relief and Economic Security (CARES) Act was enacted which provided different types of economic support to a wide variety of organizations and individuals. The Health System employed several CARES Act provisions, with the most significant impacts summarized below.

Health and Human Services Provider Relief Funds

The Health System received $1,822,000 and $100,346,000 in CARES Act Provider Relief Funds for the years ended June 30, 2023 and 2022, respectively.

In July 2020, HHS issued reporting requirements for CARES Act Provider Relief Funds, requiring recipients to identify healthcare-related expenses that remain unreimbursed by another source, attributable to the COVID-19 pandemic. If those expenses do not exceed the funding received, recipients will need to demonstrate that the remaining funds were used to compensate for a negative variance in patient service revenue. HHS is entitled to recoup Provider Relief Funds awarded in excess of expenses attributable to the COVID-19 pandemic that were not reimbursed

by another source plus losses incurred due to the decline in patient care revenue. There have been no recoupments through June 30, 2023.

Medicare and Medicaid Services (CMS) Accelerated and Advance Payment Program

The Health System received CMS prepayment advances, related to the CARES Act, totaling $245,200,000. In addition, the Health System accumulated payroll tax deferrals of $33,100,000. Repayment of funds commenced in April 2021. The balances of CMS prepayment advances and accumulated payroll tax deferrals at June 30, 2022 were $54,890,000 and $16,550,000, respectively, and are included in estimated third party settlements and accrued compensation and related benefits on the Consolidated Balance Sheets. The amounts for CMS prepayment advances and payroll tax deferrals were repaid, in full, during the year ended June 30, 2023.

The Health System continues to address the challenges and impacts of the COVID-19 pandemic, including protecting the health and safety of employees and patients, as well as assessing the availability of personal protective equipment and other needed supplies to be better positioned for potential surges. Additionally, the Health System continues to evaluate the impact of new or changes to laws and regulations at the federal, state, and local levels and the potential effect on Health System staffing and operations. At this time, the Health System remains unable to accurately predict the full extent to which the COVID-19 pandemic will affect the Health System's future finances and operations.

4. Net Patient Service Revenue and Accounts Receivable

The Health System reports net patient service revenue at amounts that reflect the consideration to which it expects to be entitled in exchange for providing patient care. These amounts are due from patients, third-party payers (including managed care payers and government programs), and others; and they include variable consideration for retroactive revenue adjustments due to settlement of audits, reviews, and investigations. Generally, the Health System bills patients and third-party payers several days after the services were performed or shortly after discharge. Revenue is recognized as performance obligations are satisfied under contracts by providing healthcare services to patients.

The Health System determines performance obligations based on the nature of the services provided. Revenues for performance obligations satisfied over time are recognized based on actual charges incurred in relation to total expected charges as this method provides a reasonable estimate of the transfer of services over the term of performance obligations based on inputs needed to satisfy the obligations. Generally, performance obligations satisfied over time relate to patients receiving inpatient acute care services. For inpatient services, performance obligations are measured from admission to the point when there are no further services required for the patient, which is generally the time of discharge. For outpatient services and physician services, performance obligations are recognized at a point in time when the services are provided and no further patient services are deemed necessary.

Generally, the Health System's patient service performance obligations relate to contracts with a duration of less than one year, therefore the Health System has elected to apply the optional exemption provided in ASC 606-10-50-14a and, therefore, we are not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied

or partially unsatisfied at the end of the reporting period. This generally refers to inpatient services at the end of the reporting period. The performance obligations for these contracts are generally completed when the patients are discharged, which generally occurs within days or weeks of the end of the reporting period.

Established charges represent gross charges. They are not the same as actual pricing, and they generally do not reflect what a hospital is ultimately entitled to for services it provides. Therefore, they are not displayed in the Health System's consolidated statements of operations and changes in net assets.

Hospitals are paid amounts negotiated with insurance companies or set by government entities, which are typically less than established or standard charges. Gross charges are used to calculate Medicare outlier payments and to determine certain elements of payment under managed care contracts. Gross charges are what hospitals charge all patients prior to the application of contractual adjustments and implicit price concessions.

Explicit Pricing Concessions
Revenues for the Health System under the traditional fee-for-service Medicare and Medicaid programs are based on prospectively determined rates per discharge or visit, reasonable (allowable) cost, or prospective rates per episodic period, depending on the type of provider.

- Inpatient acute care services provided to Medicare program beneficiaries are paid using the prospective payment system (PPS) to determine rates-per-discharge. These rates vary according to a patient classification system (DRG), based on diagnostic, clinical, and other factors. In addition, inpatient capital costs (depreciation and interest) are reimbursed by Medicare on the basis of a prospectively determined rate per discharge. Medicare outpatient services are paid on a prospective payment system, based on a pre-determined amount for each outpatient procedure (APC), subject to various mandated modifications. Retrospectively determined cost-based revenues under these programs, such as indirect medical education, direct graduate medical education, disproportionate share hospital, transplant services, and bad debt reimbursement are based on the hospital's cost reports and are estimated using historical trends and current factors. The Health System's payments for inpatient services rendered to NH and VT Medicaid beneficiaries are based on PPS, while outpatient services are reimbursed on a retrospective cost basis, or fee schedules, for NH beneficiaries. VT outpatient beneficiaries are paid on a prospective basis per outpatient procedure.

- Inpatient acute, swing, and outpatient services furnished by Critical Access Hospitals (CAH) are reimbursed by Medicare at 101% of reasonable costs, subject to 2% sequestration, excluding ambulance services and inpatient hospice care.

- Providers of home health services to patients eligible for Medicare home health benefits are paid on a prospective basis, with no retrospective settlement. The prospective payment is based on the scoring attributed to the acuity level of the patient at a rate determined by federal guidelines.

- Hospice services to patients eligible for Medicare hospice benefits are paid on a per diem basis, with no retrospective settlement, provided the aggregate annual Medicare reimbursement is below a predetermined aggregate capitated rate.

- The Health System's cost-based services to Medicare and Medicaid are reimbursed during the year, based on varying interim payment methodologies. Final settlement is determined after the submission of an annual cost report and subject to audit of this report by Medicare and Medicaid auditors, as well as administrative and judicial review. Because the laws, regulations, and rule interpretations governing Medicare and Medicaid reimbursement are complex and change frequently, the estimates recorded could change over time by material amounts.

- Revenues under Managed Care Plans (MCPs) consist primarily of payment terms involving mutually agreed upon rates per diagnosis, discounted fee-for-service rates, or similar contractual arrangements. These revenues are also subject to review and possible audit. The MCPs are billed for patient services on an individual patient basis. An individual patient's bill is subject to adjustments, in accordance with contractual terms in place with the MCPs following their review and adjudication of each bill.

The Health System is not aware of any claims, disputes, or unsettled matters with any payer, that would materially affect its revenues, for which it has not adequately provided in the accompanying Health System's consolidated financial statements.

The Health System provides charity care to patients who are unable to pay for healthcare services they receive as determined by financial conditions. Patients who qualify receive partial or full adjustments to charges for services rendered. The Health System's policy is to treat amounts qualified as charity care as explicit price concessions and, as such, are not reported in net patient service revenue.

Vermont imposes a provider tax on home health agencies in the amount of 4.25% of Vermont annual net patient revenue. In fiscal years 2023 and 2022, home health provider taxes paid were $579,000 and $627,000, respectively.

Implicit Price Concessions
Generally, patients who are covered by third-party payer contracts are responsible for related co-pays, co-insurance, and deductibles, which vary depending on the contractual obligations of patients. The Health System also provides services to uninsured patients and offers those patients a discount from standard charges. The Health System estimates the transaction price for patients with co-pays, co-insurance, and deductibles, and for those who are uninsured, based on historical collection experience and current market conditions. The discount offered to uninsured patients reduces the transaction price at the time of billing. The uninsured and patient responsible accounts, net of discounts recorded, are further reduced through implicit price concessions based on historical collection trends for similar accounts and other known factors that impact the estimation process. Subsequent changes to the estimate of transaction price are generally recorded as adjustments to net patient services revenue in the period of change.

The implicit price concessions included in estimating the transaction price represent the difference between amounts billed to patients and the amounts the Health System expects to collect based on

collection history with similar patients. Although outcomes vary, the Health System's policy is to attempt to collect amounts due from patients, including co-pays, co-insurance, and deductibles due from insurance at the time of service while complying with all federal and state statutes and regulations, including but not limited to, the Emergency Medical Treatment and Active Labor Act (EMTALA). Through various systems and processes the Health System estimates Medicare and Medicaid net patient service revenue and cost report settlements and accrues final expected settlements. For filed cost reports, the accrual is recorded based on those filings, subsequent activity, and on historical trends and other relevant evidence. For periods in which a cost report is yet to be filed, accruals are based on estimates of what is expected to be reported, and any trends and relevant evidence. Cost reports generally must be filed within five months of the closing period.

Settlements with third-party payers for retroactive revenue adjustments due to audits, reviews or investigations are considered variable consideration and are included in the determination of the estimated transaction price for providing patient care using the most likely amount. These settlements are estimated based on the terms of the payment agreement with the payer, correspondence from the payer, and historical settlement activity, including assessments to ensure that it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the retroactive adjustment is subsequently resolved. Estimated settlements are adjusted in future periods as adjustments become known, or as years are settled or are no longer subject to such audits, reviews or investigations.

For the years ended June 30, 2023 and 2022, additional increases in revenue of $24,098,000 and $19,743,000, respectively, were recognized, due to changes in estimates of implicit price concessions for performance obligations satisfied in prior years.

Net operating revenues consist primarily of patient service revenues, principally for patients covered by Medicare, Medicaid, managed care and other health plans, as well as patients covered under the Health System's uninsured discount and charity care programs.

The table below shows the Health System's sources of total operating revenue and other support presented at the net transaction price for the years ended June 30, 2023 and 2022.

	2023		
(in thousands of dollars)	PPS	CAH	Total
Hospital			
Medicare	$ 587,377	$ 106,370	$ 693,747
Medicaid	168,410	18,824	187,234
Commercial	862,502	88,492	950,994
Self-pay	11,307	802	12,109
Subtotal	1,629,596	214,488	1,844,084
Professional	504,370	35,578	539,948
Subtotal	2,133,966	250,066	2,384,032
Home based care			13,125
Subtotal			2,397,157
Other revenue			706,242
Provider Relief Funds			1,822
Total operating revenue and other support			$ 3,105,221

	2022		
(in thousands of dollars)	PPS	CAH	Total
Hospital			
Medicare	$ 542,292	$ 99,976	$ 642,268
Medicaid	158,121	15,739	173,860
Commercial	809,736	81,395	891,131
Self-pay	7,027	902	7,929
Subtotal	1,517,176	198,012	1,715,188
Professional	470,559	40,186	510,745
Subtotal	1,987,735	238,198	2,225,933
Home based care			17,304
Subtotal			2,243,237
Other revenue			528,762
Provider Relief Funds			98,829
Total operating revenue and other support			$ 2,870,828

Medicaid Enhancement Tax & Disproportionate Share Hospital

On May 22, 2018, the State of New Hampshire and all New Hampshire hospitals (Hospitals) agreed to resolve disputed issues and enter into a seven-year agreement to stabilize Disproportionate Share Hospital (DSH) payments, with provisions for alternative payments in the event of legislative changes to the DSH program. Under the agreement, the State committed to make DSH payments to the Hospitals in an amount no less than 86% of the Medicaid Enhancement Tax (MET) proceeds collected in each fiscal year, in addition to providing for directed payments or increased rates for Hospitals in an amount equal to 5% of MET proceeds collected from state fiscal year (SFY) 2021 through SFY 2024. The agreement prioritizes DSH payments to critical access hospitals in an amount equal to 75% of allowable uncompensated care (UCC), with the remainder distributed to Hospitals without critical access designation in proportion to their allowable UCC amounts.

During the years ended June 30, 2023 and 2022, the Health System received DSH payments of approximately, $85,853,000 and $77,488,000, respectively. DSH payments are subject to audit and, therefore, for the years ended June 30, 2023 and 2022, the Health System recognized as revenue DSH receipts of approximately $83,582,000 and approximately $75,988,000, respectively.

During the years ended June 30, 2023 and 2022, the Health System recorded $85,715,000 and $82,725,000, respectively, of State of NH MET and State of VT provider taxes. The taxes are calculated at 5.4% for NH and 6.0% for VT of certain patient service revenues. The Provider taxes are included in operating expenses in the Consolidated Statements of Operations and Changes in Net Assets.

Accounts Receivable

The following table categorizes payors into four groups based on their respective percentages of patient accounts receivable as of June 30, 2023 and 2022:

	2023	2022
Medicare	36%	38%
Medicaid	12%	12%
Commercial	41%	38%
Self Pay	11%	12%
Total	100%	100%

5. Investments

The composition of investments at June 30, 2023 and 2022 is set forth in the following table:

(in thousands of dollars)	2023	2022
Assets limited as to use		
Internally designated by board		
Cash and short-term investments	$ 6,988	$ 31,130
U.S. government securities	80,595	126,222
Domestic corporate debt securities	271,321	234,490
Global debt securities	37,092	68,610
Domestic equities	205,200	198,742
International equities	75,199	63,634
Emerging markets equities	37,080	34,636
Global equities	77,479	73,035
Real Estate Investment Trust	2	2
Private equity funds	141,808	138,605
Hedge funds	44,558	55,069
Subtotal	977,322	1,024,175
Investments held by captive insurance companies (Note 12)		
U.S. government securities	30,366	27,242
Domestic corporate debt securities	13,918	7,902
Global debt securities	13,180	7,595
Domestic equities	13,994	10,091
International equities	5,372	4,692
Subtotal	76,830	57,522
Held by trustee under indenture agreement (Note 10)		
Cash and short-term investments	17,310	99,397
Total assets limited as to use	1,071,462	1,181,094
Other investments for restricted activities		
Cash and short-term investments	21,243	8,463
U.S. government securities	27,323	27,600
Domestic corporate debt securities	45,864	37,343
Global debt securities	5,282	10,059
Domestic equities	30,754	34,142
International equities	11,054	10,698
Emerging markets equities	5,187	5,587
Global equities	10,281	11,153
Real Estate Investment Trust	18	19
Private equity funds	18,816	21,166
Hedge funds	6,368	8,852
Other	34	34
Total other investments for restricted activities	182,224	175,116
Total investments	$ 1,253,686	$ 1,356,210

Investments are accounted for using either the fair value method or equity method of accounting, as appropriate on a case-by-case basis. The fair value method is used for all debt securities and equity securities that are traded on active markets and are valued at prices that are readily available in those markets. The equity method is used when investments are made in pooled/commingled investment funds that represent investments where shares or units are owned of pooled funds rather than the underlying securities in that fund. These pooled/commingled funds make underlying investments in securities from the asset classes listed above.

The following tables summarize investments by the accounting method utilized as of June 30, 2023 and 2022. Accounting standards require disclosure of additional information for those securities accounted for using the fair value method, as shown in Note 7.

	2023		
(in thousands of dollars)	Fair Value	Equity	Total
Cash and short-term investments	$ 45,541	$ -	$ 45,541
U.S. government securities	138,284	-	138,284
Domestic corporate debt securities	122,320	208,783	331,103
Global debt securities	55,554	-	55,554
Domestic equities	204,541	45,407	249,948
International equities	57,221	34,404	91,625
Emerging markets equities	267	42,000	42,267
Global equities	-	87,760	87,760
Real Estate Investment Trust	20	-	20
Private equity funds	-	160,624	160,624
Hedge funds	456	50,470	50,926
Other	34	-	34
Total investments	$ 624,238	$ 629,448	$ 1,253,686

	2022		
(in thousands of dollars)	Fair Value	Equity	Total
Cash and short-term investments	$ 138,990	$ -	$ 138,990
U.S. government securities	181,064	-	181,064
Domestic corporate debt securities	118,642	161,093	279,735
Global debt securities	57,558	28,706	86,264
Domestic equities	191,767	51,208	242,975
International equities	47,631	31,393	79,024
Emerging markets equities	298	39,926	40,224
Global equities	-	84,187	84,187
Real Estate Investment Trust	21	-	21
Private equity funds	-	159,771	159,771
Hedge funds	443	63,478	63,921
Other	34	-	34
Total investments	$ 736,448	$ 619,762	$ 1,356,210

For the years ended June 30, 2023 and 2022, investment income (loss) is reflected in the accompanying Consolidated Statements of Operations and Changes in Net Assets as other operating revenue of approximately $905,000 and $857,000, respectively, and as non-operating gains (losses) of approximately $58,119,000 and ($78,744,000), respectively.

Private equity limited partnership shares are not eligible for redemption from the fund or general partner. It is the intent of the Health System to hold these investments until the fund has fully distributed all proceeds to the limited partners and the term of the partnership agreements expire. Under the terms of these agreements, the Health System has committed to contribute a specified level of capital over a defined period of time. Through June 30, 2023 and 2022, the Health System has outstanding commitments of $79,753,000 and $75,070,000, respectively.

6. Property, Plant, and Equipment

Property, plant, and equipment consists of the following at June 30, 2023 and 2022:

(in thousands of dollars)	2023	2022
Land	$ 40,749	$ 40,749
Construction in progress	43,117	163,145
Land improvements	52,054	44,834
Buildings and improvements	1,166,776	984,743
Equipment	1,101,410	1,042,582
Subtotal property, plant, and equipment	2,404,106	2,276,053
Less accumulated depreciation	1,592,484	1,511,213
Total property, plant, and equipment, net	$ 811,622	$ 764,840

As of June 30, 2023, construction in progress primarily consists of four projects; the Family and Community Care Clinic located in Keene, NH, the renovation of inpatient wings as part of the Pavilion backfill project located in Lebanon, NH, and two lab software upgrades to the Lebanon campus. The estimated cost to complete the construction in progress is approximately $10,700,000.

The construction in progress as of June 30, 2022, included the in-patient tower, the emergency department (ED) expansion and the central pharmacy/supply chain facility renovation. All were placed in service during the year ended June 30, 2023.

Capitalized interest of $59,000 and $6,853,000 is included in construction in progress as of June 30, 2023 and 2022, respectively.

Depreciation expense included in operating activities was $87,029,000 and $83,661,000 for 2023 and 2022, respectively.

7. Fair Value Measurements

The following is a description of the valuation methodologies for assets and liabilities measured at fair value on a recurring basis:

Cash and Short-Term Investments
Consists of money market funds and are valued at net asset value (NAV) reported by the financial institution and cash which will be used for future investment opportunities.

Domestic, Emerging Markets and International Equities
Consists of actively traded equity securities and mutual funds which are valued at the closing price reported on an active market on which the individual securities are traded (Level 1 measurements).

U.S. Government Securities, Domestic Corporate and Global Debt Securities
Consists of U.S. government securities, domestic corporate and global debt securities, mutual funds and pooled/commingled funds that invest in U.S. government securities, domestic corporate and global debt securities. Securities are valued based on quoted market prices or dealer quotes where available (Level 1 measurement). If quoted market prices are not available, fair values are based on quoted market prices of comparable instruments or, if necessary, matrix pricing from a third party pricing vendor to determine fair value (Level 2 measurements). Matrix prices are based on quoted prices for securities with similar coupons, ratings and maturities, rather than on specific bids and offers for a designated security. Investments in mutual funds are measured based on the quoted NAV as of the close of business in the respective active market (Level 1 measurements).

Investments are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The following tables set forth the consolidated financial assets and liabilities that were accounted for at fair value on a recurring basis as of June 30, 2023 and 2022:

	2023			
(in thousands of dollars)	Level 1	Level 2	Level 3	Total
Assets				
Investments				
Cash and short term investments	$ 45,541	$ -	$ -	$ 45,541
U.S. government securities	138,284	-	-	138,284
Domestic corporate debt securities	41,351	80,969	-	122,320
Global debt securities	24,429	31,125	-	55,554
Domestic equities	200,252	4,289	-	204,541
International equities	57,221	-	-	57,221
Emerging market equities	267	-	-	267
Real estate investment trust	20	-	-	20
Hedge funds	456	-	-	456
Other	-	34	-	34
Total fair value investments	507,821	116,417	-	624,238
Deferred compensation plan assets				
Cash and short-term investments	11,893	-	-	11,893
U.S. government securities	40	-	-	40
Domestic corporate debt securities	10,453	-	-	10,453
Global debt securities	16	-	-	16
Domestic equities	41,841	-	-	41,841
International equities	5,874	-	-	5,874
Emerging market equities	21	-	-	21
Real estate	14	-	-	14
Multi strategy fund	62,689	-	-	62,689
Total deferred compensation plan assets	132,841	-	-	132,841
Beneficial interest in trusts	-	-	14,875	14,875
Total assets	$ 640,662	$ 116,417	$ 14,875	$ 771,954

	2022			
(in thousands of dollars)	Level 1	Level 2	Level 3	Total
Assets				
Investments				
Cash and short term investments	$ 138,990	$ -	$ -	$ 138,990
U.S. government securities	181,064	-	-	181,064
Domestic corporate debt securities	1,768	116,874	-	118,642
Global debt securities	24,745	32,813	-	57,558
Domestic equities	187,063	4,704	-	191,767
International equities	47,631	-	-	47,631
Emerging market equities	298	-	-	298
Real estate investment trust	21	-	-	21
Hedge funds	443	-	-	443
Other	-	34	-	34
Total fair value investments	582,023	154,425	-	736,448
Deferred compensation plan assets				
Cash and short-term investments	8,053	-	-	8,053
U.S. government securities	36	-	-	36
Domestic corporate debt securities	10,874	-	-	10,874
Global debt securities	964	-	-	964
Domestic equities	33,742	-	-	33,742
International equities	4,911	-	-	4,911
Emerging market equities	19	-	-	19
Real estate	12	-	-	12
Multi strategy fund	57,964	-	-	57,964
Total deferred compensation plan assets	116,575	-	-	116,575
Beneficial interest in trusts	-	-	16,051	16,051
Total assets	$ 698,598	$ 154,425	$ 16,051	$ 869,074

There were no transfers into or out of Level 1, 2, or 3 measurements due to changes in valuation methodologies during the years ended June 30, 2023 and 2022.

There were no liquidations of Level 3 measurements during the years ended June 30, 2023 and 2022.

8. Net Assets with Donor Restrictions

Net assets with donor restrictions are available for the following purposes at June 30, 2023 and 2022:

(in thousands of dollars)	2023	2022
Investments held in perpetuity	$ 88,926	$ 84,117
Healthcare services	38,596	36,123
Research	28,176	27,477
Health education	27,374	27,164
Charity care	12,486	12,155
Other	10,825	8,639
Purchase of equipment	3,950	3,828
Total net assets with donor restrictions	$ 210,333	$ 199,503

9. Board Designated and Endowment Funds

Net assets include funds established for a variety of purposes including both donor-restricted endowment funds and funds designated by the Board of Trustees to function as endowments. 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.

The Health System has interpreted the NH and VT Uniform Prudent Management of Institutional Funds Acts (UPMIFA or Act) for donor-restricted endowment funds as requiring the preservation of the original value of gifts, as of the gift date, to donor-restricted endowment funds, absent explicit donor stipulations to the contrary. The Health System's net assets with donor restrictions, which are to be held in perpetuity, consist of (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to be held in perpetuity, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund, if any. Collectively these amounts are referred to as the historic dollar value of the fund.

Net assets without donor restrictions include funds designated by the Board of Trustees to function as endowments, the income from certain donor-restricted endowment funds, and any accumulated investment return thereon, which pursuant to donor intent may be expended based on trustee or management designation. Net assets with donor restrictions that are temporary in nature, either restricted by time or purpose, include funds appropriated for expenditure pursuant to endowment and investment spending policies, certain expendable endowment gifts from donors, and any retained income and appreciation on donor-restricted endowment funds, which are restricted by the donor to a specific purpose or by law. When the restrictions on these funds have been met, the funds are reclassified to net assets without donor restrictions.

In accordance with the Act, the Health System considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: the duration and preservation of the fund; the purposes of the donor-restricted endowment fund; general economic

conditions; the possible effect of inflation and deflation; the expected total return from income and the appreciation of investments; other resources available; and investment policies.

The Health System has endowment investment and spending policies that attempt to provide a predictable stream of funding for programs supported by its endowment while ensuring that the purchasing power does not decline over time. The Health System targets a diversified asset allocation that places emphasis on investments in domestic and international equities, fixed income, private equity, and hedge fund strategies to achieve its long-term return objectives within prudent risk constraints. The Health System's Investment Committee reviews the policy portfolio asset allocations, exposures, and risk profile on an ongoing basis.

The Health System, as a policy, may appropriate for expenditure or accumulate so much of an endowment fund as the institution determines is prudent for the uses, benefits, purposes, and duration for which the endowment is established, subject to donor intent expressed in the gift instrument and the standard of prudence prescribed by the Act.

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below their original contributed value. Such market losses were not material as of June 30, 2023 and 2022.

Endowment net asset composition by type of fund consists of the following at June 30, 2023 and 2022:

	2023		
(in thousands of dollars)	Without Donor Restrictions	With Donor Restrictions	Total
Donor-restricted endowment funds	$ -	$ 111,843	$ 111,843
Board-designated endowment funds	28,688	-	28,688
Total endowed net assets	$ 28,688	$ 111,843	$ 140,531

	2022		
(in thousands of dollars)	Without Donor Restrictions	With Donor Restrictions	Total
Donor-restricted endowment funds	$ -	$ 107,590	$ 107,590
Board-designated endowment funds	41,344	-	41,344
Total endowed net assets	$ 41,344	$ 107,590	$ 148,934

Changes in endowment net assets for the years ended June 30, 2023 and 2022 are as follows:

	2023		
(in thousands of dollars)	Without Donor Restrictions	With Donor Restrictions	Total
Beginning of year balances	$ 41,344	$ 107,590	$ 148,934
Net investment return	212	1,305	1,517
Contributions	-	3,201	3,201
Transfers	(12,743)	2,561	(10,182)
Release of appropriated funds	(125)	(2,814)	(2,939)
End of year balances	$ 28,688	$ 111,843	$ 140,531
End of year balances		111,843	
Beneficial interest in perpetual trusts		13,954	
Net assets with donor restrictions		$ 125,797	

	2022		
(in thousands of dollars)	Without Donor Restrictions	With Donor Restrictions	Total
Beginning of year balances	$ 41,728	$ 108,213	$ 149,941
Net investment return	(1,065)	(3,998)	(5,063)
Contributions	-	12,950	12,950
Transfers	795	(7,105)	(6,310)
Release of appropriated funds	(114)	(2,470)	(2,584)
End of year balances	$ 41,344	$ 107,590	$ 148,934
End of year balances		107,590	
Beneficial interest in perpetual trusts		14,903	
Net assets with donor restrictions		$ 122,493	

10. Long-Term Debt

A summary of obligated group debt at June 30, 2023 and 2022 is as follows:

(in thousands of dollars)	2023	2022
Variable rate issues		
New Hampshire Health and Education Facilities Authority (NHHEFA) Revenue Bonds		
Series 2018A, principal maturing in varying annual amounts, through August 2037 (1)	$ 83,355	$ 83,355
Fixed rate issues		
New Hampshire Health and Education Facilities Authority Revenue Bonds		
Series 2018B, principal maturing in varying annual amounts, through August 2048 (1)	303,102	303,102
Series 2020A, principal maturing in varying annual amounts, through August 2059 (2)	125,000	125,000
Series 2017A, principal maturing in varying annual amounts, through August 2040 (3)	122,435	122,435
Series 2017B, principal maturing in varying annual amounts, through August 2031 (3)	109,800	109,800
Series 2019A, principal maturing in varying annual amounts, through August 2043 (4)	99,165	99,165
Series 2018C, principal maturing in varying annual amounts, through August 2030 (5)	22,860	23,950
Series 2012, principal maturing in varying annual amounts, through July 2039 (6)	21,715	22,605
Series 2014B, principal maturing in varying annual amounts, through August 2033 (7)	14,530	14,530
Series 2016B, principal maturing in varying annual amounts, through August 2045 (8)	10,970	10,970
Series 2014A, principal maturing in varying annual amounts, through August 2022 (7)	-	4,810
Note payable		
Note payable to a financial institution due in monthly interest only payments through May 2035 (9)	125,000	125,000
Total obligated group debt	$ 1,037,932	$ 1,044,722

A summary of long-term debt at June 30, 2023 and 2022 is as follows:

(in thousands of dollars)	2023	2022
Other		
Mortgage note payable to the US Dept of Agriculture; monthly payments of $10,892 include interest of 2.375% through November 2046	$ 2,343	$ 2,417
Note payable to a financial institution with entire principal due June 2034; collateralized by land and building. The note payable is interest free	232	247
Note payable to a financial institution payable in interest free monthly installments through December 2024; collateralized by associated equipment	32	55
Total nonobligated group debt	2,607	2,719
Total obligated group debt	1,037,932	1,044,722
Total long-term debt	1,040,539	1,047,441
Add: Original issue premium and discounts, net	80,112	83,249
Less: Current portion	15,236	6,596
Debt issuance costs, net	6,453	6,806
Total long-term debt, net	$ 1,098,962	$ 1,117,288

Aggregate annual principal payments for the next five years ending June 30 and thereafter are as follows:

(in thousands of dollars)	2023
2024	$ 15,236
2025	19,363
2026	20,209
2027	20,915
2028	21,574
Thereafter	943,242
Total	$ 1,040,539

Dartmouth-Hitchcock Obligated Group (DHOG) Debt

MHMH established the DHOG for the purpose of issuing bonds financed through NHHEFA or the "Authority". The members of the obligated group at June 30, 2023 consist of D-HH, MHMH, DHC, NLH, MAHHC, and APD. The members of the obligated group at June 30, 2022 consisted of D-HH, MHMH, DHC, Cheshire, NLH, MAHHC, and APD. D-HH is designated as the obligated group agent.

Effective June 26, 2023, after approval from the D-HH Board of Trustees, Cheshire withdrew from the DHOG. The Cheshire Series 2012 bonds and the related obligated group note securing the Cheshire bonds, will remain outstanding and therefore constitute a continuing joint and several obligation of the DHOG.

Revenue bonds, issued by members of the DHOG, are administered through notes registered in the name of the Bond Trustee and in accordance with the terms of a Master Trust Indenture. The Master Trust Indenture contains provisions permitting the addition, withdrawal, or consolidation of members of the DHOG under certain conditions. The notes constitute a joint and several obligation of the members of the DHOG (and any other future members of the DHOG) and are equally and ratably collateralized by a pledge of the members' gross receipts. The DHOG is also subject to certain annual covenants under the Master Trust Indenture, the most restrictive is the Annual Debt Service Coverage Ratio (1.10x).

(1) Series 2018A and Series 2018B Revenue Bonds

The DHOG issued NHHEFA Revenue Bonds, Series 2018A and Series 2018B, in February 2018. The Series 2018A revenue bonds mature in variable amounts through 2037 and were used primarily to refund a portion of Series 2015A and Series 2016A revenue bonds. The Series 2018B revenue bonds mature in variable amounts through 2048, and were used primarily to refund a portion of Series 2015A and Series 2016A revenue bonds, revolving line of credit, Series 2012 bank loan, and the Series 2015A and Series 2016A swap terminations. The interest on the Series 2018A revenue bonds is variable, with a current interest rate of 5.00%. The interest on the Series 2018B revenue bonds is fixed, with an interest rate of 4.18%, and matures in variable amounts through 2048.

(2) Series 2020A Revenue Bonds

The DHOG issued NHHEFA Revenue Bonds, Series 2020A, in February 2020. The Series 2020A revenue bonds mature in variable amounts through 2059 and the proceeds are being used primarily to fund the construction of a 212,000 square foot inpatient pavilion in Lebanon, NH, as well as various equipment. The interest on the Series 2020A revenue bonds is fixed, with an interest rate of 5.00%.

(3) Series 2017A and Series 2017B Revenue Bonds

The DHOG issued NHHEFA Revenue Bonds, Series 2017A and Series 2017B, in December 2017. The Series 2017A revenue bonds mature in variable amounts through 2040 and were used primarily to refund Series 2009 and Series 2010 revenue bonds. The Series 2017B revenue bonds mature in variable amounts through 2031 and were used to refund Series 2012A and Series 2012B revenue bonds. The interest on the Series 2017A revenue bonds is fixed, with an interest rate of 5.00%. The interest on the Series 2017B revenue bonds is fixed, with an interest rate of 2.54%.

(4) Series 2019A Revenue Bonds

The DHOG issued NHHEFA Revenue Bonds, Series 2019A, in October 2019. The Series 2019A revenue bonds mature in variable amounts through 2043 and were used primarily to

fund the construction of a 91,000 square foot expansion of facilities in Manchester, NH, to include an Ambulatory Surgical Center as well as various equipment. The interest on the Series 2019A revenue bonds is fixed, with an interest rate of 4.00%.

(5) Series 2018C Revenue Bonds

The DHOG issued NHHEFA Revenue Bonds, Series 2018C, in August 2018. The Series 2018C revenue bonds mature in variable amounts through 2030 and were used primarily to refinance the Series 2010 revenue bonds. The interest on the Series is fixed, with an interest rate of 3.22%.

(6) Series 2012 Revenue Bonds

The DHOG issued NHHEFA Revenue Bonds, Series 2012, in November 2012. The Series 2012 revenue bonds mature in variable amounts through 2039 and were used to refund 1998 and 2009 Series revenue bonds, finance the settlement cost of the interest rate swap, and finance the purchase of certain equipment and renovations. The revenue bonds have fixed interest coupon rates ranging from 2.0% to 5.0% (a net interest cost of 3.96%).

(7) Series 2014A and Series 2014B Revenue Bonds

The DHOG issued NHHEFA Revenue Bonds, Series 2014A and Series 2014B, in August 2014. The Series 2014A revenue bonds mature in 2022. The Series 2014B revenue bonds mature at various dates through 2033. The proceeds from the Series 2014A and 2014B revenue bonds were used partially to refund the Series 2009 revenue bonds and to cover cost of issuance. Interest on the 2014A revenue bonds is fixed, with an interest rate of 2.63%. Interest on the Series 2014B revenue bonds is fixed, with an interest rate of 4.00%.

(8) Series 2016B Revenue Bonds

The DHOG issued NHHEFA Revenue Bonds, Series 2016B, in July 2016, through a private placement with a financial institution. The Series 2016B revenue bonds mature at various dates through 2045 and were used to finance certain 2016 projects. The Series 2016B is fixed, with an interest rate of 1.78%.

(9) Note payable to financial institution

The DHOG issued a note payable to TD Bank in May 2020. Issued in response to the COVID-19 pandemic, the proceeds from the note will be used to fund working capital, as needs require. The note matures at various dates through 2035 and is fixed, with an interest rate of 2.56%.

Outstanding joint and several indebtedness of the DHOG at June 30, 2023 and 2022 is $1,037,932,000 and $1,044,722,000, respectively.

The Health System Indenture agreements require establishment and maintenance of debt service reserves and other trustee held funds. Trustee held funds of $17,310,000 and $99,397,000 at June 30, 2023 and 2022, respectively, are classified as assets limited as to use in the accompanying Consolidated Balance Sheets (Note 5). In addition, debt service reserves of approximately $46,000

and $6,674,000 at June 30, 2023 and 2022, respectively, are classified as other current assets in the accompanying Consolidated Balance Sheets. The debt service reserves are mainly comprised of escrowed construction funds at June 30, 2023 and 2022.

For the years ended June 30, 2023 and 2022 interest expense on the Health System's long-term debt is reflected in the accompanying Consolidated Statements of Operations and Changes in Net Assets as operating expense of approximately $34,515,000 and $32,113,000, respectively, and other non-operating losses of $3,782,000 and $3,782,000, respectively, net of amounts capitalized.

11. Employee Benefits

Eligible employees of the Health System are covered under various defined benefit and/or defined contribution plans. In addition, certain members provide postretirement medical and life insurance benefit plans to certain active and former employees who meet eligibility requirements. The postretirement medical and life plans are not funded.

The Health System's defined benefit plans have been frozen and, therefore, there are no remaining participants earning benefits in any of the Health System's defined benefit plans.

Defined Benefit Plans
Net periodic pension expense included in employee benefits expense, in the Consolidated Statements of Operations and Changes in Net Assets, is comprised of the following components for the years ended June 30, 2023 and 2022:

(in thousands of dollars)	2023	2022
Interest cost on projected benefit obligation	$ 45,924	$ 36,722
Expected return on plan assets	(46,071)	(65,917)
Net loss amortization	15,820	13,139
Total net periodic pension expense	$ 15,673	$ (16,056)

The following assumptions were used to determine net periodic pension expense as of June 30, 2023 and 2022:

	2023	2022
Discount rates	4.40% - 5.10%	3.30%
Rate of increase in compensation	N/A	N/A
Expected long-term rates of return on plan assets	4.40% - 7.25%	7.50%

The following table sets forth the funded status and amounts recognized in the Health System's consolidated financial statements for the defined benefit pension plans at June 30, 2023 and 2022:

(in thousands of dollars)	2023	2022
Change in benefit obligation		
Benefit obligation, beginning of year	$ 938,886	$ 1,140,221
Interest cost	45,924	36,722
Benefits paid	(58,580)	(54,864)
Actuarial loss	(59,480)	(183,193)
Benefit obligation, end of year	866,750	938,886
Change in plan assets		
Fair value of plan assets, beginning of year	747,095	958,864
Actual return on plan assets	1,229	(169,405)
Benefits paid	(58,580)	(54,864)
Employer contributions	-	12,500
Fair value of plan assets, end of year	689,744	747,095
Funded status of the plans	(177,006)	(191,791)
Less: Current portion of liability for pension	-	-
Long-term portion of liability for pension	(177,006)	(191,791)
Liability for pension	$ (177,006)	$ (191,791)

As of June 30, 2023 and 2022, the liability for pension is included in the liability for pension and other postretirement plan benefits in the accompanying Consolidated Balance Sheets.

Amounts not yet reflected in net periodic pension expense and included in the change in net assets without donor restrictions include $489,486,000 and $519,946,000 of net actuarial loss as of June 30, 2023 and 2022, respectively.

The amounts amortized from net assets without donor restrictions into net periodic pension expense in fiscal year 2023 for net actuarial losses was $15,820,000.

The following table sets forth the assumptions used to determine the accumulated benefit obligation at June 30, 2023 and 2022:

	2023	2022
Discount rates	4.85 - 5.90%	4.40 - 5.10%
Rate of increase in compensation	N/A	N/A

The primary investment objective for the defined benefit plans' assets is to support the pension liabilities of the pension plans for employees of the Health System, by providing long-term capital appreciation and by also using a Liability Driven Investing ("LDI") strategy to partially hedge the impact fluctuating interest rates have on the value of the pension plan's liabilities. As of June 30,

2023, it is expected that the LDI strategy will hedge approximately 70% of the interest rate risk associated with pension liabilities. As of June 30, 2022, the expected LDI hedge was approximately 70%. To achieve the appreciation and hedging objectives, the pension plans utilize a diversified structure of asset classes. The asset classes are designed to achieve stated performance objectives, measured on a total return basis which includes income plus realized and unrealized gains and losses.

The range of target allocation percentages and the target allocations for the various investments are as follows:

	Range of Target Allocations	Target Allocations
Cash and short-term investments	0–5%	3%
U.S. government securities	0–10	5
Domestic debt securities	20–58	42
Global debt securities	6–26	4
Domestic equities	5–35	17
International equities	5–15	7
Emerging market equities	3–13	4
Global Equities	0-10	6
Real estate investment trust funds	0–5	1
Private equity funds	0–5	0
Hedge funds	5–18	11

To the extent an asset class falls outside of its target range on a quarterly basis, the Health System shall determine appropriate steps, as it deems necessary, to rebalance the asset class.

The Boards of Trustees of the Health System, as plan sponsors, oversee the design, structure, and prudent professional management of the Health System's pension plans' assets, in accordance with Board approved investment policies, roles, responsibilities, and authorities and more specifically the following:

- Establishing and modifying asset class targets with Board approved policy ranges,
- Approving the asset class rebalancing procedures,
- Hiring and terminating investment managers, and
- Monitoring performance of the investment managers, custodians and investment consultants.

The hierarchy and inputs to valuation techniques to measure fair value of the Plans' assets are the same as outlined in Note 7. In addition, the estimation of fair value of investments in private equity and hedge funds for which the underlying securities do not have a readily determinable value is made using the NAV per share or its equivalent as a practical expedient. The Health System's pension plans own interests in both private equity and hedge funds rather than in securities

underlying each fund and, therefore, the Health System generally considers such investments as Level 3, even though the underlying securities may not be difficult to value or may be readily marketable.

The following table sets forth the Health System's pension plans' investments that were accounted for at fair value as of June 30, 2023 and 2022:

	2023					
(in thousands of dollars)	Level 1	Level 2	Level 3	Total	Redemption or Liquidation	Days' Notice
Investments						
Cash and short-term investments	$ -	$ 10,667	$ -	$ 10,667	Daily	1
U.S. government securities	22,919	-	-	22,919	Daily–Monthly	1–15
Domestic debt securities	96,004	250,964	-	346,968	Daily–Monthly	1–15
Global debt securities	-	-	-	-	Daily–Monthly	1–15
Domestic equities	89,391	26,849	-	116,240	Daily–Monthly	1–10
International equities	18,912	22,361	-	41,273	Daily–Monthly	1–11
Emerging market equities	-	26,743	-	26,743	Daily–Monthly	1–17
Global equities	-	52,461	-	52,461	Daily–Monthly	1–17
Private equity funds	-	-	13	13	See Note 5	See Note 5
Hedge funds	-	-	72,460	72,460	Quarterly–Annual	60–96
Total investments	$ 227,226	$ 390,045	$ 72,473	$ 689,744		

	2022					
(in thousands of dollars)	Level 1	Level 2	Level 3	Total	Redemption or Liquidation	Days' Notice
Investments						
Cash and short-term investments	$ -	$ 16,030	$ -	$ 16,030	Daily	1
U.S. government securities	124,686	-	-	124,686	Daily–Monthly	1–15
Domestic debt securities	17,530	226,107	-	243,637	Daily–Monthly	1–15
Global debt securities	-	24,136	-	24,136	Daily–Monthly	1–15
Domestic equities	104,070	31,324	-	135,394	Daily–Monthly	1–10
International equities	15,558	20,406	-	35,964	Daily–Monthly	1–11
Emerging market equities	-	25,487	-	25,487	Daily–Monthly	1–17
Global equities	-	54,787	-	54,787	Daily–Monthly	1–17
Private equity funds	-	-	14	14	See Note 5	See Note 5
Hedge funds	-	-	86,960	86,960	Quarterly–Annual	60–96
Total investments	$ 261,844	$ 398,277	$ 86,974	$ 747,095		

The following tables present additional information about the changes in Level 3 assets measured at fair value for the years ended June 30, 2023 and 2022:

	2023		
(in thousands of dollars)	Hedge Funds	Private Equity Funds	Total
Beginning of year balances	$ 86,960	$ 14	$ 86,974
Sales	(13,013)	-	(13,013)
Net unrealized losses	(1,487)	(1)	(1,488)
End of year balances	$ 72,460	$ 13	$ 72,473

	2022		
(in thousands of dollars)	Hedge Funds	Private Equity Funds	Total
Beginning of year balances	$ 15,512	$ 15	$ 15,527
Purchases	81,400	-	81,400
Sales	(2,152)	-	(2,152)
Net unrealized losses	(7,800)	(1)	(7,801)
End of year balances	$ 86,960	$ 14	$ 86,974

The total aggregate net unrealized (losses) gains included in the fair value of the Level 3 investments as of June 30, 2023 and 2022 were approximately ($12,443,000) and ($543,000), respectively. Hedge funds totaling $13,013,000 and $2,152,000 were liquidated in 2023 and 2022, respectively.

There were no transfers into or out of Level 1, 2, or 3 measurements due to changes in valuation methodologies during the years ended June 30, 2023 and 2022.

The weighted average asset allocation, by asset category, for the Health System's pension plans is as follows at June 30, 2023 and 2022:

	2023	2022
Cash and short-term investments	3 %	2 %
U.S. government securities	5	17
Domestic debt securities	42	33
Global debt securities	4	3
Domestic equities	17	18
International equities	7	5
Emerging market equities	4	3
Global equities	6	7
Hedge funds	12	12
Total	100 %	100 %

The expected long-term rate of return on plan assets is reviewed annually, taking into consideration the asset allocation, historical returns on the types of assets held, and the current economic environment. Based on these factors, it is expected that the pension assets will earn an average of 7.25% per annum.

The Health System is expected to contribute approximately $15,888,000 to the Plans in 2024 however actual contributions may vary from expected amounts.

The following benefit payments, which reflect expected future service, as appropriate, are expected to be paid for the years ending June 30 and thereafter:

(in thousands of dollars)	
2024	$ 122,722
2025	58,784
2026	59,960
2027	61,029
2028	61,971
2029 - 2033	313,803

The Cheshire Medical Center plan was terminated effective June 30, 2022, pending regulatory approvals. Following regulatory approval, the plan sponsor intends to distribute assets and settle plan obligations through a lump sum offering to active and terminated vested participants and a group annuity contract will be purchased for any participant that doesn't elect the lump sum, along with all participants currently in pay status. The benefit obligation for the plan reflects anticipated disbursement costs and a terminal cash contribution to fully fund benefits will be made at that time. The obligations reflect the cost of providing the lump sums and group annuity, described above, as well as administrative costs and a terminal contribution which will be necessary to fund all of the costs of terminating the plan. It is expected that the obligations will be settled by June 30, 2024 and the plan termination liability will reflect economic conditions, lump sum election rates and annuity pricing at that time. As a result, the final plan termination liability may be different from the amounts shown in this report.

Defined Contribution Plans
The Health System has employer-sponsored plans for certain of its members, under which the employer makes contributions based on specified percentages of compensation and employee deferral amounts. Total employer contributions to the plan of approximately $71,152,000 and $64,946,000 in 2023 and 2022, respectively, are included in employee benefits expenses in the accompanying Consolidated Statements of Operations and Changes in Net Assets.

Postretirement Medical and Life Insurance Benefits
The Health System has postretirement medical and life insurance benefit plans covering certain of its active and former employees. The plans generally provide medical or medical and life insurance benefits to certain retired employees who meet eligibility requirements. The plans are not funded.

Net periodic postretirement medical and life benefit (income) cost is comprised of the components listed below for the years ended June 30, 2023 and 2022:

(in thousands of dollars)	2023	2022
Service cost	$ 357	$ 456
Interest cost	1,956	1,394
Net loss amortization	62	752
Total	$ 2,375	$ 2,602

The following table sets forth the accumulated postretirement medical and life insurance benefit obligation amounts recognized in the Health System's consolidated financial statements at June 30, 2023 and 2022:

(in thousands of dollars)	2023	2022
Change in benefit obligation		
Accumulated benefit obligation, beginning of year	$ 40,315	$ 46,863
Service cost	357	456
Interest cost	1,956	1,394
Benefits paid	(3,588)	(3,401)
Actuarial loss	(6,355)	(4,964)
Employer contributions	-	(33)
Accumulated benefit obligation, end of year	32,685	40,315
Current portion of liability for postretirement medical and life benefits	$ (3,386)	$ (3,500)
Long-term portion of liability for postretirement medical and life benefits	(29,299)	(36,815)
Funded status of the plans and liability for postretirement medical and life benefits	$ (32,685)	$ (40,315)

As of June 30, 2023 and 2022, the liability for postretirement medical and life insurance benefits is included in the liability for pension and other postretirement plan benefits in the accompanying Consolidated Balance Sheets.

Amounts not yet reflected in net periodic income for the postretirement medical and life insurance benefit plans, included in the change in net assets without donor restrictions, are as follows:

(in thousands of dollars)	2023	2022
Net actuarial (income) loss	(1,970)	4,445
Total	$ (1,970)	$ 4,445

The following future benefit payments, which reflect expected future service, as appropriate, are expected to be paid for the years ending June 30, 2023 and thereafter:

(in thousands of dollars)	
2024	$ 3,486
2025	3,424
2026	3,396
2027	3,387
2028	3,227
2029-2033	14,893

In determining the accumulated benefit obligation for the postretirement medical and life insurance plans, the Health System used a discount rates of 6.00 - 6.10% in 2023, and an assumed healthcare cost trend rate of 6.50 - 7.00%, trending down to 5.00% in 2029 and thereafter.

12. Professional and General Liability Insurance Coverage

D-H, along with Dartmouth College, Cheshire, NLH, APD, MAHHC, and VNH are provided professional and general liability insurance on a claims-made basis through Hamden Assurance Risk Retention Group, Inc. (RRG), a VT captive insurance company. RRG cedes the majority of this risk to Hamden Assurance Company Limited (HAC), a captive insurance company domiciled in Bermuda, and HAC cedes a portion of this risk to a variety of commercial reinsurers. D-H has majority ownership interest in both HAC and RRG. The insurance program provides coverage to the covered institutions, named insureds and their employees on a modified claims-made basis, which means coverage is triggered when claims are made. Premiums and related insurance deposits are actuarially determined, based on asserted liability claims adjusted for future development. The reserves for outstanding losses are recorded on an undiscounted basis.

Selected financial data of HAC and RRG, taken from the latest available financial statements at June 30, 2023 and 2022, are summarized as follows:

	2023		
(in thousands of dollars)	HAC	RRG	Total
Assets	$ 93,777	$ 2,372	$ 96,149
Shareholders' equity	13,620	50	13,670

	2022		
(in thousands of dollars)	HAC	RRG	Total
Assets	$ 79,831	$ 2,245	$ 82,076
Shareholders' equity	13,620	50	13,670

13. Commitments and Contingencies

Litigation
The Health System is involved in various malpractice claims and legal proceedings of a nature considered normal to its business. The claims are in various stages and some may ultimately be brought to trial. It is the opinion of management that the final outcome of these claims will not have a material effect on the consolidated financial position of the Health System.

Line of Credit
The Health System has entered into a loan agreement with a financial institution, establishing access to a revolving loan of up to $100,000,000. Interest is variable and determined using the Bloomberg Short-Term Bank Yield Index or the Wall Street Journal Prime Rate. The loan agreement is due to expire October 3, 2024. The outstanding line of credit balance was $40,000,000 and $0 as of June 30, 2023 and 2022, respectively. Interest expense was approximately $1,200,000 and $91,000, respectively, and is included in the Consolidated Statements of Operations and Changes in Net Assets.

14. Functional Expenses

Operating expenses are presented by functional classification in accordance with the overall service missions of the Health System. Each functional classification displays all expenses related to the underlying operations by natural classification. Salaries, employee benefits, medical supplies and medications, and purchased services and other expenses are generally considered variable and are allocated to the mission that best aligns to the type of service provided. Medicaid enhancement tax is allocated to program services. Interest expense is allocated based on usage of debt-financed space. Depreciation and amortization is allocated based on square footage and specific identification of equipment used by department.

Operating expenses of the Health System by functional and natural basis are as follows for the year ended June 30, 2023:

	2023			
(in thousands of dollars)	Program Services	Management and General	Fundraising	Total
Operating expenses				
Salaries	$ 1,238,158	$ 183,063	$ 1,870	$ 1,423,091
Employee benefits	293,359	38,778	249	332,386
Medical supplies and medications	722,957	2,517	6	725,480
Purchased services and other	305,192	148,439	5,270	458,901
Medicaid enhancement tax	85,715	-	-	85,715
Depreciation and amortization	45,702	44,707	48	90,457
Interest	8,470	26,037	8	34,515
Total operating expenses	$ 2,699,553	$ 443,541	$ 7,451	$ 3,150,545

	Program Services	Management and General	Fundraising	Total
Non-operating expense				
Employee benefits	$ 15,606	$ 2,077	$ 8	$ 17,691
Total non-operating expense	$ 15,606	$ 2,077	$ 8	$ 17,691

Operating expenses of the Health System by functional and natural basis are as follows for the year ended June 30, 2022:

	2022			
(in thousands of dollars)	Program Services	Management and General	Fundraising	Total
Operating expenses				
Salaries	$ 1,129,572	$ 184,533	$ 1,302	$ 1,315,407
Employee benefits	281,455	40,887	228	322,570
Medical supplies and medications	645,437	3,835	-	649,272
Purchased services and other	255,639	142,241	5,982	403,862
Medicaid enhancement tax	82,725	-	-	82,725
Depreciation and amortization	42,227	44,675	56	86,958
Interest	9,116	22,987	10	32,113
Total operating expenses	$ 2,446,171	$ 439,158	$ 7,578	$ 2,892,907

	Program Services	Management and General	Fundraising	Total
Non-operating income				
Employee benefits	$ 12,144	$ 1,755	$ 11	$ 13,910
Total non-operating income	$ 12,144	$ 1,755	$ 11	$ 13,910

15. Liquidity

The Health System is substantially supported by cash generated from operations. In addition, the Health System holds financial assets for specific purposes which are limited as to use. Thus, certain financial assets reported on the accompanying Consolidated Balance Sheets may not be available for general expenditure within one year of the balance sheet date.

The Health System's financial assets available at June 30, 2023 and 2022 to meet cash needs for general expenditures within one year of June 30, 2023 and 2022, are as follows:

(in thousands of dollars)	2023	2022
Cash and cash equivalents	$ 115,996	$ 191,929
Patient accounts receivable	289,787	251,250
Assets limited as to use	1,071,462	1,181,094
Other investments for restricted activities	182,224	175,116
Total financial assets	$ 1,659,469	$ 1,799,389
Less: Those unavailable for general expenditure within one year:		
Investments held by captive insurance companies	76,830	57,522
Investments for restricted activities	182,224	175,116
Bond proceeds held for capital projects	17,310	99,397
Other investments with liquidity horizons greater than one year	141,810	159,792
Total financial assets available within one year	$ 1,241,295	$ 1,307,562

The Health System used cash flow from operations of approximately $(164,033,000) and $(123,525,000) for the years ended June 30, 2023 and June 30, 2022, respectively. In addition, the Health System's liquidity management plan includes investing excess daily cash in intermediate or long term investments based on anticipated liquidity needs. The Health System has an available line of credit of up to $100,000,000 which it can draw upon as needed to meet its liquidity needs. See Note 13 for further details on the line of credit.

16. Lease Commitments

D-HH determines if an arrangement is or contains a lease at inception of the contract. Right-of-use assets represent our right to use the underlying assets for the lease term and our lease liabilities represent our obligation to make lease payments arising from the leases. Right-of-use assets and lease liabilities are recognized at commencement date, based on the present value of lease payments over the lease term. The Health System uses the implicit rate noted within the contract. If not readily available, the Health System uses an estimated incremental borrowing rate, which is derived using a collateralized borrowing rate, for the same currency and term, as the associated lease. A right-of-use asset and lease liability is not recognized for leases with an initial term of 12 months or less, rather the Health System recognizes lease expense for these leases on a straight-line basis, over the lease term, within lease and rental expense.

Operating leases are primarily for real estate, including certain acute care facilities, off-campus outpatient facilities, medical office buildings, and corporate and other administrative offices. Real estate lease agreements typically have initial terms of 3 to 8 years. These real estate leases may include one or more options to renew, with renewals that can extend the lease term from 2 to 5 years. The exercise of lease renewal options is at the Health System's sole discretion. When determining the lease term, management includes options to extend or terminate the lease when it is reasonably certain that the Health System will exercise that option.

Certain lease agreements for real estate include payments based on actual common area maintenance expenses and/or rental payments adjusted periodically for inflation. These variable lease payments are recognized in other occupancy costs in the Consolidated Statements of Operations and Changes in Net Assets, but are not included in the right-of-use asset or liability balances in our Consolidated Balance Sheets. Lease agreements do not contain any material residual value guarantees, restrictions, or covenants.

The components of lease expense for the years ended June 30, 2023 and 2022 are as follows:

(in thousands of dollars)	2023	2022
Operating lease cost	$ 9,590	$ 9,573
Variable and short term lease cost (a)	10,608	10,894
Total lease and rental expense	$ 20,198	$ 20,467
Finance lease cost:		
Depreciation of property under finance lease	$ 3,778	$ 3,345
Interest on debt of property under finance lease	546	448
Total finance lease cost	$ 4,324	$ 3,793

(a) Includes equipment, month-to-month and leases with a maturity of less than 12 months.

Supplemental cash flow information related to leases for the years ended June 30, 2023 and 2022 are as follows:

(in thousands of dollars)	2023	2022
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	$ 10,067	$ 9,952
Operating cash flows from finance leases	546	448
Financing cash flows from finance leases	3,599	3,255
Total	$ 14,212	$ 13,655

Supplemental balance sheet information related to leases as of June 30, 2023 and 2022 are as follows:

(in thousands of dollars)	2023	2022
Operating Leases		
Right-of-use assets - operating leases	$ 59,258	$ 61,165
Accumulated amortization	(26,731)	(21,222)
Right-of-use assets - operating leases, net	**32,527**	**39,943**
Current portion of right-of-use obligations	7,799	8,314
Long-term right-of-use obligations, excluding current portion	25,386	32,207
Total operating lease liabilities	**33,185**	**40,521**
Finance Leases		
Right-of-use assets - finance leases	32,837	27,963
Accumulated depreciation	(9,836)	(8,981)
Right-of-use assets - finance leases, net	**23,001**	**18,982**
Current portion of right-of-use obligations	3,535	3,005
Long-term right-of-use obligations, excluding current portion	20,285	16,617
Total finance lease liabilities	**$ 23,820**	**$ 19,622**
Weighted Average remaining lease term, years		
Operating leases	7.54	7.73
Finance leases	15.73	19.77
Weighted Average discount rate		
Operating leases	2.36%	2.24%
Finance leases	3.46%	2.17%

The System obtained $3.6 million and $9.2 million of new and modified operating and financing leases, respectively, during the year ended June 30, 2023.

The System obtained $8.9 million and $0.1 million of new and modified operating and financing leases, respectively, during the year ended June 30, 2022.

Future maturities of lease liabilities as of June 30, 2023 are as follows:

(in thousands of dollars)	Operating Leases	Finance Leases
Year ending June 30:		
2024	$ 8,474	$ 4,265
2025	5,841	3,336
2026	4,311	2,869
2027	3,475	1,900
2028	2,784	1,701
Thereafter	11,340	15,043
Total lease payments	36,225	29,114
Less: Imputed interest	3,040	5,294
Total lease obligations	$ 33,185	$ 23,820

17. Subsequent Events

The Health System has assessed the impact of subsequent events through November 17, 2023, the date the audited consolidated financial statements were issued, and has concluded that there were no such events that require adjustment to the audited consolidated financial statements or disclosure in the notes to the audited consolidated financial statements other than as noted below.

On July 3, 2023, D-HH affiliated with Southern Vermont Health Care Corporation and its subsidiaries ("SVHC"), including Southwestern Vermont Medical Center, Inc. ("SVMC"), a 99-bed community hospital located in Bennington, Vermont. Integrating SVHC into the D-HH System gives D-HH an inpatient presence in southwestern Vermont with reach into eastern New York state and northwestern Massachusetts markets.

In October 2023, the Health System issued a note payable in the amount of $100,000,000 to TD Bank. The note matures at various dates through 2033, and is fixed, with an interest rate of 6.17%.

Consolidating Supplemental Information

Dartmouth-Hitchcock Health and Subsidiaries
Consolidating Balance Sheets
June 30, 2023

(in thousands of dollars)	Dartmouth-Hitchcock Health	Dartmouth-Hitchcock	Alice Peck Day Memorial	New London Hospital Association	Mt. Ascutney Hospital and Health Center	Eliminations	DH Obligated Group Subtotal	All Other Non-Oblig Group Affiliates	Eliminations	Health System Consolidated
Assets										
Current assets										
Cash and cash equivalents	$ 2,375	$ 202	$ 40,750	$ 32,082	$ 11,462	$ -	$ 86,871	$ 29,125	$ -	$ 115,996
Patient accounts receivable, net	-	241,747	10,868	11,022	7,607	-	271,244	18,543	-	289,787
Prepaid expenses and other current assets	19,552	210,275	2,374	2,449	2,009	(36,789)	199,870	2,619	(18,385)	184,104
Total current assets	21,927	452,224	53,992	45,553	21,078	(36,789)	557,985	50,287	(18,385)	589,887
Assets limited as to use	136,937	832,895	13,089	17,990	25,786	(16,760)	1,009,937	61,525	-	1,071,462
Notes receivable, related party	843,946	14,308	588	-	-	(844,777)	14,065	(588)	(13,477)	-
Other investments for restricted activities	5	126,671	2,632	3,206	7,208	-	139,722	42,502	-	182,224
Property, plant, and equipment, net	-	624,394	27,724	44,547	16,260	-	712,925	98,697	-	811,622
Right-of-use assets, net	344	32,819	14,967	286	4,897	-	53,313	2,215	-	55,528
Other assets	1,943	168,736	13,798	6,622	4,688	-	195,787	(2,454)	-	193,333
Total assets	$ 1,005,102	$ 2,252,047	$ 126,790	$ 118,204	$ 79,917	$ (898,326)	$ 2,683,734	$ 252,184	$ (31,862)	$ 2,904,056
Liabilities and Net Assets										
Current liabilities										
Current portion of long-term debt	$ 13,385	$ -	$ 825	$ 21	$ 11	$ -	$ 14,222	$ 1,014	$ -	$ 15,236
Current portion of right-of-use obligations	204	9,136	759	49	422	-	10,570	764	-	11,334
Line of credit		40,000					40,000			40,000
Current portion of liability for pension and other postretirement plan benefits	-	3,386	-	-	-	-	3,386	-	-	3,386
Accounts payable and accrued expenses	23,590	151,473	5,300	3,975	8,173	(53,549)	138,962	26,170	(18,385)	146,747
Accrued compensation and related benefits	-	119,718	3,549	3,192	4,491	-	130,950	6,517	-	137,467
Estimated third-party settlements	-	28,560	12,588	18,245	-	-	59,393	4,967	-	64,360
Total current liabilities	37,159	352,273	23,021	25,482	13,097	(53,549)	397,483	39,432	(18,385)	418,530
Notes payable, related party	-	800,163	-	27,044	17,570	(844,777)	-	13,477	(13,477)	-
Long-term debt, excluding current portion	1,028,666	25,113	21,956	11	(105)	-	1,075,641	23,321	-	1,098,962
Right-of-use obligations, excluding current portion	140	24,333	14,786	243	4,635	-	44,137	1,534	-	45,671
Insurance deposits and related liabilities	-	89,947	322	253	283	-	90,805	544	-	91,349
Liability for pension and other postretirement plan benefits, excluding current portion	-	197,049	-	-	368	-	197,417	8,888	-	206,305
Other liabilities	-	148,553	366	2,065	-	-	150,984	22,934	-	173,918
Total liabilities	1,065,965	1,637,431	60,451	55,098	35,848	(898,326)	1,956,467	110,130	(31,862)	2,034,735
Commitments and contingencies										
Net assets										
Net assets without donor restrictions	(60,873)	476,653	63,708	58,347	35,455	-	573,290	85,658	40	658,988
Net assets with donor restrictions	10	137,963	2,631	4,759	8,614	-	153,977	56,396	(40)	210,333
Total net assets	(60,863)	614,616	66,339	63,106	44,069	-	727,267	142,054	-	869,321
Total liabilities and net assets	$ 1,005,102	$ 2,252,047	$ 126,790	$ 118,204	$ 79,917	$ (898,326)	$ 2,683,734	$ 252,184	$ (31,862)	$ 2,904,056

Dartmouth-Hitchcock Health and Subsidiaries
Consolidating Balance Sheets
June 30, 2023

(in thousands of dollars)	D-HH and Other Subsidiaries	D-H and Subsidiaries	Cheshire and Subsidiaries	NLH	MAHHC and Subsidiaries	APD and Subsidiary	VNH and Subsidiaries	Eliminations	Health System Consolidated
Assets									
Current assets									
Cash and cash equivalents	$ 2,375	$ 1,470	$ 15,911	$ 32,082	$ 11,691	$ 50,139	$ 2,328	$ -	$ 115,996
Patient accounts receivable, net	-	241,747	17,253	11,022	7,799	10,868	1,098	-	289,787
Prepaid expenses and other current assets	19,552	210,708	1,504	2,449	1,992	2,284	789	(55,174)	184,104
Total current assets	21,927	453,925	34,668	45,553	21,482	63,291	4,215	(55,174)	589,887
Assets limited as to use	136,937	860,436	13,376	17,990	27,090	13,089	19,304	(16,760)	1,071,462
Notes receivable, related party	843,946	14,308	-	-	-	-	-	(858,254)	-
Other investments for restricted activities	5	134,091	34,711	3,206	7,209	2,911	91	-	182,224
Property, plant, and equipment, net	-	627,070	72,289	44,547	17,593	44,435	5,688	-	811,622
Right-of-use assets, net	344	32,819	2,145	286	4,898	14,967	69	-	55,528
Other assets	1,943	168,902	7,130	6,622	2,231	6,505	-	-	193,333
Total assets	$ 1,005,102	$ 2,291,551	$ 164,319	$ 118,204	$ 80,503	$ 145,198	$ 29,367	$ (930,188)	$ 2,904,056
Liabilities and Net Assets									
Current liabilities									
Current portion of long-term debt	$ 13,365	$ -	$ 915	$ 21	$ 36	$ 825	$ 74	$ -	$ 15,236
Current portion of right-of-use obligations	204	9,136	735	49	423	759	28	-	11,334
Line of credit		40,000							40,000
Current portion of liability for pension and other postretirement plan benefits	-	3,386	-	-	-	-	-	-	3,386
Accounts payable and accrued expenses	23,590	152,515	22,818	3,975	8,312	5,990	1,481	(71,934)	146,747
Accrued compensation and related benefits	-	119,718	5,406	3,192	4,564	3,907	680	-	137,467
Estimated third-party settlements	-	28,560	4,928	18,245	-	12,588	39	-	64,360
Total current liabilities	37,159	353,315	34,802	25,482	13,335	24,069	2,302	(71,934)	418,530
Notes payable, related party	-	800,163	10,477	27,044	17,570	-	3,000	(858,254)	-
Long-term debt, excluding current portion	1,028,666	25,113	20,907	11	89	21,907	2,269	-	1,098,962
Right-of-use obligations, excluding current portion	140	24,333	1,493	243	4,635	14,786	41	-	45,671
Insurance deposits and related liabilities	-	89,947	500	253	283	322	44	-	91,349
Liability for pension and other postretirement plan benefits, excluding current portion	-	197,049	8,888	-	368	-	-	-	206,305
Other liabilities	-	148,553	1,500	2,085	-	21,800	-	-	173,918
Total liabilities	1,065,965	1,638,473	78,567	55,098	36,280	82,884	7,656	(930,188)	2,034,735
Commitments and contingencies									
Net assets									
Net assets without donor restrictions	(60,873)	507,534	37,307	58,347	35,609	59,404	21,620	40	658,988
Net assets with donor restrictions	10	145,544	48,445	4,759	8,614	2,910	91	(40)	210,333
Total net assets	(60,863)	653,078	85,752	63,106	44,223	62,314	21,711	-	869,321
Total liabilities and net assets	$ 1,005,102	$ 2,291,551	$ 164,319	$ 118,204	$ 80,503	$ 145,198	$ 29,367	$ (930,188)	$ 2,904,056

Dartmouth-Hitchcock Health and Subsidiaries
Consolidating Balance Sheets
June 30, 2022

(in thousands of dollars)	Dartmouth-Hitchcock Health	Dartmouth-Hitchcock	Cheshire Medical Center	Alice Peck Day Memorial	New London Hospital Association	Mt. Ascutney Hospital and Health Center	Eliminations	DH Obligated Group Subtotal	All Other Non-Oblig Group Affiliates	Eliminations	Health System Consolidated
Assets											
Current assets											
Cash and cash equivalents	$ 2,056	$ 66,827	$ 20,165	$ 38,416	$ 28,467	$ 11,327	$ -	$ 167,258	$ 24,671	$ -	$ 191,929
Patient accounts receivable, net	-	208,400	18,106	9,817	9,175	5,360	-	248,858	2,392	-	251,250
Prepaid expenses and other current assets	23,561	161,262	19,580	3,522	4,452	1,472	(31,119)	182,730	(11,372)	(2,225)	169,133
Total current assets	25,617	434,489	57,851	51,755	42,094	18,159	(31,119)	598,846	15,691	(2,225)	612,312
Assets limited as to use	301,000	858,919	12,665	14,680	16,005	25,753	(98,848)	1,130,174	50,920	-	1,181,094
Notes receivable, related party	842,052	11,557	-	803	-	-	(853,609)	803	(803)	-	-
Other investments for restricted activities	490	118,082	16,422	727	3,925	6,846	-	146,492	28,624	-	175,116
Property, plant, and equipment, net	-	585,064	63,067	24,757	45,973	15,526	-	734,387	30,453	-	764,840
Right-of-use assets	1,362	35,321	1,830	14,892	166	5,249	-	58,820	105	-	58,925
Other assets	681	146,516	1,187	14,391	6,573	4,983	-	174,331	(2,168)	-	172,163
Total assets	$ 1,171,202	$ 2,189,948	$ 153,022	$ 122,005	$ 114,736	$ 76,516	$ (983,576)	$ 2,843,853	$ 122,822	$ (2,225)	$ 2,964,450
Liabilities and Net Assets											
Current liabilities											
Current portion of long-term debt	$ -	$ 4,810	$ 865	$ 800	$ 23	$ -	$ -	$ 6,498	$ 98	$ -	$ 6,596
Current portion of right-of-use obligations	559	8,514	689	852	172	473	-	11,259	60	-	11,319
Current portion of liability for pension and other postretirement plan benefits	-	3,500	-	-	-	-	-	3,500	-	-	3,500
Accounts payable and accrued expenses	147,626	100,110	16,607	4,883	4,843	8,693	(129,967)	152,795	6,002	(2,225)	156,572
Accrued compensation and related benefits	-	169,194	6,817	4,431	4,507	4,434	-	189,383	1,177	-	190,560
Estimated third-party settlements	3,002	68,876	22,999	17,488	21,886	647	-	134,898	-	-	134,898
Total current liabilities	151,187	355,004	47,977	28,454	31,431	14,247	(129,967)	498,333	7,337	(2,225)	503,445
Notes payable, related party	-	808,602	-	-	27,437	17,570	(853,609)	-	-	-	-
Long-term debt, excluding current portion	1,044,845	25,084	21,867	23,060	32	(110)	-	1,114,778	2,510	-	1,117,288
Right-of-use obligations, excluding current portion	803	27,359	1,233	14,499	-	4,885	-	48,779	45	-	48,824
Insurance deposits and related liabilities	-	78,678	623	373	401	250	-	78,325	66	-	78,391
Liability for pension and other postretirement plan benefits, excluding current portion	-	220,350	7,774	-	-	481	-	228,605	1	-	228,606
Other liabilities	-	129,092	1,109	300	1,749	-	-	132,250	21,846	-	154,096
Total liabilities	1,196,835	1,642,169	80,583	66,686	61,050	37,323	(983,576)	2,101,070	31,805	(2,225)	2,130,650
Commitments and contingencies											
Net assets											
Net assets without donor restrictions	(25,638)	418,255	53,646	54,590	48,974	31,078	-	580,905	53,352	40	634,297
Net assets with donor restrictions	5	129,524	18,793	729	4,712	8,115	-	161,878	37,665	(40)	199,503
Total net assets	(25,633)	547,779	72,439	55,319	53,686	39,193	-	742,783	91,017	-	833,800
Total liabilities and net assets	$ 1,171,202	$ 2,189,948	$ 153,022	$ 122,005	$ 114,736	$ 76,516	$ (983,576)	$ 2,843,853	$ 122,822	$ (2,225)	$ 2,964,450

Dartmouth-Hitchcock Health and Subsidiaries
Consolidating Balance Sheets
June 30, 2022

(in thousands of dollars)	D-HH and Other Subsidiaries	D-H and Subsidiaries	Cheshire and Subsidiaries	NLH	MAHHC and Subsidiaries	APD and Subsidiary	VNH and Subsidiaries	Eliminations	Health System Consolidated
Assets									
Current assets									
Cash and cash equivalents	$ 2,056	$ 68,075	$ 32,500	$ 28,467	$ 11,631	$ 47,894	$ 1,306	$ -	$ 191,929
Patient accounts receivable, net	-	206,400	18,106	9,175	5,431	9,817	2,321	-	251,250
Prepaid expenses and other current assets	23,561	161,508	8,296	4,452	1,499	2,678	483	(33,344)	169,133
Total current assets	25,617	435,983	58,902	42,094	18,561	60,389	4,110	(33,344)	612,312
Assets limited as to use	301,000	884,007	13,183	16,005	26,979	14,680	24,088	(98,848)	1,181,094
Notes receivable, related party	842,052	11,557	-	-	-	-	-	(853,609)	-
Other investments for restricted activities	490	125,614	37,124	3,925	6,846	1,031	86	-	175,116
Property, plant, and equipment, net	-	587,739	66,385	45,973	16,947	42,436	5,360	-	764,840
Right-of-use assets, net	1,362	35,321	1,830	166	5,248	14,892	106	-	58,925
Other assets	681	146,699	8,316	6,573	2,526	7,292	76	-	172,163
Total assets	$ 1,171,202	$ 2,226,920	$ 185,740	$ 114,736	$ 77,107	$ 140,720	$ 33,826	$ (985,801)	$ 2,964,450
Liabilities and Net Assets									
Current liabilities									
Current portion of long-term debt	$ -	$ 4,810	$ 865	$ 23	$ 26	$ 800	$ 72	$ -	$ 6,596
Current portion of right-of-use obligations	559	8,514	689	172	472	852	61	-	11,319
Current portion of liability for pension and other postretirement plan benefits	-	3,500	-	-	-	-	-	-	3,500
Accounts payable and accrued expenses	147,626	100,617	16,726	4,843	8,831	5,481	4,640	(132,192)	156,572
Accrued compensation and related benefits	-	169,194	6,817	4,507	4,490	4,735	817	-	190,560
Estimated third-party settlements	3,002	68,876	22,999	21,886	847	17,488	-	-	134,898
Total current liabilities	151,187	355,511	48,096	31,431	14,466	29,356	5,590	(132,192)	503,445
Notes payable, related party	-	808,802	-	27,437	17,570	-	-	(853,609)	-
Long-term debt, excluding current portion	1,044,845	25,084	21,867	32	110	23,005	2,345	-	1,117,288
Right-of-use obligations, excluding current portion	803	27,359	1,233	-	4,885	14,499	45	-	48,824
Insurance deposits and related liabilities	-	76,678	623	401	250	373	66	-	78,391
Liability for pension and other postretirement plan benefits, excluding current portion	-	220,350	7,774	-	482	-	-	-	228,606
Other liabilities	-	129,092	1,109	1,749	-	22,146	-	-	154,096
Total liabilities	1,196,835	1,642,676	80,702	61,050	37,763	89,379	8,046	(985,801)	2,130,650
Commitments and contingencies									
Net assets									
Net assets without donor restrictions	(25,638)	447,013	56,674	48,974	31,231	50,308	25,695	40	634,297
Net assets with donor restrictions	5	137,231	48,364	4,712	8,113	1,033	85	(40)	199,503
Total net assets	(25,633)	584,244	105,038	53,686	39,344	51,341	25,780	-	833,800
Total liabilities and net assets	$ 1,171,202	$ 2,226,920	$ 185,740	$ 114,736	$ 77,107	$ 140,720	$ 33,826	$ (985,801)	$ 2,964,450

Dartmouth-Hitchcock Health and Subsidiaries
Consolidating Statements of Operations and Changes in Net Assets without Donor Restrictions
Year Ended June 30, 2023

(in thousands of dollars)	Dartmouth-Hitchcock Health	Dartmouth-Hitchcock	Alice Peck Day Memorial	New London Hospital Association	Mt. Ascutney Hospital and Health Center	Eliminations	DH Obligated Group Subtotal	All Other Non-Oblig Group Affiliates	Eliminations	Health System Consolidated
Operating revenue and other support										
Patient service revenue	$ -	$ 1,888,079	$ 98,605	$ 87,855	$ 63,606	$ -	$ 2,138,145	$ 259,012	$ -	$ 2,397,157
Contracted revenue	3,834	141,562	149	51	3,657	(799)	148,454	336	(64,444)	84,346
Other operating revenue	36,756	578,965	4,264	6,485	2,134	(43,983)	584,621	31,811	(7,557)	608,875
Net assets released from restrictions	-	12,763	100	316	284	-	13,463	1,380	-	14,843
Total operating revenue and other support	40,590	2,621,369	103,118	94,707	69,681	(44,782)	2,884,683	292,539	(72,001)	3,105,221
Operating expenses										
Salaries	-	1,183,341	49,062	46,198	28,947	486	1,308,034	162,896	(47,839)	1,423,091
Employee benefits	-	276,506	9,020	8,321	8,278	1,697	303,822	36,910	(8,346)	332,386
Medications and medical supplies	-	650,157	13,130	11,852	4,379	-	679,518	45,962	-	725,480
Purchased services and other	20,277	366,903	15,821	11,834	21,278	(18,642)	417,471	56,691	(15,261)	458,901
Medicaid enhancement tax	-	65,805	4,426	3,366	2,273	-	75,870	9,845	-	85,715
Depreciation and amortization	1	68,566	3,372	4,775	2,311	-	79,025	11,432	-	90,457
Interest	33,194	28,101	805	1,064	479	(30,386)	33,257	1,544	(286)	34,515
Total operating expenses	53,472	2,639,379	95,636	87,410	67,945	(46,845)	2,896,997	325,280	(71,732)	3,150,545
Operating (loss) margin	(12,882)	(18,010)	7,482	7,297	1,736	2,063	(12,314)	(32,741)	(269)	(45,324)
Non-operating gains (losses)										
Investment gains (losses), net	1,373	48,094	881	1,113	915	(252)	52,124	6,067	(72)	58,119
Other components of net periodic pension and post retirement benefit income	-	(16,269)	-	-		-	(16,269)	(1,422)	-	(17,691)
Other (losses) income, net	(10,643)	250	-	509	387	(1,811)	(11,308)	2,437	341	(8,530)
Total non-operating (losses) gains, net	(9,270)	32,075	881	1,622	1,302	(2,063)	24,547	7,082	269	31,898
(Deficiency) excess of revenue over expenses	(22,152)	14,065	8,363	8,919	3,038	-	12,233	(25,659)	-	(13,426)
Net assets without donor restrictions										
Net assets released from restrictions for capital	-	2,139	56	26	233	-	2,454	775	-	3,229
Change in funded status of pension and other postretirement benefits	-	37,322	-	-	114	-	37,436	(2,535)	-	34,901
Net assets transferred to (from) affiliates	(13,083)	4,881	703	428	992	-	(6,079)	6,079	-	-
Other changes in net assets	-	(9)	(4)	-	-	-	(13)	-	-	(13)
(Decrease) increase in net assets without donor restrictions	$ (35,235)	$ 58,398	$ 9,118	$ 9,373	$ 4,377	$ -	$ 46,031	$ (21,340)	$ -	$ 24,691

Dartmouth-Hitchcock Health and Subsidiaries
Consolidating Statements of Operations and Changes in Net Assets without Donor Restrictions
Year Ended June 30, 2023

(in thousands of dollars)	Dartmouth-Hitchcock Health	D-H and Subsidiaries	Cheshire and Subsidiaries	NLH	MAHHC and Subsidiaries	APD and Subsidiary	VNH and Subsidiaries	Eliminations	Health System Consolidated
Operating revenue and other support									
Patient service revenue	$ -	$ 1,888,079	$ 245,887	$ 87,855	$ 63,606	$ 98,605	$ 13,125	$ -	$ 2,397,157
Contracted revenue	3,834	141,815	84	51	3,656	149	-	(65,243)	84,346
Other operating revenue	36,756	581,102	15,548	6,485	3,974	14,641	1,909	(51,540)	608,875
Net assets released from restrictions	-	13,358	747	316	293	129	-	-	14,843
Total operating revenue and other support	40,590	2,624,354	262,266	94,707	71,529	113,524	15,034	(116,783)	3,105,221
Operating expenses									
Salaries	-	1,183,341	144,785	46,198	29,820	53,203	13,097	(47,353)	1,423,091
Employee benefits	-	276,506	33,677	8,321	8,435	10,002	2,095	(6,650)	332,386
Medications and medical supplies	-	650,157	45,073	11,852	4,382	13,149	872	(5)	725,480
Purchased services and other	20,277	369,991	44,961	11,834	22,074	19,196	4,471	(33,903)	458,901
Medicaid enhancement tax	-	65,805	9,844	3,366	2,274	4,426	-	-	85,715
Depreciation and amortization	1	68,566	8,945	4,775	2,425	5,203	542	-	90,457
Interest	33,194	28,101	1,031	1,064	480	1,115	201	(30,671)	34,515
Total operating expenses	53,472	2,642,467	288,316	87,410	69,890	106,294	21,278	(118,582)	3,150,545
Operating (loss) margin	(12,882)	(18,113)	(26,050)	7,297	1,639	7,230	(6,244)	1,799	(45,324)
Non-operating gains (losses)									
Investment gains (losses), net	1,373	50,245	2,389	1,113	997	1,111	1,220	(329)	58,119
Other components of net periodic pension and post retirement benefit income	-	(16,269)	(1,422)	-		-	-	-	(17,691)
Other (losses) income, net	(10,643)	250	2,361	509	403	-	60	(1,470)	(8,530)
Total non-operating gains (losses), net	(9,270)	34,226	3,328	1,622	1,400	1,111	1,280	(1,799)	31,898
(Deficiency) excess of revenue over expenses	(22,152)	16,113	(22,722)	8,919	3,039	8,341	(4,964)	-	(13,426)
Net assets without donor restrictions									
Net assets released from restrictions for capital	-	2,223	691	26	233	56	-	-	3,229
Change in funded status of pension and other postretirement benefits	-	37,322	(2,535)	-	114	-	-	-	34,901
Net assets transferred to (from) affiliates	(13,083)	4,872	5,199	428	992	703	889	-	-
Other changes in net assets	-	(9)	-	-	-	(4)	-	-	(13)
(Decrease) increase in net assets without donor restrictions	$ (35,235)	$ 60,521	$ (19,367)	$ 9,373	$ 4,378	$ 9,096	$ (4,075)	$ -	$ 24,691

Dartmouth-Hitchcock Health and Subsidiaries
Consolidating Statements of Operations and Changes in Net Assets without Donor Restrictions
Year Ended June 30, 2022

(in thousands of dollars)	Dartmouth-Hitchcock Health	Dartmouth-Hitchcock	Cheshire Medical Center	Alice Peck Day Memorial	New London Hospital Association	Mt. Ascutney Hospital and Health Center	Eliminations	DH Obligated Group Subtotal	All Other Non-Oblig Group Affiliates	Eliminations	Health System Consolidated
Operating revenue and other support											
Patient service revenue	$ -	$ 1,751,093	$ 236,645	$ 99,403	$ 79,754	$ 59,040	$ -	$ 2,225,935	$ 17,302	$ -	$ 2,243,237
Contracted revenue	209	133,928	165	21	22	3,521	(60,573)	77,293	458	(85)	77,666
Other operating revenue	38,568	492,455	23,736	4,146	7,527	2,754	(50,711)	518,475	16,731	(1,175)	534,031
Net assets released from restrictions	249	13,299	779	435	190	204	-	15,156	738	-	15,894
Total operating revenue and other support	39,026	2,390,775	261,325	104,005	87,493	65,519	(111,284)	2,836,859	35,229	(1,260)	2,870,828
Operating expenses											
Salaries	-	1,091,601	135,083	43,266	40,219	28,960	(45,229)	1,293,900	20,422	1,085	1,315,407
Employee benefits	-	266,795	31,761	10,302	7,537	8,240	(5,842)	318,793	3,514	263	322,570
Medications and medical supplies	-	578,581	43,203	12,266	9,946	4,127	-	648,123	1,149	-	649,272
Purchased services and other	25,638	312,373	42,723	15,951	13,068	17,383	(32,862)	394,274	11,398	(1,810)	403,862
Medicaid enhancement tax	-	64,036	9,468	3,980	2,834	2,407	-	82,725	-	-	82,725
Depreciation and amortization	-	64,643	8,771	3,519	4,819	2,359	-	84,111	2,847	-	86,958
Interest	32,536	25,365	914	876	1,073	493	(29,530)	31,727	386	-	32,113
Total operating expenses	58,174	2,403,394	271,923	90,160	79,496	63,969	(113,463)	2,853,653	39,716	(462)	2,892,907
Operating (loss) margin	(19,148)	(12,619)	(10,598)	13,845	7,997	1,550	2,179	(16,794)	(4,487)	(798)	(22,079)
Non-operating gains (losses)											
Investment income (losses), net	(8,026)	(58,973)	(2,068)	(795)	(1,114)	(1,555)	(210)	(72,741)	(6,003)	-	(78,744)
Other components of net periodic pension and post retirement benefit income	-	11,902	2,008	-	-		-	13,910	-	-	13,910
Other (losses) income, net	(3,540)	(1,641)	(542)	-	1	169	(1,969)	(7,522)	66	798	(6,658)
Total non-operating (losses) gains, net	(11,566)	(48,712)	(602)	(795)	(1,113)	(1,386)	(2,179)	(66,353)	(5,937)	798	(71,492)
(Deficiency) excess of revenue over expenses	(30,714)	(61,331)	(11,200)	13,050	6,884	164	-	(83,147)	(10,424)	-	(93,571)
Net assets without donor restrictions											
Net assets released from restrictions for capital	-	678	52	-	460	233	-	1,423	150	-	1,573
Change in funded status of pension and other postretirement benefits	-	(27,860)	(4,496)	-	-	48	-	(32,308)	(1)	-	(32,309)
Net assets transferred to (from) affiliates	7,600	(19,385)	4,066	2,571	2,096	795	-	(2,257)	2,257	-	-
Other changes in net assets	-	-	-	-	(23)	-	-	(23)	-	-	(23)
(Decrease) increase in net assets without donor restrictions	$ (23,114)	$ (107,898)	$ (11,578)	$ 15,621	$ 9,417	$ 1,240	$ -	$ (116,312)	$ (8,018)	$ -	$ (124,330)

Dartmouth-Hitchcock Health and Subsidiaries
Note to Supplemental Consolidating Information
June 30, 2023 and 2022

1. Basis of Presentation

The accompanying supplemental consolidating information includes the consolidating balance sheet and the consolidating statement of operations and changes in net assets without donor restrictions of D-HH and its subsidiaries. All significant intercompany accounts and transactions between D-HH and its subsidiaries have been eliminated. The consolidating information presented is prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America consistent with the consolidated financial statements. The consolidating information is presented for purposes of additional analysis of the consolidated financial statements and is not required as part of the basic financial statements.

Dartmouth-Hitchcock Health and Subsidiaries
Schedule of Expenditures of Federal Awards
Year ended June 30, 2023

Federal Program	Assistance Listing Number	Award Number/Pass-through Identification Number	Funding Source	Pass-through Entity	Total Expenditures	Amount Passed Through to Subrecipients
Research and Development Cluster						
Department of Defense						
Military Health System Research	12.007	HT94022210003	Direct		$ 185,196	$ 134,894
Military Medical Research and Development	12.420	4453-19644	Pass-Through	University of Maryland - Baltimore (UMB)	3,132	-
Military Medical Research and Development	12.420	171568/168557	Pass-Through	University of Texas at San Antonio	24,037	-
Military Medical Research and Development	12.420	4398	Pass-Through	University of Maryland - Baltimore (UMB)	36,911	-
Military Medical Research and Development	12.420	W81XWH18-1-0712	Direct		52,842	44,643
Military Medical Research and Development	12.420	W81XWH2010330	Direct		61,562	-
Military Medical Research and Development	12.420	W81XWH2110889	Direct		152,875	2,419
Military Medical Research and Development	12.420	W81XWH1820076	Direct		228,150	41,191
Military Medical Research and Development	12.420	W81XWH2110279	Direct		300,730	27,032
Military Medical Research and Development	12.420	W81XWH2010319	Direct		425,586	229,652
Subtotal 12.420					1,285,825	344,937
Congressionally Directed Assistance	12.599	R1360	Pass-Through	Trustees of Dartmouth College	15,939	-
Total Department of Defense					1,486,960	479,831
Department of Labor						
Disability Employment Policy Development	17.720	1947RTN2-02	Pass-Through	Vermont Department of Labor	2,288,526	-
Total Department of Labor					2,288,526	-
Department of Health and Human Services						
Innovations in Applied Public Health Research	93.061	1 R01 TS000288-01-00	Direct		177,551	74,823
Family Smoking Prevention	93.077	1R21HL161758-01	Direct		156,203	64,318
Environmental Health	93.113	R1701	Pass-Through	Trustees of Dartmouth College	7,983	-
Environmental Health	93.113	R1567	Pass-Through	Trustees of Dartmouth College	12,671	-
Environmental Health	93.113	1R01ES034133-01	Direct		168,866	-
Subtotal 93.113					189,520	-
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135	A417808	Pass-Through	Emory University	178,069	-
Research Related to Deafness and Communication Disorders	93.173	R1670	Pass-Through	Trustees of Dartmouth College	8,787	-
Research Related to Deafness and Communication Disorders	93.173	R1294	Pass-Through	Trustees of Dartmouth College	12,962	-
Research Related to Deafness and Communication Disorders	93.173	1R21DC018147-01A1	Direct		146,321	97,049
Subtotal 93.173					166,070	97,049
Research and Training in Complementary and Integrative Health	93.213	303000808	Pass-Through	Duke University	165,056	-
Research and Training in Complementary and Integrative Health	93.213	1 G26RH40068-01-00	Direct		172,569	-
Research and Training in Complementary and Integrative Health	93.213	12274	Pass-Through	Palmer College of Chiropractic	33,107	-
Subtotal 93.213					370,732	-
Research on Healthcare Costs, Quality and Outcomes	93.226	1060874	Pass-Through	Beth Israel Deaconess Medical Center	7,104	-
Mental Health Research Grants	93.242	R1741	Pass-Through	Trustees of Dartmouth College	288	-
Mental Health Research Grants	93.242	R1156	Pass-Through	Trustees of Dartmouth College	3,279	-
Mental Health Research Grants	93.242	3K23MH116367-05S1	Direct		60,219	-
Mental Health Research Grants	93.242	6R01MH110965-04	Direct		16,143	15,405
Mental Health Research Grants	93.242	4500003586	Pass-Through	Boston University	26,162	-
Mental Health Research Grants	93.242	1K08MH117347-01A1	Direct		114,211	-
Mental Health Research Grants	93.242	5K01MH117496-04	Direct		119,553	-
Mental Health Research Grants	93.242	5R21MH124674-02	Direct		163,680	13,843
Mental Health Research Grants	93.242	1R25MH119050-01	Direct		177,272	-
Mental Health Research Grants	93.242	5R34MH124951-03	Direct		201,648	11,977
Subtotal 93.242					882,455	41,225
Alcohol Research Programs	93.273	1F31AA028413-01A1	Direct		5,407	-
Drug Abuse and Addiction Research Programs	93.279	CON-80003462 (GR115243)	Pass-Through	Yale University	12,861	-
Drug Abuse and Addiction Research Programs	93.279	R1470	Pass-Through	Trustees of Dartmouth College	23,949	-
Drug Abuse and Addiction Research Programs	93.279	19166	Pass-Through	Baystate Medical Center, Inc	55,232	-
Drug Abuse and Addiction Research Programs	93.279	R1425	Pass-Through	Trustees of Dartmouth College	118,786	-
Drug Abuse and Addiction Research Programs	93.279	23-A0-S2-003671	Pass-Through	New York University School of Medicine	247,358	-
Drug Abuse and Addiction Research Programs	93.279	22-A0-S1-003671	Pass-Through	NYU Grossman School of Medicine	290,612	-
Subtotal 93.279					748,798	-
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	R1614	Pass-Through	Trustees of Dartmouth College	15,112	-
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	R1659	Pass-Through	Trustees of Dartmouth College	4,298	-
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	R1546	Pass-Through	Trustees of Dartmouth College	18,508	-
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	7R21EB024771	Direct		20,023	-

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of the Schedule.

Dartmouth-Hitchcock Health and Subsidiaries
Schedule of Expenditures of Federal Awards
Year ended June 30, 2023

Federal Program	Assistance Listing Number	Award Number/Pass-through Identification Number	Funding Source	Pass-through Entity	Total Expenditures	Amount Passed Through to Subrecipients
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	6K23EB026507	Direct		34,357	-
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	5R21EB030696	Direct		276,561	199,363
Subtotal 93.286					368,859	199,363
Minority Health and Health Disparities Research	93.307	5R01MD014735-	Direct		576,940	380,916
Trans-NIH Research Support	93.310	54487-BREATHE	Pass-Through	University of Arkansas Medical Sciences	5,650	-
Trans-NIH Research Support	93.310	R1365	Pass-Through	Trustees of Dartmouth College	16,054	-
Trans-NIH Research Support	93.310	54487	Pass-Through	University of Arkansas Medical Sciences	19,153	-
Trans-NIH Research Support	93.310	54005-medical monitor	Pass-Through	University of Arkansas Medical Sciences	24,661	-
Trans-NIH Research Support	93.310	2004833926	Pass-Through	Johns Hopkins University	32,677	-
Trans-NIH Research Support	93.310	R1122	Pass-Through	Trustees of Dartmouth College	135,160	-
Trans-NIH Research Support	93.310	2UG1OD024946-04	Direct		353,410	-
Subtotal 93.310					586,765	-
National Center for Advancing Translational Sciences	93.350	R1326	Pass-Through	Trustees of Dartmouth College	15,824	-
21st Century Cures Act - Beau Biden Cancer Moonshot	93.353	R1456	Pass-Through	Trustees of Dartmouth College	1,012	-
21st Century Cures Act - Beau Biden Cancer Moonshot	93.353	R1449	Pass-Through	Trustees of Dartmouth College	460	-
21st Century Cures Act - Beau Biden Cancer Moonshot	93.353	115007-5115773	Pass-Through	Harvard University	71,287	-
21st Century Cures Act - Beau Biden Cancer Moonshot	93.353	1204505	Pass-Through	Dana Farber Cancer Institute	184,159	-
Subtotal 93.353					256,918	-
Cancer Cause and Prevention Research	93.393	300414	Pass-Through	MGH Institute of Health Professionals	619	-
Cancer Cause and Prevention Research	93.393	DHMCCA222648	Pass-Through	The Pennsylvania State University	2,365	-
Cancer Cause and Prevention Research	93.393	R1535	Pass-Through	Trustees of Dartmouth College	14,970	-
Cancer Cause and Prevention Research	93.393	R1592	Pass-Through	Trustees of Dartmouth College	18,015	-
Cancer Cause and Prevention Research	93.393	GR112052(CON-80002881)	Pass-Through	Yale University	26,108	-
Cancer Cause and Prevention Research	93.393	R1250 Amendment No. 4	Pass-Through	Trustees of Dartmouth College	63,644	-
Cancer Cause and Prevention Research	93.393	R1368	Pass-Through	Trustees of Dartmouth College	88,316	-
Cancer Cause and Prevention Research	93.393	1R21CA230875-01A1	Direct		132,238	100,508
Cancer Cause and Prevention Research	93.393	R01CA243449	Direct		891,056	369,399
Subtotal 93.393					1,237,531	469,907
Cancer Detection and Diagnosis Research	93.394	R1124	Pass-Through	Trustees of Dartmouth College	287	-
Cancer Detection and Diagnosis Research	93.394	R1811	Pass-Through	Trustees of Dartmouth College	10,216	-
Cancer Detection and Diagnosis Research	93.394	R1437	Pass-Through	Trustees of Dartmouth College	11,063	-
Cancer Detection and Diagnosis Research	93.394	00001757	Pass-Through	Brown University	16,159	-
Cancer Detection and Diagnosis Research	93.394	R1369	Pass-Through	Trustees of Dartmouth College	16,378	-
Cancer Detection and Diagnosis Research	93.394	171065/162104	Pass-Through	University of Texas at San Antonio	28,829	-
Cancer Detection and Diagnosis Research	93.394	R1513	Pass-Through	Trustees of Dartmouth College	33,117	-
Cancer Detection and Diagnosis Research	93.394	R1335	Pass-Through	Trustees of Dartmouth College	38,257	-
Cancer Detection and Diagnosis Research	93.394	R44CA26565	Pass-Through	DoseOptics, LLC	45,809	-
Cancer Detection and Diagnosis Research	93.394	R1444	Pass-Through	Trustees of Dartmouth College	46,080	-
Cancer Detection and Diagnosis Research	93.394	R1511	Pass-Through	Trustees of Dartmouth College	51,349	-
Cancer Detection and Diagnosis Research	93.394	4R00CA190890-03	Direct		118,222	-
Subtotal 93.394					415,768	-
Cancer Treatment Research	93.395	CA268466	Pass-Through	DoseOptics, LLC	37,362	-
Cancer Treatment Research	93.395	1R01CA266641-01A1	Pass-Through	National Cancer Institute	84,762	-
Cancer Treatment Research	93.395	R1087	Pass-Through	Trustees of Dartmouth College	1,246	-
Cancer Treatment Research	93.395	Award AR04560 / PO000003200	Pass-Through	Public Health Institute	4,650	-
Cancer Treatment Research	93.395	223378-2	Pass-Through	Weill Cornell Medical College	10,169	-
Cancer Treatment Research	93.395	120870	Pass-Through	Brigham and Women's Hospital	32,198	-
Cancer Treatment Research	93.395	R1616	Pass-Through	Trustees of Dartmouth College	38,373	-
Cancer Treatment Research	93.395	1UG1CA233323-01	Direct		165,812	-
Subtotal 93.395					374,574	-
Cancer Biology Research	93.396	R1642	Pass-Through	Trustees of Dartmouth College	10,409	-
Cancer Biology Research	93.396	7R01CA231325-05	Direct		117,153	-
Cancer Biology Research	93.396	R1593	Pass-Through	Trustees of Dartmouth College	5,500	-
Subtotal 93.396					133,062	-
Cancer Centers Support Grants	93.397	R1593	Pass-Through	Trustees of Dartmouth College	7,717	-
Cancer Centers Support Grants	93.397	R1704	Pass-Through	Trustees of Dartmouth College	31,250	-
Cancer Centers Support Grants	93.397	R1558	Pass-Through	Trustees of Dartmouth College	100,370	-
Cancer Centers Support Grants	93.397	R1439	Pass-Through	Trustees of Dartmouth College	10,553	-
Cancer Centers Support Grants	93.397	R1397	Pass-Through	Trustees of Dartmouth College	21,142	-
Cancer Centers Support Grants	93.397	R1392	Pass-Through	Trustees of Dartmouth College	22,453	-

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of the Schedule.

Dartmouth-Hitchcock Health and Subsidiaries
Schedule of Expenditures of Federal Awards
Year ended June 30, 2023

Federal Program	Assistance Listing Number	Award Number/Pass-through Identification Number	Funding Source	Pass-through Entity	Total Expenditures	Amount Passed Through to Subrecipients
Cancer Centers Support Grants	93.397	R1394	Pass-Through	Trustees of Dartmouth College	26,949	-
Cancer Centers Support Grants	93.397	R1390	Pass-Through	Trustees of Dartmouth College	34,813	-
Cancer Centers Support Grants	93.397	R1391	Pass-Through	Trustees of Dartmouth College	67,479	-
Cancer Centers Support Grants	93.397	R1393	Pass-Through	Trustees of Dartmouth College	69,127	-
Cancer Centers Support Grants	93.397	R1389	Pass-Through	Trustees of Dartmouth College	129,171	-
Subtotal 93.397					521,024	-
Cancer Research Manpower	93.398	1K08CA267096-01	Direct		100,488	-
Cancer Research Manpower	93.398	1K08CA263546-01A1	Direct		153,625	31,223
Cancer Research Manpower	93.398	5K08CA259632-03	Direct		161,890	-
Subtotal 93.398					416,003	31,223
Cardiovascular Diseases Research	93.837	1K08HL165087-01A1	Direct		3,458	-
Cardiovascular Diseases Research	93.837	7K23HL142835-02	Direct		72,284	-
Cardiovascular Diseases Research	93.837	0875 G ZB961	Pass-Through	University of California Los Angeles	33,222	-
Cardiovascular Diseases Research	93.837	1UM1HL147371-01	Direct		389,759	150,488
Subtotal 93.837					498,723	150,488
Lung Diseases Research	93.838	GRT-00001474-0823	Pass-Through	University of Arkansas Medical Sciences	43,878	-
Lung Diseases Research	93.838	RNG211577	Pass-Through	Kaiser Permanente Washington Health	21,764	-
Lung Diseases Research	93.838	R1633	Pass-Through	Trustees of Dartmouth College	42,331	-
Lung Diseases Research	93.838	1K24HL150453	Direct		99,638	-
Subtotal 93.838					207,611	-
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	1R01AR080641-01A1	Direct		2,529	-
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	1R21AR079661 - 01	Direct		272,614	20,611
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	1R01AR077157-01	Direct		449,985	229,780
Subtotal 93.846					725,128	250,391
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R1645	Pass-Through	Trustees of Dartmouth College	8,473	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1K23DK134814-01	Direct		32,630	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R1363	Pass-Through	Trustees of Dartmouth College	28,493	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	3R21DK124733-02S1	Direct		77,054	65,450
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R1572	Pass-Through	Trustees of Dartmouth College	89,616	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1R21DK124733	Direct		122,759	20,370
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R1450	Pass-Through	Trustees of Dartmouth College	194,661	-
Subtotal 93.847					553,686	85,820
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	5777998	Pass-Through	University of Pennsylvania	8,870	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	1F31NS118955-01A1	Direct		19,758	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	R43NS120624-Sub001	Pass-Through	Abzyme Therapeutics, LLC	71,518	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	1R21NS130139-01	Direct		93,730	3,557
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	01062758	Pass-Through	Beth Israel Deaconess Medical Center	3,460	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	1020930_DHC	Pass-Through	Oregon Health & Science University	15,621	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	1	Pass-Through	LCD Nanotech LLC	33,844	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	1R21NS116434-01A1	Direct		105,563	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	CON-80003935 (GR118247)	Pass-Through	Yale University	109,670	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	R1569	Pass-Through	Trustees of Dartmouth College	118,593	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	1R01NS116994-01A1	Direct		465,728	36,993
Subtotal 93.853					1,046,355	40,550
Allergy and Infectious Diseases Research	93.855	12/13/2018 GHESKIO	Pass-Through	Gheskio Clinic	10,281	-
Allergy and Infectious Diseases Research	93.855	1R21AI166523DH-01	Pass-Through	Muhimbili University of Health and Allie	11,152	-
Allergy and Infectious Diseases Research	93.855	GENFD0002201036	Pass-Through	Boston Children's Hospital	14,351	-
Allergy and Infectious Diseases Research	93.855	7R01AI164772-04	Direct		97,075	-
Allergy and Infectious Diseases Research	93.855	6R01AI143821-05	Direct		148,814	-
Allergy and Infectious Diseases Research	93.855	R21AI154039	Direct		119,098	-

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of the Schedule.

Dartmouth-Hitchcock Health and Subsidiaries
Schedule of Expenditures of Federal Awards
Year ended June 30, 2023

Federal Program	Assistance Listing Number	Award Number/Pass-through Identification Number	Funding Source	Pass-through Entity	Total Expenditures	Amount Passed Through to Subrecipients
Allergy and Infectious Diseases Research	93.855	R1367	Pass-Through	Trustees of Dartmouth College	58,052	-
Subtotal 93.855					458,623	-
Biomedical Research and Research Training	93.859	R1585	Pass-Through	Trustees of Dartmouth College	289	-
Biomedical Research and Research Training	93.859	R1486	Pass-Through	Trustees of Dartmouth College	948	-
Biomedical Research and Research Training	93.859	R1628	Pass-Through	Trustees of Dartmouth College	2,256	-
Biomedical Research and Research Training	93.859	R1647	Pass-Through	Trustees of Dartmouth College	8,524	-
Biomedical Research and Research Training	93.859	R1890	Pass-Through	Trustees of Dartmouth College	13,024	-
Biomedical Research and Research Training	93.859	R1677	Pass-Through	Trustees of Dartmouth College	42,873	-
Biomedical Research and Research Training	93.859	R1630	Pass-Through	Trustees of Dartmouth College	63,241	-
Biomedical Research and Research Training	93.859	1P20GM148278-01	Direct		237,411	-
Biomedical Research and Research Training	93.859	R1141	Pass-Through	Trustees of Dartmouth College	8,869	-
Biomedical Research and Research Training	93.859	PZL0243	Pass-Through	University of New Hampshire	40,751	-
Biomedical Research and Research Training	93.859	R1506	Pass-Through	Trustees of Dartmouth College	42,412	-
Biomedical Research and Research Training	93.859	R1522	Pass-Through	Trustees of Dartmouth College	45,654	-
Biomedical Research and Research Training	93.859	R1162-Hayden MOA	Pass-Through	Trustees of Dartmouth College	48,472	-
Biomedical Research and Research Training	93.859	Rosen-CTR Supp	Pass-Through	Maine Health	70,503	-
Biomedical Research and Research Training	93.859	R1589	Pass-Through	Trustees of Dartmouth College	71,204	-
Biomedical Research and Research Training	93.859	R1661	Pass-Through	Trustees of Dartmouth College	193,221	-
Subtotal 93.859					889,652	-
Child Health and Human Development Extramural Research	93.865	2005405219	Pass-Through	Johns Hopkins University	37,493	-
Child Health and Human Development Extramural Research	93.865	R1119	Pass-Through	Trustees of Dartmouth College	8,579	-
Child Health and Human Development Extramural Research	93.865	1R01HD095277-01 REVISED	Pass-Through	Trustees of Dartmouth College	35,360	-
Subtotal 93.865					81,432	-
Aging Research	93.866	R1702	Pass-Through	Trustees of Dartmouth College	2,278	-
Aging Research	93.866	R1321	Pass-Through	Trustees of Dartmouth College	9,031	-
Aging Research	93.866	R1625	Pass-Through	Trustees of Dartmouth College	6,183	-
Aging Research	93.866	R1102	Pass-Through	Dartmouth College	11,810	-
Aging Research	93.866	B000915406	Pass-Through	University of Massachusetts - Boston	12,962	-
Subtotal 93.866					42,264	-
Vision Research	93.867	2005579145	Pass-Through	Johns Hopkins University	18,557	-
Vision Research	93.867	62990059-245349	Pass-Through	Stanford University	37,380	-
Subtotal 93.867					55,937	-
Medical Library Assistance	93.879	R1675	Pass-Through	Trustees of Dartmouth College	1,331	-
Medical Library Assistance	93.879	R1190	Pass-Through	Trustees of Dartmouth College	45,942	-
Subtotal 93.879					47,273	-
International Research and Research Training	93.989	R1123	Pass-Through	Trustees of Dartmouth College	9,957	-
International Research and Research Training	93.989	581975	Pass-Through	University of Pennsylvania	19,701	-
International Research and Research Training	93.989	R25TW007693	Pass-Through	Fogarty International Center	42,359	40,154
Subtotal 93.989					72,017	40,154
Total Department of Health and Human Services					12,464,278	1,926,227
Total Research and Development Cluster					18,239,764	2,406,058
Medicaid Cluster						
Medical Assistance Program	93.778	SS-2020-DCYF-13-SPECI-01	Pass-Through	NH Dept of Health and Human Services	20,774	-
Medical Assistance Program	93.778	03410-2115-23	Pass-Through	AHS/Department of Vermont Health Access	110,402	-
Medical Assistance Program	93.778	03420-09481	Pass-Through	Vermont Department of Health	19,356	-
Medical Assistance Program	93.778	03420-09448	Pass-Through	AHS/VDH/Division of Health Promotion and Disease Prev	48,343	-
Medical Assistance Program	93.778	HCBS0000041744	Pass-Through	VT Agency of Human Services	408,397	-
Total Medicaid Cluster					607,272	-
Highway Safety Cluster						
State and Community Highway Safety	20.600	22-266	Pass-Through	NH Dept of Highway Safety	20,605	-
State and Community Highway Safety	20.600	23-266	Pass-Through	NH Dept of Highway Safety	240,600	-
Subtotal 20.600					261,205	-
National Priority Safety Programs	20.616	22-266	Pass-Through	NH Dept of Highway Safety	42,365	-
Total Highway Safety Cluster					303,570	-
Other Sponsored Programs						
Department of Justice						
Crime Victim Assistance	16.575	2018-V3-GX-4078	Direct		5,493	4,041

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of the Schedule.

Dartmouth-Hitchcock Health and Subsidiaries
Schedule of Expenditures of Federal Awards
Year ended June 30, 2023

Federal Program	Assistance Listing Number	Award Number/Pass-through Identification Number	Funding Source	Pass-through Entity	Total Expenditures	Amount Passed Through to Subrecipients
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	LEBA-NH-EQUIPR22	Pass-Through	National Children's Alliance	11,900	-
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	CLAR-NH-EQUIPR22	Pass-Through	National Children's Alliance	11,900	-
Subtotal 16.758					23,800	-
Total Department of Justice					29,293	4,041
Department of Labor						
H-1B Job Training Grants	17.268	HG-35689-21-60-A-33	Direct		508,617	107,815
Total Department of Labor					508,617	107,815
Department of the Treasury						
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	ARPA Grant Agreement CAC at CHaD	Pass-through	NH Dept of Justice	280,204	-
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	NHHA ASPR COVID-19 2020	Pass-through	Foundation for Healthy Communities	5,406	-
Total Department of The Treasury					285,610	-
Department of Health and Human Services						
Training in General, Pediatric, and Public Health Dentistry	93.059	158303.5116168.0202	Pass-Through	Bi-State Primary Care Association	6,690	-
Public Health Emergency Preparedness	93.069	2018-DHPS-02-INFEC	Pass-Through	NH Dept of Health and Human Services	139,047	-
Public Health Emergency Preparedness	93.069	Not Provided	Pass-Through	NH Dept of Health and Human Services	48,838	-
Subtotal 93.069					187,885	-
Blood Disorder Program: Prevention, Surveillance, and Research	93.080	GENFD0001940813	Pass-Through	Boston Children's Hospital	36,623	-
Enhance Safety of Children Affected by Substance Abuse	93.087	90CU0109-01-00	Pass-Through	DHHS - Admin for Children and Families	718,218	68,829
Maternal and Child Health Federal Consolidated Programs	93.110	L0153	Pass-Through	University of New Hampshire	24,606	-
Maternal and Child Health Federal Consolidated Programs	93.110	ACOG Subaward	Pass-Through	American College of Obstetricians	43,472	-
Subtotal 93.110					68,078	-
Emergency Medical Services for Children	93.127	2 H33MC32395-06-00	Direct		38,425	-
Emergency Medical Services for Children	93.127	7 H33MC323950100	Direct		99,801	-
Subtotal 93.127					138,226	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	03420-09471	Pass-Through	AHS/VDH/DSU	149,717	-
HIV-Related Training and Technical Assistance	93.145	OSP33084-00	Pass-Through	University of Massachusetts Med School	55,354	-
Coordinated Services and Access to Research for Women, Infants, Children	93.153	2 H12HA31112-05-00	Direct		396,892	-
Coordinated Services and Access to Research for Women, Infants, Children	93.153	5H12HA31112-03-00	Direct		44,251	-
Subtotal 93.153					441,143	-
COVID-19 Testing and Mitigation	93.155	1 P13RH45795-01-0	Direct		223,001	-
COVID-19 Testing and Mitigation	93.155	03420-09143	Pass-Through	NH Dept of Health and Human Services	96,010	-
Subtotal 93.155					319,011	-
National Health Service Corp	93.186	2 T32HP32520-04-00	Direct		421,988	-
Regional and National Significance	93.243	1H79SM084710-01	Direct		28,186	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79SP081227-01	Direct		37,501	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	6H79SM082302-04M001	Direct		739,007	111,809
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	SS-2022-DBH-01-EVALU-01	Pass-Through	NH Dept of Health and Human Services	142,228	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79SM084906-01	Direct		294,788	62,217
Subtotal 93.243					1,241,710	174,026
COVID-19 Vaccination Program	93.268	SS-2022-DPHS-21-EXPAN-01	Pass-Through	NH Dept of Health and Human Services	31,173	-
COVID-19 Vaccination Program	93.268	1 NH28CE002898-01-00	Pass-Through	Foundation for Healthy Communities	461,822	-
Subtotal 93.268					492,995	-
Drug Free Communities Support Program Grants	93.276	1 NH28CE002898-01-00	Direct		81,769	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	RFP-2018-DHPS-02-INFEC-A02	Pass-Through	NH Dept of Health and Human Services	36,116	-
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	Not Provided	Pass-Through	Foundation for Healthy Communities	281,789	-
Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	93.478	SS-2020-DPHS-11-MATERN	Pass-Through	NH Dept of Health and Human Services	81,256	-
Health Profession Opportunity	93.493	6 CE1HS46387-01-02	Direct		63,595	-
Health Profession Opportunity	93.493	1 GE1HS46223-01-00	Direct		94,592	7,753
Health Profession Opportunity	93.493	1 GE1HS46231-01-00	Direct		113,532	-
Subtotal 93.493					271,719	7,753
COVID-19 Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498	Not provided	Direct		98,829,311	-
Foster Care Title IV-E	93.658	SS-2020-DPHS-11-MATERN	Pass-Through	NH Dept of Health and Human Services	110,400	-
Mental and Behavioral Health Education and Training Grants	93.732	10063043-01	Pass-Through	University of Utah	41,493	-

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of the Schedule.

Dartmouth-Hitchcock Health and Subsidiaries
Schedule of Expenditures of Federal Awards
Year ended June 30, 2023

Federal Program	Assistance Listing Number	Award Number/Pass-through Identification Number	Funding Source	Pass-through Entity	Total Expenditures	Amount Passed Through to Subrecipients
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.761	90FPSG0038-01-00	Direct		90,557	-
Opioid STR	93.788	RFP-2019-BDAS-05-MEDIC-04	Pass-Through	NH Dept of Health and Human Services	478,631	-
Opioid STR	93.788	SS 2019-BDAS-05-ACCES-04 (HUB)	Pass-Through	NH Dept of Health and Human Services	1,206,297	-
Opioid STR	93.788	T1081685	Pass-Through	NH Dept of Health and Human Services	1,214,502	-
Subtotal 93.788					2,899,430	-
Organized Approaches to Increase Colorectal Cancer Screening	93.800	5 NU58DP006753-03-00	Direct		653,212	-
Organized Approaches to Increase Colorectal Cancer Screening	93.800	5NU58DP006086-05-00	Pass-Through	NH Dept of Health and Human Services	1,017	-
Subtotal 93.800					654,229	-
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	03420-09699	Pass-Through	Vermont Department of Health	294,065	-
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	03420-09086	Pass-Through	Vermont Department of Health	89,805	-
Subtotal 93.870					383,870	-
COVID-19 National Bioterrorism Hospital Preparedness Program	93.889	Not Provided	Pass-Through	Foundation for Healthy Communities	33,934	-
Rural Health Care Services	93.912	1 GA1RH42907-01-00	Direct		315,072	158,438
Rural Health Care Services	93.912	1 P16RH43503-01-00	Direct		71,421	23,227
Rural Health Care Services	93.912	1 U2SRH43521-01-00	Direct		421,680	76,030
Subtotal 93.912					808,173	257,695
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	2 H76HA31654-05-00	Direct		355,533	-
Block Grants for Community Mental Health Services	93.958	PZL0188	Pass-Through	University of New Hampshire	413,086	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHMC-FHC SUD 21	Pass-Through	Foundation for Healthy Communities	102,090	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Not Provided	Pass-Through	Foundation for Healthy Communities	90,717	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	03420-09540	Pass-Through	AHS/VDH/Division of Substance Use Programs	90,832	-
Subtotal 93.959					283,639	-
COVID-19 PPHF Geriatric Education Centers	93.969	5 U1QHP32519-06-00	Direct	University of Vermont	910,642	17,573
Block Grants for Prevention Treatment	93.991	SS-2023-DPHS-03-INJUR-01	Pass-Through	NH Dept of Health and Human Services	151,555	-
Total Department of Health and Human Services					110,996,139	525,876
Department of Homeland Security						
COVID-19 Disaster Grants - Public Assistance	97.036	FEMA-4516-DR-NH	Pass-Through	NH Dept of Safety	1,818,583	-
Total Department of Homeland Security					1,818,583	-
Various						
Greater Monadnock Regional Public Health Network Services	93.U01*	Not Provided	Pass-Through	NH Dept of Health and Human Services	134,026	-
COVID-19 RPHN COVID ARPA-CHW	93.U02	SS-2019-DPHS-28-REGION-08-A09	Pass-Through	NH Dept of Health and Human Services	982	-
RPHN Recomp	93.U03	RFA-2023-DPHS-02-REGIO-0X	Pass-Through	NH Dept of Health and Human Services	615,391	96,105
Block Grants for Community Mental Health Services	93.U04**	SS-2022-OCOM-02-CLINI-01	Pass-Through	NH Dept of Health and Human Services	691,452	85,333
Total Various					1,441,851	181,438
Total Federal Other Sponsored Programs					115,080,093	799,170
Total Expenditures of Federal Awards					$ 132,230,699	$ 3,205,228

* Further discussed in Footnote 3
** Further discussed in Footnote 4

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of the Schedule.

Dartmouth-Hitchcock Health and Subsidiaries
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") presents the activity of federal award programs administered by Dartmouth-Hitchcock Health and Subsidiaries (the "Health System") as defined in the notes to the consolidated financial statements and is presented on an accrual basis. The purpose of this Schedule is to present a summary of those activities of the Health System for the year ended June 30, 2023 which have been financed by the United States government ("federal awards"). For purposes of this Schedule, federal awards include all federal assistance entered into directly between the Health System and the federal government and subawards from nonfederal organizations made under federally sponsored agreements. The information in this Schedule in presented in accordance with the requirements of the Uniform Guidance. Pass-through entity identification numbers and Assistance Listing numbers have been provided where available.

Visiting Nurse and Hospice of NH and VT ("VNH") received a Community Facilities Loan, Assistance Listing #10.766, of which the proceeds were expended in 2018. The VNH had an outstanding balance of $2,343,000 as of June 30, 2023. As this loan was related to a project that was completed in the prior audit period and the terms and conditions do not impose continued compliance requirements other than to repay the loan, we have excluded the outstanding loan balance from the Schedule.

2. Indirect Expenses

Indirect costs are charged to certain federal grants and contracts at a federally approved predetermined indirect rate, negotiated with the Division of Cost Allocation and therefore we do not use the de minimus 10% rate. The predetermined rate provided for the year ended June 30, 2023 was 55%. Indirect costs are included in the reported federal expenditures.

3. Greater Monadnock Regional Public Health Network Services

Cheshire Medical Center received a pass-through award from the County of Cheshire, who were themselves a pass-through entity for their award from the New Hampshire Department of Health and Human Services. The award contract between the County of Cheshire and NH DHHS indicates that the award is funded from several Federal Agencies, programs, and Assistance Listing numbers as noted below and could not be split out by Agency. Accordingly, the total expenditures of $134,026 included on accompanying SEFA for this program are listed as one amount under the Assistance Listing #93.U01.

Agency	Program Name	Assistance Listing Number
US Centers for Disease Control Control & Prevention	Preventative Health Services	93.991
US Centers for Disease Control Control & Prevention	Public Health Emergency Preparedness	93.074
US Centers for Disease Control & Prevention	Public Health Emergency Preparedness	93.069
US Centers for Disease Control & Prevention	Immunization Cooperative Agreements	93.268
US Department of Health and Human Services	Substance Abuse Prevention and Treatment Block Grant	93.959
US Department of Health and Human Services	Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243
US Department of Health and Human Services	Public Health Emergency Preparedness	93.074
US Department of Health and Human Services	Public Health Emergency Preparedness	93.889
US Department of Health and Human Services	Childhood Lead Poisoning & Surveillance	93.197
US Department of Health and Human Services	Environmental Public Health and Emergency Response	93.070

4. New Hampshire Clinical and Administrative Services

Mary Hitchcock Memorial Hospital received a pass-through award from the State of New Hampshire in which the total award amount of $2,550,704 was not split out by Agency listed below. Accordingly, the total expenditures of $691,452 included on accompanying SEFA for this program are listed as one amount under the Assistance Listing #93.U04.

Agency	Program Name	Assistance Listing Number
Centers for Medicare & Medicaid Services	Medical Assistance Program	93.778
Health Resources and Services Administration	Maternal and Child Health Services Block Grant to the States	93.994
Administration on Aging	Cooperative Agreements to Improve the Health Status of Minority Populations	93.004
Substance Abuse & Mental Health Services Administration	Block Grants for Community Mental Health Services	93.958
Substance Abuse & Mental Health Services Administration	Block Grants for Prevention and Treatment of Substance Abuse	93.959

5. Provider Relief

The Health System was the recipient of funding under Assistance Listing number 93.498, COVID-19 Provider Relief Funds and American Rescue Plan Rural Distribution ("PRF"), and as required based on guidance in the 2023 OMB Compliance Supplement, the Schedule includes all Period 4 and 5 funds received between July 1, 2021 and June 30, 2022 and expended by June 30, 2023 as reported to the Department of Health and Human Services via the PRF Reporting Portal.

Given the timing covered by the Period 4 and 5 funds, certain of these expenses were reflected in the Health System's consolidated financial statements for the year ended June 30, 2022. Additionally, lost revenue does not represent an expenditure in the Health System's financial statements and thus is a reconciling item between the federal expenses in the Health System's financial statements and the amount included on the Schedule.

6. Federal Emergency Management Agency

The Health System applied for reimbursement of certain expenses related to the COVID-19 pandemic under Assistance Listing #97.036, FEMA Public Assistance through the Disaster Grants – Public Assistance (Presidentially Declared Disasters). Expenditures are reflected in the Schedule in the year in which a project application is obligated and expenditures incurred. The Schedule thus includes $1,818,583 of expenditures incurred in fiscal years 2021 and 2022, which were obligated in fiscal year 2023 and represents a reconciling item between the federal expenses in the Health System's financial statements and the amount included on the Schedule.

Part II
Reports on Internal Control and Compliance

Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Trustees of
Dartmouth-Hitchcock Health and Subsidiaries

We have audited, 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, the consolidated financial statements of Dartmouth-Hitchcock Health and its subsidiaries (the "Health System"), which comprise the consolidated balance sheet as of June 30, 2023, and the related consolidated statements of operations and changes in net assets and of cash flows for the year then ended, including the related notes (collectively referred to as the "consolidated financial statements"), and have issued our report thereon dated November 17, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Health System's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Health System's internal control. Accordingly, we do not express an opinion on the effectiveness of the Health System's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Health System's consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an

opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Health System's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Health System's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

PricewaterhouseCoopers LLP

Boston, Massachusetts
November 17, 2023

pwc

Report of Independent Auditors on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance

To the Board of Trustees of
Dartmouth-Hitchcock Health and Subsidiaries

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Dartmouth-Hitchcock Health and Subsidiaries' (the "Health System") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Health System's major federal programs for the year ended June 30, 2023. The Health System's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Health System complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (US GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Health System and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Health System's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Health System's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Health System's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with US GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Health System's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with US GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Health System's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Health System's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Health System's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

PricewaterhouseCoopers LLP

Boston, Massachusetts
March 28, 2024

Part III
Findings and Questioned Costs

Dartmouth-Hitchcock and Subsidiaries
Schedule of Findings and Questioned Costs
Year Ended June 30, 2023

I. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting	
Material weakness (es) identified?	___yes __X__no
Significant deficiency (ies) identified that are not considered to be material weakness (es)?	___yes __X__none reported
Noncompliance material to financial statements	___yes __X__no

Federal Awards

Internal control over major programs	
Material weakness (es) identified?	___yes __X__no
Significant deficiency (ies) identified that are not considered to be material weakness (es)?	___yes __X__no
Type of auditor's report issued on compliance for other major programs	Unmodified
Audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	___yes __X__no

Identification of major programs

Assistance Listing Number	Name of Federal Program or Cluster
93.498	COVID-19 Provider Relief Funds and American Rescue Plan Rural Distribution
93.969	COVID-19 PPHF Geriatric Education Centers

Dollar threshold used to distinguish between Type A and Type B programs	$3,000,000
Auditee qualified as low-risk auditee?	No

II. Financial Statement Findings

None Noted

III. Federal Award Findings and Questioned Costs

None Noted

2022-001 Equipment Management

Cluster: Research and Development
Federal Agency: Various
Award Names: Various
Award Numbers: Various
Assistance Listing Title: Various
Assistance Listing Number: Various
Award Year: 2021- 2022
Pass-through entity: Various

Summary

According to 2 CFR section 200.313, procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until disposition takes place must meet minimum requirements:

(1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

(2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.

(3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.

(4) Adequate maintenance procedures must be developed to keep the property in good condition.

(5) If the non-Federal entity is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

The Health System did not perform a physical inventory of federally purchased fixed assets at least once during the last two years. Additionally, the federal asset listing did not specify all of the details required by 2 CFR section 200.313 (d) (1) such as asset locations, tag numbers, use and condition. The full population of equipment funded with federal research and development dollars, as provided by the Health System, consisted of 9 items with a total historical cost of $105k.

Status Update

Given the timing of the Health System's FY2022 Single Audit and management's corrective action plan, this finding remained open throughout FY2023 and thus in FY2024, the Health System took the following actions: Research Operations worked closely with Corporate Finance, Facilities, and Purchasing to create a federal equipment tracking procedure that allows inventory to be identified and located in order to conduct an inventory at a minimum of every two years. Furthermore, the tracking system includes all of the detail surrounding the equipment needed to meet the requirements of 2 CFR section 200.313 (d) (1).

A list of capital equipment purchased on a grant account with the corresponding Dartmouth Grant Record ("DGR") number(s) was provided by Corporate Finance on July 26, 2023. Identifying the location of the equipment was completed on November 30, 2023. Clinical Engineering maintains a database for

monitoring of clinical equipment. A section of the database dedicated to research equipment was created. The research staff have been trained on its use. The information required per 2 CFR section 200.313 (d) (1) related to research equipment purchased was loaded into the database (HEMS) on February 27, 2024. Any equipment purchased on a federal award will continue to be added to the database.

Asset ID numbers are auto-generated in the PeopleSoft accounting system for asset management. Tag numbers are manually added and recorded within HEMS. Any equipment purchased on a federal award will be tagged upon delivery. The tagging and recording of previously identified assets are expected to be completed prior to the end of FY2024 (6/30/2024).

Full inventories will be conducted at a minimum of every two years.

2022-002 Late submission of Uniform Guidance Report

Cluster: All represented on the Schedule of Expenditures of Federal Awards ("SEFA")
Sponsoring Agency: All federal agencies represented on the SEFA
Award Names: All awards on the SEFA
Award Numbers: All awards on the SEFA
Assistance Listing Title: All awards on the SEFA
Assistance Listing Number: All awards on the SEFA
Award Year: All awards on the SEFA
Pass-through entity: All identified on the SEFA

Summary

2 CFR 200.512 Report Submission requires the audit be completed and the data collection form and Uniform Guidance reporting package submitted within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period.

The Health System's Uniform Guidance reporting package was due to be submitted to the Federal Audit Clearinghouse by March 31, 2023, however, since the report was not filed until June 2023, the report is considered late.

Status Update

The prior year audit process was not indicative of the typical audit process for the Health System. To address the late submission, new Research Finance Staff have been hired including a Director of Research Operations Finance. With the addition of new staff, Research Finance was able to close the financial books, and prepare the FY 2023 SEFA 6 months earlier than prior year. Management filed the FY23 Uniform Guidance report timely.

Dartmouth-Hitchcock and Subsidiaries
Summary Schedule of Prior Audit Findings and Status
Year Ended June 30, 2023

2022-003 Subrecipient Risk Assessment and Ongoing Monitoring

Cluster: Research and Development
Federal Agency: All awards with subrecipients on the SEFA
Award Names: All awards with subrecipients on the SEFA
Award Numbers: All awards with subrecipients on the SEFA
Assistance Listing Title: All awards with subrecipients on the SEFA
Assistance Listing Number: All awards with subrecipients on the SEFA
Award Year: 2021 - 2022
Pass-through entity: All pass-through entities noted on the SEFA

Summary

2 CFR 200.332 notes that pass-through entity monitoring of the subrecipient must include:

(1) Reviewing financial and performance reports required by the pass-through entity.

(2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and written confirmation from the subrecipient, highlighting the status of actions planned or taken to address Single Audit findings related to the particular subaward.

(3) Issuing a management decision for applicable audit findings pertaining only to the Federal award provided to the subrecipient from the pass-through entity as required by 2 CFR 200.521. Further, Uniform Guidance 2 CFR section 200.331(f) requires that the entity verify that every subrecipient is audited as required by Subpart F— Audit Requirements when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in §200.501 Audit requirements ($750,000).

In testing conformity with the compliance requirements for subrecipient monitoring, PwC selected 7 of the 61 Research and Development subrecipient agreements and the one Opioid STR subrecipient agreement from the detailed listings provided for testing. The total federal funds passed through to subrecipients in FY22 amounted to $3.5 million for the Research & Development Cluster, and $24,500 for the Opioid STR program. For all of their selections, the most recent audit report was not reviewed for purposes of ongoing monitoring as required by the Uniform Guidance. The Health System has a risk assessment form that is completed at contract inception for its subrecipients; however, the risk assessment is not reassessed annually for all subrecipients. The most recent risk assessment form was conducted in 2018 for 2 selections, in 2019 for 2 selections, in 2020 for 2 selections and in 2021 for 2 selections. PwC further noted that 7 of the 8 risk assessment forms selected for testing did not include explicit documentation detailing the subrecipient audit report review (such as what year was reviewed, what were the results of the review, etc.). Additionally, for one selection, the initial subrecipient risk assessment form was reviewed after the subrecipient award agreement was executed.

Status Update

Given the timing of the Health System's FY2022 Single Audit and management's corrective action plan, this finding remained open throughout FY2023 and thus in FY2024, the Health System took the following actions: Research Operations updated its subrecipient monitoring policy to explicitly state the ongoing monitoring activities that must be conducted and the frequency of required monitoring. Training was provided to the staff on January 19, 2024 who perform the risk assessment to ensure they are documenting the details of the review including the date and results of the subrecipient audit report review.

All Subrecipient Institutions were reviewed and assigned a risk level by August 17, 2023. To further monitor sub-recipients, an upgrade to the HRS grants system was completed and the sub-recipient monitoring module was made active on January 26, 2024. The module allows sub-recipient institutions to be added to the system as part of award set-up, the risk level assessed, and a date added for the annual review of the risk level. Documentation of review is added to the system. All sub-recipients were added to the new module of HRS on March 2, 2024 and staff training on the HRS sub-recipient module occurred on March 14, 2024. The sub-recipient monitoring policy was revised on January 10, 2024 with the new procedure using the HRS module for tracking.

2022-004 Procurement, Suspension and Debarment

Cluster: Research and Development
Federal Agency: Department of Health and Human Services, Department of Defense
Award Names: First-in-human clinical translation of a near-infrared, nerve-specific fluorophore to facilitate tissue-specific fluorescence-guided surgery; Self-Administered, Motor-Free, Cognitive Screening Battery for MS: Development and Initial Validation; Decision Making in Transmasculine Genital Reconstruction Surgery (TMGRS)
Award Numbers: 1R01NS116994-01A1; W81XWH2010330; R21DK124733
Assistance Listing Title: Extramural Research Programs in the Neurosciences and Neurological Disorders; Military Medical Research and Development; Diabetes, Digestive, and Kidney Diseases Extramural Research
Assistance Listing Number: 93.853; 12.420; 93.847
Award Year: 2021 - 2022
Pass-through entity: Not applicable

Summary

The Health System has a policy whereby purchases shall comply with Uniform Guidance for Grants and Cooperative agreements, as established in 2 CFR 200.320 Methods of Procurement. They have adopted $10,000 as their micro-purchase threshold. 2 CFR 200.318 requires that documentation of the history of the procurement, the procurement method and rationale for the method selected, selection of contract type, basis for contractor selection, and basis for the contract price to be included in the procurement file. Additionally, a non-Federal entity must have and use documented procurement procedures and is prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. The Health System's suspension and debarment policy requires suspension and debarment verifications to be completed for all vendors utilized on federal awards, regardless of expenditure amount.

As part of the Research and Development cluster procurement testing of new purchases greater than $10,000 there were 4 transactions selected for testing out of a population of 21 transactions totaling $481,000. PwC noted two transactions of $69,500 and $12,000 where there was no documentation of the vendor justification, but were determined to be sole source. We were able to provide PwC with an understanding of why the vendor was selected; however, this sole source justification was not documented in the procurement files. Additionally, as part of the testing over compliance with the Health System's suspension and debarment verification policy, PwC noted one vendor with expenditures of $1,400 where the suspension and debarment verification was not performed in advance of paying the related invoice. PwC received evidence of the suspension and debarment verification completed after invoice payment, where no exclusions were identified.

Status Update

Given the timing of the Health System's FY2022 Single Audit and management's corrective action plan, this finding remained open throughout FY2023 and thus in FY2024, the Health System took the following actions: Research Operations conducted staff training for Departmental Research Administrators to ensure staff are knowledgeable of the current policy and the documentation requirements related to purchases above the micro-purchase threshold in December 2023.

As of December 13, 2023, all vendors used for research supplies and services for sponsored projects have been reviewed. All Vendors have a contract in place and were added to D-H's ePro ordering system at the end of calendar year 2023. A standard control procedure was established in December 2023 for vetting new vendors for suspension and debarment before any purchases are executed on sponsored awards and staff have been trained as of January 19, 2024. In order for a purchase order to be approved in research for a new vendor, documentation of a suspension and debarment check on the OIG Compliance Now LLC and SAM.gov websites will need to be included within the documentation for submission as of March 31, 2024. Additionally, March 8, 2024, a standard control procedure has been established for purchasing supplies and equipment that includes a process for urgent and sole source orders by completion of a justification form which is then documented and included with the purchase order.

2022-005 Eligibility and Allowable Costs

Cluster: Not applicable
Federal Agency: Department of Health and Human Services
Award Names: Substance Use Disorder Treatment and Recovery Support Services
Award Numbers: T1081685
Assistance Listing Title: Opioid STR
Assistance Listing Number: 93.788
Award Year: 2021 - 2022
Pass-through entity: NH Dept of Health and Human Services

Summary

To be eligible under the Substance Use Disorder Treatment and Recovery Support Services award, a patient must 1) have income below 400% of the federal poverty level, 2) be a resident of New Hampshire or experiencing homelessness in New Hampshire, and 3) be determined positive for substance use disorder. Additionally, patient income information for all eligible patients receiving services must be updated at a minimum interval of once every four weeks.

Cheshire Medical Center operates The Doorway program in Keene, NH. The Doorway connects patients positive for substance use disorder with support services and treatment, and receives a portion of its funding from the Substance Use Disorder Treatment and Recovery Support Services federal award. Through our testing of eligibility requirements for 25 patients, we noted the following:

- For all selections, no formal documentation was maintained regarding patient income levels.
- For all selections, income reassessments were not completed and documented at least once every four weeks.
- One selected patient was neither a resident of New Hampshire, nor experiencing homelessness in New Hampshire.

While The Doorway provides services to patients beyond those defined as eligible under the Substance Use Disorder Treatment and Recovery Support Services award, there is no differentiation between patients that are eligible or ineligible under the federal program. As a result of patients not being differentiated, time and effort incurred by personnel on the award is commingled with non-award activity.

For example, a clinician's salary is funded under the award, but she is not seeing only eligible patients. As such, any time she spent treating a patient who is not eligible would be a questioned cost under the grant.

Status Update

Given the timing of the Health System's FY2022 Single Audit and management's corrective action plan, this finding remained open throughout FY2023 and thus in FY2024, the Health System took the following actions:

- Management has updated roles and responsibilities surrounding the eligibility process to eliminate ambiguity in April of 2023. As part of that process, Management began implementing a new Fee Determination which is used for both initial intake and recertification of eligibility into the Doorway program.
- As of September 1, 2023, the Fee Determination intake form used for both intake and recertification are scanned into the patient record. A Fee Determination sheet is scanned into the patient chart for recertification every four (4) weeks or if the patient visits less than every four (4) weeks, when the visit occurs. These Fee Determination intake forms will be used to define the amount of eligible time spent on the federal component of the award.
- Management has implemented periodic internal audits conducted by the Cheshire Medical Center compliance manager. The first review was completed in September 2023 and the next review is scheduled to be conducted in May 2024.

MARY HITCHCOCK MEMORIAL HOSPTIAL (MHMH)/ DARTMOUTH HITCHCOCK CLINIC (DHC) \ Combined as DARTMOUTH-HITCHCOCK DARTMOUTH HEALTH

BOARDS OF TRUSTEES AND OFFICERS

Effective: January 1, 2024

DARTMOUTH-HITCHCOCK

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Adjunct Professor, Australian Catholic University

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Assistant Professor of Anesthesiology and Critical Care; Vice Chair for Education, Dept. of Anesthesiology and Co-Medical Director, Surgical Intensive Care Unit

Marcus P. Coe, MD, MS
Associate Professor, Residency Director, Department of Orthopaedic Surgery, Dartmouth Hitchcock Medical Center and Geisel School of Medicine

Duane A. Compton, PhD
Ex-Officio: Dean, Geisel School of Medicine at Dartmouth

Joanne M. Conroy, MD
Ex-Officio: CEO & President, Dartmouth-Hitchcock/Dartmouth Health

Gary V. Desir, MD
Yale School of Medicine: Paul B. Beeson Professor of Medicine; Chair, Internal Medicine at Yale School of Medicine and Yale New Haven Hospital; Vice Provost for Faculty Development and Diversity, Yale University

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Retired Senior Foreign Service Officer

Nancy M. Dunbar, MD
Medical Director, Blood Bank
Department of Pathology and Laboratory Medicine

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MHMH/DHC Boards' Chair
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CEO and Co-Founder of Particles for Humanity, PBC

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MHMH/DHC Boards' Secretary
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Medical Director, Dartmouth Hitchcock Clinics Nashua

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Paul A. Taheri, MD, MBA
Clinical Partner – Welsh Carson Anderson and Stowe

Pamela Austin Thompson, MS, RN, CENP, FAAN
Chief executive officer emeritus of the American Organization of Nurse Executives (AONE)

Governance Oversight:
Kimberley A. Gibbs [redacted]
Director, Executive Administration and Governance
[redacted]

Administrative Support:
Claire M. Lillie [redacted]
Exec. Coordinator for Governance & Leadership
[redacted]

Laura K. Rondeau [redacted]
Exec. Coordinator for Governance & Leadership
[redacted]

Mary Hitchcock Memorial Hospital

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Cathy Brittis Bean	CAC Director	FY 25: $103,970	FY 25: 0%	$0
Joscelin Thompson	Forensic Interviewer	FY 25: $71,857	FY 25: 99.54%	$71,525
Andrea Kegelman	Forensic Interviewer	FY 25: $68,107	FY 25: 100%	$68,107
Samantha Thompson	Intake Coordinator	FY 25: $52,338	FY 25: 100%	$52,338

Samantha Townsend

Education

Southern New Hampshire University in Manchester, NH — May 2017
Bachelors of Arts in Psychology and Community Sociology
Concentration: Child & Adolescent Development
Cumulative GPA of 3.7, Psi Chi International Honor Society, National Honor Society for Collegiate Scholars
Won first place at SNHU's Undergraduate Research Day for Community Based Research

Relevant Experience

Intake Coordinator — **September 2019-Present**
Child Advocacy Center at DH Children's
- Responsible for receiving, managing, and coordinating all referrals with the MDT
- Triage cases based on case dynamics and safety needs
- Coordinate/Schedule CAC forensic interviews with necessary team members of the MDT
- Responsible for case tracking, data collection, and maintenance of database directory for all cases

Paraprofessional — **August 2017-August 2019**
Mount Lebanon School
- Support and assist learning in pre-kindergarten classrooms
- Model appropriate behavior and open-mindedness and reward student who do the same

Substitute — **May 2016- June 2017**
Lebanon School District
- Work in the absence of regular teacher to assist children understand subject matter
- Provide skills required for programmed lessons

Intern — **February 2017- April 2017**
Easterseals Child Development Center
- Interact and provide necessary support for child ages 2-3years old
- Support teachers in promoting an inclusive environment for children with development disabilities

Volunteer — **October 2016 to January 2017**
Elliot Hospital Child Life Department in Manchester, NH.
- Normalized the hospital environment
- Developed and modified activities based on developmental age and physical abilities
- Cleaned/organized the playroom
- Communicate effectively with Child Life Specialist, child, and child's guardian

Volunteer — **August 2016**
Barretstown SeriousFun Camp, Ireland
- Supervised children ages 11-14
- Provided emotional and mental support for the children attending
- Assisted the children and activity leaders in various challenging activities

Landscape Maintenance — **Summer 2013- 2016**
Hess Property and Services in Lebanon, New Hampshire
- Communicated effectively with the boss about where to go during the week
- Worked individually or on a team consisting no more than six people
- Completed time sensitive task of getting everyone's time sheets into the boss each week
- Trained new hires to pay attention to details while working at a fast pace

Tutor — **January to May 2015**
Southern New Hampshire University in Manchester, New Hampshire
- Articulated statistics in a clear way.
- Communicated with non-native English speakers
- Managed time between my classes and workload, tutor training, being present in the statistics class, and individual tutoring

Andrea Kegelman

Education:

Bachelor of Science, Criminal Justice, September 2004
College for Lifelong Learning, University System of New Hampshire
Concord, New Hampshire

Professional Experience:

Child Advocacy Center of Grafton & Sullivan Counties at ChaD (March 2018 – present)
Lebanon, New Hampshire
Forensic Interview Specialist / CAC Coordinator

- Conduct forensic interviews.
- Case coordination and services.
- Facilitation of MDT and case review processes.

Lebanon Police Department (October 2004 – March 2018)
Lebanon, New Hampshire
Police Officer, Corporal

- Enforce Criminal and Motor Vehicle Codes as well as City Ordinances.
- Respond to and investigate incidents of Domestic Violence (DV), child abuse and elder abuse/exploitation.
- Coordinate services and referrals to the Division of Children, Youth and Families (DCYF), the Child Advocacy Center (CAC) and/or the Bureau of Elderly and Adult Services (BEAS).
- Conduct Forensic Interviews of children and adults of suspected physical abuse, sexual abuse, and witness to violent crimes.
- Successfully worked with multidisciplinary team members including the Child Advocacy Centers of Grafton and Sullivan Counties, WISE and the Upper Valley Sexual Assault Response Team to provide crisis support, advocacy, prevention and community outreach.
- Primary law enforcement representative on the Grafton County Child Advocacy Center Multidisciplinary team to include active participation in pre and post MDT meetings and case review process.
- Primary law enforcement representative and active participant of the Upper Valley Sexual Assault Response Team.
- Successfully implemented and supervised training requirements, programs and opportunities for Lebanon Police Department personnel; consisting of a staff of 38 sworn officers.
- Successfully assisted in the prosecution of sexual assaults, physical assaults, elder abuse and exploitation and theft cases.
- Provided support and assistance to the Lebanon Police Department Prosecutor by preparing cases for arraignment and trial as well as handling court proceedings in his absence.
- Provided ongoing supervision of officers and civilian employees.

Lebanon School District (January 2003 – September 2004, part time)
Lebanon, New Hampshire
Substitute Teacher

- Assisted school district when a substitute teacher was needed.

- Successfully handled children from ages 5-18 in the classroom.
- Successfully implemented age appropriate class curriculum.

Carroll Police Department (April 2000 – October 2004)
Carroll, New Hampshire
Police Officer
- Enforced Criminal and Motor Vehicle Codes as well as Town Ordinances.
- Successfully facilitated safety training for elementary school students.
- Effectively assisted with all juvenile proceedings within the Family Court system.

Coos County Sheriff's Department (April 2000 – December 2003, part time)
Lancaster, New Hampshire
Sheriff's Deputy
- Transported female prisoners to/from police departments, courts and correctional facilities.
- Successfully executed undercover investigations involving the care and treatment of juveniles.

Lincoln Police Department (November 1999 – April 2000)
Lincoln, New Hampshire
Dispatcher
- Triaged phone and radio communications for Police, Fire and EMS including crisis situations.
- Worked within the community to foster positive relationships with Law Enforcement.
- Successfully organized and documented calls for service.

Specialized Trainings:

Extended Forensic Interview Training (2022)
Sexual Assault Resource Team (SART) Summit 2021 (2021)
19th Annual Children's Cove Champions for Children Conference (2021)
Evidence-Based Practices – Victim Centered Approach (2021)
NH Attorney General's 2021 Partnering For A Future Without Violence Conference (2021)
ChildFirst Forensic Interview Training (2021)
Taking the High Road: Ethical Challenges and Working with a Team (2021)
NH Attorney General's Model Protocol for the Multidisciplinary Response to Child Abuse and Neglect (2021)
Children with Disabilities: Challenges, Strategies, and Resources (2020)
Child Abuse: From Suspicion to Disclosure (2020)
Working with LGBTQ+ Youth (2020)
Critical Issues in Sibling Sexual Abuse (2020)
Being Trauma Informed with Youth (2020)
Keeping Your Child Exploitation Investigation Victim-Centered (2020)
Warning Signs of Abuse and Neglect (2020)
Implicit Bias (2020)
Chaotic Families and Trauma: How to Navigate and Not Get Sucked In (2020)
Institution-Based Child Sexual Abuse (2020)
Online Protections for Children and Families When Social Distancing (2020)
Victimization in Child Sexual Abuse Images (2020)
Emerging Tech: What Are the Current Trends for Teens and Kids (2020)
Child Interviewing 2019: Update on Research and Practice (2020)

35th Annual San Diego International Conference on Child and Family Maltreatment (2020)
Advanced Forensic Interview Training (2019)
National Children's Alliance (NCA) Leadership Conference (2019)
Motion Drafting & Legal Research Training (2016)
Police Prosecutor Training (2015)
Child Death & Homicide Investigation Training (2013)
FBI Crisis Negotiation Training (2011)
Advanced Forensic Interview Training (2010)
NH Attorney General's Task Force on Child Abuse & Neglect (2008, 2009)
Shield Our Children from Harm Professional Conference (annually, 2007 – 2013)
Child Abuse and Exploitation Investigative Techniques Training (2006)
Forensic Interview Training (2005)

Awards & Achievements:

Assistant to the Prosecutor (2016)
Training & Recruitment / Operations Support Bureau, Lebanon Police Department (2016)
Corporal, Lebanon Police Department (2014)
Letter of Recognition from Governor John Lynch, Lebanon Police Department (2012)
CHaD Unsung Hero Award, Child Advocacy Center of Grafton County (2010)
Officer of the Year, Lebanon Police Department (2010)
Detective, Lebanon Police Department (2008 – 2016)
School Resource Officer (SRO), Lebanon Police Department (2007 – 2008)

Jocelyn "Jody" Thompson

EDUCATION

BA, Social Work, University of New Hampshire 2001

CURRENT POSITION

Forensic Interview Specialist/Team Coordinator and Case Manager
Child Advocacy Center of Grafton & Sullivan Counties at DHMC
Lebanon NH February 2007-present

- Coordinate forensic interviews with multidisciplinary team (MDT) including law enforcement, child protective services workers, prosecutors, mental health, medical and crisis and victims services providers.
- Conduct child forensic interviews and extended forensic interviews, including specialized training in children/adults with special needs
- Participate and facilitate pre and post interview MDT meetings
- Arrange referrals for clients to outside agencies, such as mental health, specialized medical care, and crisis services
- Triage and coordinate resolution to obstacles families encounter during the investigative process
- Case Manage resources for families involved in the justice system
- Created Statewide Peer Review for Forensic Interviewers
- Certified National Facilitator of Darkness to Light Stewards of Children Sexual Abuse Training
- Direct knowledge of local and New Hampshire resources relevant to support victims in the criminal justice system, including Victims Compensation
- Lead monthly case reviews with team members to discuss techniques and skills used to investigate the cases.

PAST RELEVENT EMPLOYMENT

Intake and Development Director - Child Advocacy Center of Rockingham County, Portsmouth, NH March 2002-September 2005

Joined the CACRC when it was in its infancy and, with the Executive Director, turned the Center into a successful pilot program for each county in NH to model.

- Coordinated all investigative forensic interviews (approximately 400 per year) with multidisciplinary teams consisting of law enforcement officers, child protective services workers, county and state prosecutors, mental health, medical and crisis services providers.
- First point of contact with family members of children in need of services. Often had to diffuse and mediate hostile or adversarial situations and reassure reluctant clients.
- Conducted child abuse forensic interviews.
- Led monthly case reviews with team members to discuss techniques and skills used to investigate the cases.
- Updated documentation/filing system and was responsible for maintaining secure records for approximately 1200 case files.
- Set up a satellite office in Derry, NH with the Executive Director.
- HIPAA Privacy Officer for agency.
- Responsible for coordinating all aspects of agency fundraising (approximately $50, 000 per year) working closely with volunteers. Solicited donations of goods, services and cash for large gala and golf tournament, the two largest fundraisers.
- Wrote the quarterly newsletter.

OTHER PROFESSIONAL EXPERIENCES

Social Worker-per diem, New London Hospital New London NH
November 2006-January 2008
Discharge planning and resource referrals for patients in acute care community hospital. All aspects of patient crisis management.
First Assistant Manager, Hanna Andersson Kittery ME November 2001-March 2002
Second in charge of large children's clothing store. Responsibilities include open and close store, balance cash registers and end of night deposits, delegate tasks and supervise staff of seven employees, provide exceptional customer service, conduct all recruiting, interviewing and hiring of new associates.
Direct Services Intern - Sexual Assault Support Services, Portsmouth, NH
May 2000-July 2002

- After internship ended, stayed on as a volunteer
- Provided direct services to clients by 24 hour crisis hotline and police, hospital and court accompaniments.
- Worked closely with county prosecutors, police and victim witness advocates.
- Guest speaker to teen groups at local schools and teen centers.
- Developed "Daytime Procedure Manual for Providing Direct Services" for the agency.
- Co-developed with two police officers a day long school resource officer training program dealing with dating violence.

Coordinated all support group tasks while the Coordinator of Support Groups was on vacation for one month. Spoke with potential clients to assess their group needs

GRANT AGREEMENT

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

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		**1.2. State Agency Address** 1 Granite Place South, Concord, NH 03301	
1.3. Grantee Name The Child Advocacy Center of Carroll County (CACCC)		**1.4. Grantee Address** 56 Union Street Wolfeboro, NH 03894	
1.5 Grantee Phone # (603)569-9840	**1.6. Account Number** 02-20-20-201510-5021-072-500575	**1.7. Completion Date** 06/30/2025	**1.8. Grant Limitation $** 128,148
1.9. Grant Officer for State Agency Kathleen Carr		**1.10. State Agency Telephone Number** (603) 271-3658	
If Grantee is a municipality or village district: **"By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."**			
1.11. Grantee Signature 1		**1.12. Name & Title of Grantee Signor 1** Elizabeth Kelley-Scott, Executive Director	
Grantee Signature 2		**Name & Title of Grantee Signor 2**	
Grantee Signature 3		**Name & Title of Grantee Signor 3**	
1.13 State Agency Signature(s) Kathleen Carr		**1.14. Name & Title of State Agency Signor(s)** Kathleen Carr, Director of Administration	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) **By:** Shari Phillips **Assistant Attorney General, On:** 4 /15/ 2024			
1.16. Approval by Governor and Council (if applicable) **By:** **On:** / /			

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

Subrecipient Initials EKS
Date 4/11/24

3. AREA COVERED. Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

4. EFFECTIVE DATE; COMPLETION OF PROJECT.

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

5. GRANT AMOUNT; LIMITATION ON AMOUNT; VOUCHERS; PAYMENT.

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

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

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

6. COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

7. RECORDS and ACCOUNTS.

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions

8. PERSONNEL.

8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.

8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

9. DATA; RETENTION OF DATA; ACCESS.

9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

10. CONDITIONAL NATURE OR AGREEMENT. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

11. EVENT OF DEFAULT; REMEDIES.

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

12. TERMINATION.

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

13. CONFLICT OF INTEREST. No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or

Subrecipient Initials EK-S

Date 4/11/24

approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

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

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

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

17. INSURANCE.

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

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

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

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

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

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

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

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

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

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

24. SPECIAL PROVISIONS. The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.

Subrecipient Initials EKS

Date 4/11/24

EXHIBIT A

-SPECIAL PROVISIONS-

Child Advocacy Center of Carroll County as the Grantee (hereinafter referred to as "Subrecipient") shall compliant at all times with the terms, conditions and specifications detailed below, which are subject to annual review.

1 The Subrecipient must certify that Limited English Proficiency persons have meaningful access to any services provided by this program. National origin discrimination includes discrimination on the basis of limited English proficiency (LEP). Meaningful access may entail providing language assistance services, including oral and written translation when necessary. The U.S. Department of Justice has issued guidance for grantees to help them comply with these requirements. The guidance document can be accessed on the Internet at www.lep.gov.

2 The Subrecipient assures that in the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination within the three years prior to the receipt of the federal financial assistance and after a due process hearing against the Subrecipient on the grounds of race, color, religion, national origin, sex, age, or disability, a copy of the finding will be submitted to the New Hampshire Department of Justice, Grants Management Unit and to the U.S. Department of Justice, Office for Civil Rights, Office of Justice Programs, 810 7th Street, NW, Washington, D.C. 20531. For additional information regarding your obligations under civil rights please reference the state website at http://www.doj.nh.gov/grants-management/civil-rights.htm and understand if you are awarded funding from this office, civil rights compliance will be monitored by this office, and the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice.

3 The Subrecipient will comply (and will require any subrecipients or contractors to comply) with any applicable nondiscrimination provisions, which may include the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); the Victims of Crime Act (34 U.S.C. § 20110(e)); the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); the Violence Against Women Act (34 U.S.C. § 12291(b)(13)); the Civil Rights Act of 1964 (42 U.S.C. § 2000d); the Indian Civil Rights Act (25 U.S.C. §§ 1301-1303); the Rehabilitation Act of 1973 (29 U.S.C. § 794); the Americans with Disabilities Act of 1990 (42 U.S.C. §§ 12131-34); the Education Amendments of 1972 (20 U.S.C. §§ 1681, 1683, 1685-86); and the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101-07). It will also comply with Ex. Order 13279, Equal Protection of the Laws for Faith-Based and Community Organizations; Executive Order 13559, Fundamental Principles and Policymaking Criteria for Partnerships With Faith-Based and Other Neighborhood Organizations; and the DOJ implementing regulations at 28 C.F.R. Part 38.

4 Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the marketplace. The current consultant limit is $650 per day or $81.25 per hour. When the rate exceeds the limit for an 8-hour day, or a proportionate hourly rate (excluding travel and subsistence costs), a written prior approval is required . Prior approval requests require additional justification.

5 The Subrecipient agency agrees that, should they employ a former member of the NH Department of Justice, that employee or their relative shall not perform work on or be billed

Subrecipient Initials EKS

Date 4/11/24

to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the DOJ for the life of the subgrant without the express approval of the DOJ.

6 The Subrecipient understands that grants are funded for the grant award period noted on the grant award document. No guarantee is given or implied of subsequent funding in future years.

7 **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. 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 all such assurances or certifications as if personally executed by the authorized recipient official.

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

Any materially false, fictitious, or fraudulent statement to the federal government related to this award (or concealment or omission of a material fact) may be the subject of criminal prosecution (including under 18 U.S.C. 1001 and/or 1621, and/or 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.

8 **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 award from OJP.

The Part 200 Uniform Requirements were first adopted by DOJ on December 26, 2014. If this 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 subaward.

Subrecipient Initials EK-S

Date 4/11/24

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 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 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.
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 award from OJP.

The Part 200 Uniform Requirements were first adopted by DOJ on December 26, 2014. If this 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 subaward.

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 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 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.

9 **Compliance with DOJ Financial Guide**

References to the DOJ Grants Financial Guide are to the DOJ Grants Financial Guide as

Subrecipient Initials EKS

Date 4/11/24

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 subrecipient agrees to comply with the DOJ Grants Financial Guide.

10 **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 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.

11 **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(1), 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.

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

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 subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to the New Hampshire Department of Justice, Grants Management Unit by the end of the business day in which the breach becomes known.

13 **All subawards ("subgrants") must have specific federal authorization**

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").

Subrecipient Initials EK-S

Date 4/11/24

EXHIBIT A

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.

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

The 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 http://ojp.gov/funding/Explore/NoncompetitiveProcurement.htm (Award condition: Specific post-award approval required to use a noncompetitive approach in a procurement contract (if contract would exceed $250,000)), and are incorporated by reference here.

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

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 "Post-award Requirements" in the "DOJ Grants Financial Guide").

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

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

17 **OJP Training Guiding Principles**

Any training or training materials that any subrecipient ("subgrantee") at any tier -- develops or delivers with OJP award funds must adhere to the OJP Training Guiding Principles for Grantees and Subrecipient, available at

Subrecipient Initials EKS

Date 9/11/24

https://ojp.gov/funding/Implement/TrainingPrinciplesForGrantees-Subgrantees.htm

18 **Compliance with DOJ regulations pertaining to civil rights and nondiscrimination – 28 C.F.R. Part 42**

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.

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

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."

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

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. Pan 38, currently, also sets out rules and requirements that pertain to 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.

21 **Restrictions on "lobbying"**

In general, as a matter of federal law, federal funds awarded by OJP may not be used by the 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 funds awarded by OJP from being used by 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 federal grant or cooperative agreement, subgrant, contract, subcontract, or loan with respect to actions such as renewing, extending, or modifying any such award. See 31 U.S.C. 1352. Certain exceptions to this law, including exception that

Subrecipient Initials EKS

Date 4/11/24

applies to Indian tribes and tribal organizations.

Should any questions arise to whether a particular use of funds by a 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.

22 **Compliance with general appropriations-law restrictions on the use of federal funds for this award**

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/FY21AppropriationsRestrictions.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.

23 **Reporting potential fraud, waste and abuse and similar misconduct.**

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

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

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

24 **Restrictions and certifications regarding non-disclosure agreements and related matters.**

No 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,

Subrecipient Initials EKS

Date 4/11/24

to contravene requirements applicable to Standard Form 312 (which relates to classified information), Form 4414 (which relates to sensitive compartmented information), or any other form issued by a federal department or agency governing the nondisclosure of classified information.

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

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

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

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

Should a question arise as to the applicability of the provisions of 41 U.S.C. 4712 to this

Subrecipient Initials EK-S

Date 4/11/24

award, the recipient is to contact the DOJ awarding agency (OJP or OVW, as appropriate) for guidance.

26 **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 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.

27 **Access to records**

The subrecipient (subgrantees) at any tier, must authorize the Office for Victims of Crime (OVC) and/or the Office of the Chief Financial Officer (OCFO), the New Hampshire Department of Justice and its representatives, access to and the right to examine all records, books, paper or documents related to the VOCA grant.

28 **VOCA Requirements**

Subrecipients assure they will comply with the conditions of the Victims of Crime Act (VOCA) of 1984, sections 1404(a)(2), and 1404(b)(1) and (2), 34 U.S.C. 20103(a)(2) and (b)(1) and (2) (and the applicable program guidelines and regulations), as required.

Specifically, the subrecipient certifies that funds under this award will: (a) be awarded to eligible victim assistance organizations, 34 U.S.C. 20103(a)(2);
b) not be used to supplant State and local public funds that would otherwise be available for crime victim assistance, 34 U.S.C. 20103(a)(2); c) and be allocated in accordance with program guidelines or regulations implementing 34 U.S.C. 20103(a)(2)(A) and 34 U.S.C. 20103(a)(2)(B) to, at a minimum, assist victims in the following categories: sexual assault, child abuse, domestic violence, and underserved victims of violent crimes as identified by the State.

29 **The subrecipient agrees to submit quarterly performance reports on the performance metrics identified by OVC, and in the manner required by OVC.**

This information on the activities supported by the award funding will assist in assessing the effects that VOCA Victim Assistance funds have had on services to crime victims within the jurisdiction.

30 **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 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).

B. Notify all persons associated with any subrecipient who are or will be involved in

Subrecipient Initials EKS

Date 4/11/24

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)(l) 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).

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 1-9 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 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 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 purpose of satisfying the requirement of this condition regarding verification of employment eligibility, any subrecipient may choose to participate in, and use, E-Verify (www.e-verify.gov), provided an appropriate person authorized to act on behalf of the 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 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 subrecipient at any tier, or any person or other entity, of any obligation otherwise imposed by law, including 8 U.S.C. 1324a(a)(l) and (2).

Subrecipient Initials EKS

Date 4/11/24

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. E-Verify employer agents can email E-Verify at E-VerifyEmployerAgent@dhs.gov.

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

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

SCOPE. A. This condition applies with respect to any procurement of property or services th is funded (in whole or in part) by this award, whether 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). The subrecipient (at any tier), agent, 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 subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

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 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

Subrecipient Initials EKS

Date 4/11/24

designed to ensure compliance with this condition.

4. Rules of construction

C. 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

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

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 subrecipients ("subgrantees"), or individuals defined (for purposes of this condition) as "employees" of any subrecipient.
The details of the subrecipient'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 subrecipients related to trafficking in persons (including reporting requirements and OJP authority to terminate award)), and are incorporated by reference here.

33 **Determination of suitability to interact with participating minors**

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

Any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status.

The details of this requirement are posted on the OJP web site at https://ojp.gov/funding/Explore/I nteract-Minors.htm (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

34 **Publications**

Any publications (written, visual or sound), whether published through Federal grant funds or matching funds, shall contain the following statements: "This project was supported by (enter the federal grant # here) awarded by the Office for Victims of Crime, Office of Justice Programs, U.S. Department of Justice. Points of view in this document are those of the author and do not necessarily represent the official position or policies of the U.S. Department of Justice."

35 **Requirement on use of volunteers**

Subrecipient Initials EK-S

Date 4/16/24

The Subrecipient must utilize volunteers to assist the program unless extenuating circumstances justify the exclusion of volunteers, and a volunteer waiver is obtained from the DOJ. This requirement can not be waived without a written request from the subrecipient to DOJ and a written volunteer waiver approval from DOJ.

36 **The Subrecipient agrees to assist victims in applying for Victims Compensation benefits.**

Such assistance includes: identifying eligible victims; making reasonable efforts to notify eligible victims of the availability of compensation; making reasonable efforts to explain the program to victims; offering to assist victims with the application process when it is reasonable to do so.

37 **The Subrecipient understands that VOCA non-allowable personnel activities include:**

general administration, prevention, active investigation and prosecution of criminal activities, research and studies, lobbying, capital expenses, compensation for victims of crime and fundraising.

38 **The Subrecipient agrees that all services will be provided at no charge to victims unless a program income waiver is obtained from the DOJ.**

If permission to generate program income is granted, the Subrecipient agrees that there must be a sliding scale that starts at zero, and that all program income will be totally expended on grant allowable activities by the end of the funding cycle.

39 **Equipment purchased with VOCA funds shall be listed by the Subrecipient on the agency inventory.**

The inventory must include the item description, serial number, cost, percentage of federal VOCA funds, and location.

40 **The Subrecipient agrees that if a financial audit of the agency is performed, whether it be an audit under 2 CFR or not, the Subrecipient agrees to provide a copy of the audit and any associated management letters to the DOJ, Grants Management Unit.**

The Single Audit report must be submitted to the Grants Management Unit within 9 months after the subrecipient's year-end or one month after the issuance of the audit, whichever is sooner.

41 **The Subrecipient, if a non-profit organization, agrees to make its financial statements available online (either on the subrecipient's website, or the DOJ's, or another publicly available website).**

Organizations that have Federal 501 (c) 3 tax status are considered in compliance with this requirement, with no further action needed, to the extent that such organization files IRS Form 990 or similar tax document (e.g., 990-EZ), as several sources already provide searchable online databases of such financial statements.

Subrecipient Initials EK-S

Date 4/11/24

EXHIBIT B

-SCOPE OF SERVICES-

1. The Subrecipient shall receive a subgrant from the New Hampshire Department of Justice as the State Agency (DOJ) for expenses incurred and services provided for forensic child advocacy interviews and direct victim services provided by the subrecipient including but not limited to expenses for personnel and benefits.

2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in EXHIBIT C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.*

3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) 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
   1 Granite Place South
   Concord, NH 03301
   603-271-8473 or sarah.e.sciuto@doj.nh.gov

Subrecipient Initials EK-S

Date 4/11/24

EXHIBIT C

- PAYMENT TERMS-

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT B.

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 G-1 section 1.8.

   3a. The Subrecipient shall be awarded an amount not to exceed $128,148 of the total Grant Limitation from Governor and Council approval or 07/01/2024, whichever is later, to 06/30/2025, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

   3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to the end of the federal grant end date, not after. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.

Subrecipient Initials EKS

Date 4/11/24

EXHIBIT D

-EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-

I, Elizabeth Kelley-Scott [*responsible official*], certify that Child Advocacy Center of Carroll County [Sub*recipient*] has completed the EEO reporting tool certification within the last two years at: **https://ojp.gov/about/ocr/faq_eeop.htm** on 4/11/2023 [*date*]

It is understood that subrecipients which are exempt from filing the EEOP Utilization Report including non-profits and subrecipients with less than 50 employees must file a declaration claiming exemption at least once every two years with the Office for Justice Programs; Office of Civil Rights at the above web address.

EEOP Training Requirements for Subrecipients

Elizabeth Kelley-Scott [*official that completed training*] has completed the EEOP training at https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm on: 4/11/2023 [*date*]. The EEOP training must be completed at least once every two years.

DOJ Discrimination Complaint Process

If individuals believe they may have been discriminated against by the NH Department of Justice or by an organization that receives federal funding from the NH Department of Justice based on their race, color, national origin, religion, sex, disability, age, sexual orientation or gender identity should print and complete a complaint form that can be found at: Civil Rights | Grants Management Unit | NH Department of Justice

Subrecipient Discrimination Complaint Process

I further certify that: The Subrecipient will comply with applicable federal civil rights laws that prohibit discrimination in employment and in the delivery of services and has a policy or written procedure in place for accepting discrimination based complaints from employees and program beneficiaries and that policy/procedure must be made publicly available to program beneficiaries or prospective beneficiaries.

Subrecipient Initials EK-S

Date 4/11/24

EXHIBIT D

Certified Standard Assurances

On behalf of the Subrecipient, and in support of this application for a grant or cooperative agreement, I certify under penalty of perjury to the U.S. Department of Justice ("Department"), that all of the following are true and correct:

(1) I have the authority to make the following representations on behalf of myself and the Subrecipient. I understand that these representations will be relied upon as material in any Department decision to make an award to the Subrecipient based on its application.

(2) I certify that the Subrecipient has the legal authority to apply for the federal assistance sought by the application, and that it has the institutional, managerial, and financial capability (including funds sufficient to pay any required non-federal share of project costs) to plan, manage, and complete the project described in the application properly.

(3) I assure that, throughout the period of performance for the award (if any) made by the Department based on the application—

a. the Subrecipient will comply with all award requirements and all federal statutes and regulations applicable to the award;
b. the Subrecipient will require all subrecipients to comply with all applicable award requirements and all applicable federal statutes and regulations; and
c. the Subrecipient will maintain safeguards to address and prevent any organizational conflict of interest, and also to prohibit employees from using their positions in any manner that poses, or appears to pose, a personal or financial conflict of interest.

(4) The Subrecipient understands that the federal statutes and regulations applicable to the award (if any) made by the Department based on the application specifically include statutes and regulations pertaining to civil rights and nondiscrimination, and, in addition—

a. the Subrecipient understands that the applicable statutes pertaining to civil rights will include section 601 of the Civil Rights Act of 1964 (42 U.S.C. § 2000d); section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794); section 901 of the Education Amendments of 1972 (20 U.S.C. § 1681); and section 303 of the Age Discrimination Act of 1975 (42 U.S.C. § 6102);
b. the Subrecipient understands that the applicable statutes pertaining to nondiscrimination may include section 809(c) of Title I of the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); section 1407(e) of the Victims of Crime Act of 1984 (34 U.S.C. § 20110(e)); section 299A(b) of the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); and that the grant condition set out at section 40002(b)(13) of the Violence Against Women Act (34 U.S.C. § 12291(b)(13)), which will apply to all awards made by the Office on Violence Against Women, also may apply to an award made otherwise;

Subrecipient Initials EK-S

Date 4/14/21

c. the Subrecipient understands that it must require any pass-through subrecipient to comply with all such applicable statutes (and associated regulations); and
d. on behalf of the Subrecipient, I make the specific assurances set out in 28 C.F.R. §§ 42.105 and 42.204.

(5) The Subrecipient also understands that (in addition to any applicable program-specific regulations and to applicable federal regulations that pertain to civil rights and nondiscrimination) the federal regulations applicable to the award (if any) made by the Department based on the application may include, but are not limited to, 2 C.F.R. Part 2800 (the DOJ "Part 200 Uniform Requirements") and 28 C.F.R. Parts 22 (confidentiality - research and statistical information), 23 (criminal intelligence systems), 38 (regarding faith-based or religious organizations participating in federal financial assistance programs), and 46 (human subjects protection).

(6) I assure that the Subrecipient will assist the Department as necessary (and will require subrecipients and contractors to assist as necessary) with the Department's compliance with section 106 of the National Historic Preservation Act of 1966 (54 U.S.C. § 306108), the Archeological and Historical Preservation Act of 1974 (54 U.S.C. §§ 312501-312508), and the National Environmental Policy Act of 1969 (42 U.S.C. §§ 4321-4335), and 28 C.F.R. Parts 61 (NEPA) and 63 (floodplains and wetlands).

(7) I assure that the Subrecipient will give the Department and the Government Accountability Office, through any authorized representative, access to, and opportunity to examine, all paper or electronic records related to the award (if any) made by the Department based on the application.

(8) If this application is for an award from the National Institute of Justice or the Bureau of Justice Statistics pursuant to which award funds may be made available (whether by the award directly or by any subaward at any tier) to an institution of higher education (as defined at 34 U.S.C. § 10251(a)(17)), I assure that, if any award funds actually are made available to such an institution, the Subrecipient will require that, throughout the period of performance—

a. each such institution comply with any requirements that are imposed on it by the First Amendment to the Constitution of the United States; and
b. subject to par. a, each such institution comply with its own representations, if any, concerning academic freedom, freedom of inquiry and debate, research independence, and research integrity, at the institution, that are included in promotional materials, in official statements, in formal policies, in applications for grants (including this award application), for accreditation, or for licensing, or in submissions relating to such grants, accreditation, or licensing, or that otherwise are made or disseminated to students, to faculty, or to the general public.

(9) I assure that, if the Subrecipient is a governmental entity, with respect to the award (if any) made by the Department based on the application—

Subrecipient Initials EK-S
Date 4/11/24

a. it will comply with the requirements of the Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (42 U.S.C §§ 4601-4655), which govern the treatment of persons displaced as a result of federal and federally-assisted programs; and
b. it will comply with requirements of 5 U.S.C. §§ 1501-1508 and 7324-7328, which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by federal assistance.

(10) If the Subrecipient applies for and receives an award from the Office of Community Oriented Policing Services (COPS Office), I assure that as required by 34 U.S.C. § 10382(c)(11), it will, to the extent practicable and consistent with applicable law--including, but not limited to, the Indian Self-Determination and Education Assistance Act--seek, recruit, and hire qualified members of racial and ethnic minority groups and qualified women in order to further effective law enforcement by increasing their ranks within the sworn positions, as provided under 34 U.S.C. § 10382(c)(11).

(11) If the Subrecipient applies for and receives a DOJ award under the STOP School Violence Act program, I assure as required by 34 U.S.C. § 10552(a)(3), that it will maintain and report such data, records, and information (programmatic and financial) as DOJ may reasonably require.

I acknowledge that a materially false, fictitious, or fraudulent statement (or concealment or omission of a material fact) in this certification, or in the application that it supports, 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 subject me and the Subrecipient to civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. §§ 3729-3730 and 3801-3812). I also acknowledge that the Department's awards, including certifications provided in connection with such awards, are subject to review by the Department, including by its Office of the Inspector General.

Elizabeth Kelley Scott
Name of Authorized Signor

Executive Director
Title of Authorized Signor

Signature

4/11/24
Date

Subrecipient Initials EK-S

Date 4/11/24

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 Subrecipient or grantee will be required to supply documentation demonstrating that the reduction in non-Federal resources occurred for reasons other than the receipt or expected receipt of Federal funds. For certain programs, a written certification may be requested by the awarding agency or recipient agency stating that Federal funds will not be used to supplant State or local funds. See the OJP Financial Guide (Part II, Chapter 3)
http://www.ojp.usdoj.gov/financialguide/part2/part2chap3.htm.

Supplanting and job retention

A recipient or subrecipient 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.

Child Advocacy Center of Carroll County (Subrecipient) certifies that any funds awarded through this federal award 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.

Child Advocacy Center of Carroll County (Subrecipient) 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 of Authorized Signor: Elizabeth Kelley Scott, Executive Director

Signature: [signature]

Subrecipient Initials EKS

Date 4/11/24

EXHIBIT F

NEW HAMPSHIRE DEPARTMENT OF JUSTICE

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

Subrecipients should refer to the regulations cited below to determine the certification to which they are required to attest. Subrecipients 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 Subrecipient 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 Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any Federal grant, the entering into of any cooperative agreement, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Subrecipient'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 Subrecipient shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities" in accordance with its (and any DOJ awarding agency's) instructions; and

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

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

Subrecipient Initials EKS

Date 4/11/24

EXHIBIT F

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Subrecipient 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 Subrecipient is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Subrecipient 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 Subrecipient also must disclose such felony criminal conviction in writing to the Department (for OJP Subrecipients, to OJP at Ojpcompliancereporting@usdoj.gov; for OVW Subrecipients, to OVW at OVW.GFMD@usdoj.gov; or for COPS Subrecipients, to COPS at AskCOPSRC@usdoj.gov), unless such disclosure has already been made.

3. FEDERAL TAXES

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

Subrecipient Initials EK-S

Date 4/11/26

(2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP

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

B. Where the Subrecipient 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 Subrecipient 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 Subrecipient'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;

Subrecipient Initials EKS

Date 4/11/24

EXHIBIT F

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

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.

Elizabeth Kelley-Scott
Name of Authorized Signor

Executive Director
Title of Authorized Signor

Signature

4/11/2024
Date

Child Advocacy Center of Carroll County
56 Union Street Wolfeboro, NH 03894
Name and Address of Agency

Subrecipient Initials EK-S
Date 4/11/24

EXHIBIT G

Certification Regarding the Federal Funding Accountability and Transparency Act (FFATA) Compliance

The Federal Funding Accountability and Transparency Act (FFATA) requires Subrecipients of individual Federal grants equal to or greater than $30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of $30,000 or more. If the initial award is below $30,000 but subsequent grant modifications result in a total award equal to or over $30,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), DOJ must report the following information for any grant award subject to the FFATA reporting requirements:

1) Name of entity
2) Amount of award
3) Funding agency
4) NAICS code for contracts / CFDA program number for grants
5) Program source
6) Award title descriptive of the purpose of the funding action
7) Location of the entity
8) Principle place of performance
9) Unique identifier of the entity (SAM #)
10) Total compensation and names of the top five executives if:
    a. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than $25M annually and
    b. Compensation information is not already available through reporting to the SEC.

Subrecipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of the Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), and further agrees to have one of the Subrecipient's representative(s), as identified in Sections 1.11 of the Grant Agreement execute the following Certification:

The below named Subrecipient agrees to provide needed information as outlined above to DOJ and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Subrecipient Initials EKS

Date 4/11/24

EXHIBIT G
Certification

Elizabeth Kelley-Scott — Name of Authorized Signor

Executive Director — Title of Authorized Signor

Signature

4/11/24 — Date

As the Subrecipient identified in Section 1.3 of the Grant Agreement, I certify that the responses to the below listed questions are true and accurate.

1. The Unique Entity ID (SAM) number for your entity is: **LBY1LULKXCN9**

2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) $25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

✓ NO _____ YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

_____ NO _____ YES

If the answer to #3 above is YES, stop

If the answer to #3 above is NO, please answer the following:

5. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Subrecipient Initials EKS

Date 4/11/24

EXHIBIT G
Certification

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Subrecipient Initials EKS
Date 4/11/24

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 "THE CHILD ADVOCACY CENTER OF CARROLL COUNTY" (CACCC) is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on June 17, 2004. 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; and the attached is a true copy of the list of documents on file in this office.

Business ID: **476858**

Certificate Number: **0006665400**

IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 11th day of April A.D. 2024.

David M. Scanlan

Secretary of State

I, June Connors, hereby certify that I am the duly elected Secretary of The Child Advocacy Center of Carroll County. On April 9, 2024 the Board of Directors proposed an electronic vote which was submitted to all members and voted on by all members of the Board of Directors. VOTED: That Elizabeth Kelley-Scott, Executive Director, is duly authorized to enter into contracts or agreements on behalf of The Child Advocacy Center of Carroll County with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any documents which may in her judgment be desirable or necessary to effect the purpose of this vote. I hereby certify that said vote has not been amended or repealed and remains in full force and effect. 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 slated herein.

This authority shall remain valid for thirty (30) days from the date of this Certificate of Authority.

April 11, 2024 — Date

Attest

Carroll County NH
4.11.24

CELESTE M POLLINI
NOTARY PUBLIC
STATE OF NEW HAMPSHIRE
- MY COMMISSION EXPIRES MAY 4, 2027 -

CHILADV-01 MEGHANASATHISH

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 4/11/2024

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 NFP Property & Casualty Services, Inc. PO Box 919 17 Bay Street Wolfeboro, NH 03894	CONTACT NAME: Sandra Guertin PHONE (A/C, No, Ext): (802) 417-3118 FAX (A/C, No): (802) 773-6372 E-MAIL ADDRESS: sandy.guertin@nfp.com
INSURED Child Advocacy Center of Carroll County PO Box 948 56 Union Street Wolfeboro, NH 03894	INSURER(S) AFFORDING COVERAGE — NAIC # INSURER A: Philadelphia Indemnity Insurance Company — 18058 INSURER B: Wesco Insurance Company — 25011 INSURER C: INSURER D: INSURER E: INSURER F:

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY							
	CLAIMS-MADE X OCCUR			PHPK2642710	1/11/2024	1/11/2025	EACH OCCURRENCE	$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 100,000
							MED EXP (Any one person)	$ 5,000
							PERSONAL & ADV INJURY	$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$ 2,000,000
	X POLICY PRO-JECT LOC						PRODUCTS - COMP/OP AGG	$ 2,000,000
	OTHER:							$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$
	ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	HIRED AUTOS ONLY / NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
	UMBRELLA LIAB OCCUR						EACH OCCURRENCE	$
	EXCESS LIAB CLAIMS-MADE						AGGREGATE	$
	DED RETENTION $							$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						X PER STATUTE OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N: N	N/A		WWC3672499	10/13/2023	10/13/2024	E.L. EACH ACCIDENT	$ 100,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$ 100,000
							E.L. DISEASE - POLICY LIMIT	$ 500,000

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

CERTIFICATE HOLDER

NH Department of Justice
Office of The Attorney General
1 Granite Place South
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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Form **990**

Return of Organization Exempt From Income Tax

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

Do not enter social security numbers on this form as it may be made public.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2022 calendar year, or tax year beginning , 2022, and ending , 20

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: The Child Advocacy Center of Carroll County

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): PO Box 948

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: Wolfeboro, NH 03894

D Employer identification number: 20-2110940

E Telephone number: (603) 569-9840

G Gross receipts $: 362,612.

F Name and address of principal officer: Elizabeth Kelley, 56 Union Street, Wolfeboro, NH 03894

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions.

H(c) Group exemption number:

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: N/A

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2004

M State of legal domicile: NH

Part I Summary

1	Briefly describe the organization's mission or most significant activities: ADVOCATE FOR ABUSED CHILDREN		
2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3	Number of voting members of the governing body (Part VI, line 1a)	3	0
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	0
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	3
6	Total number of volunteers (estimate if necessary)	6	12
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	80.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	308,061.	362,532.
9	Program service revenue (Part VIII, line 2g)		
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	687.	80.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	308,748.	362,612.
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	197,827.	218,137.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) 0.		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	79,834.	113,436.
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	277,661.	331,573.
19	Revenue less expenses. Subtract line 18 from line 12	31,087.	31,039.

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	441,638.	472,677.
21	Total liabilities (Part X, line 26)	0.	
22	Net assets or fund balances. Subtract line 21 from line 20	441,638.	472,677.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer: Elizabeth Kelley-Scott, executive director — Date: 05/19/2023

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
Chris Sawyer		05/21/2023		P01210969

Firm's name: Chris B. Sawyer, LLC — Firm's EIN: 52-2390611

Firm's address: PO Box 113, Center Tuftonboro, NH 03816 — Phone no. (603) 569-8474

May the IRS discuss this return with the preparer shown above? See Instructions ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III . . . . . ☐

1 Briefly describe the organization's mission:

ADVOCATE FOR ABUSED CHILDREN

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

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses $ 0. including grants of $ 0.) (Revenue $ 0.)

N/A

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 0.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities; or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	0		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 3			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country ..... See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders 11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b			
c	Enter the amount of reserves on hand 13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17		

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a	0		
b	Enter the number of voting members included on line 1a, above, who are independent .	1b	0		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			×
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? .	3			×
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			×
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	5			×
6	Did the organization have members or stockholders?	6			×
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			×
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			×
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a			×
b	Each committee with authority to act on behalf of the governing body?	8b			×
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			×

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☐ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

Elizabeth Kelley-Scot, 56 Union Street, Wolfeboro, NH 03894 (603)569-9848

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Diane Cleary President	2.00			X				0.	0.	0.
(2) June Connors Secretary	2.00			X				0.	0.	0.
(3) Ray Mitchell Treasurer	2.00			X				0.	0.	0.
(4) Scott Kinmond Director	2.00			X				0.	0.	0.
(5) Christine Stevens Director	2.00			X				0.	0.	0.
(6) Maureen Sherback Director	2.00			X				0.	0.	0.
(7) Elizabeth Kelley-Scott Executive Director	40.00					X		95,013.	0.	0.
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal								95,013.	0.	0.
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								95,013.	0.	0.

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

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

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

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c	69,648.			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	190,998.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	101,886.			
	g	Noncash contributions included in lines 1a–1f	1g	$			
	h	**Total.** Add lines 1a–1f		362,532.			
Program Service Revenue			Business Code				
	2a						
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		80.	0.	80.	0.
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
			(i) Real / (ii) Personal				
	6a	Gross rents	6a				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)					
			(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	7a				
	b	Less: cost or other basis and sales expenses	7b				
	c	Gain or (loss)	7c				
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including $ 69,648. of contributions reported on line 1c). See Part IV, line 18	8a				
	b	Less: direct expenses	8b				
	c	Net income or (loss) from fundraising events					
	9a	Gross income from gaming activities. See Part IV, line 19	9a				
	b	Less: direct expenses	9b				
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances	10a				
	b	Less: cost of goods sold	10b				
	c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue			Business Code				
	11a						
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a–11d					
	12	**Total revenue.** See instructions		362,612.	0.	80.	0.

Part IX Statement of Functional Expenses

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

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

	Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic individuals. See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	95,013.	0.	95,013.	0.
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	100,942.	0.	100,942.	0.
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9	Other employee benefits	6,324.	0.	6,324.	0.
10	Payroll taxes	15,858.	0.	15,858.	0.
11	Fees for services (nonemployees):				
a	Management				
b	Legal				
c	Accounting	600.	0.	600.	0.
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12	Advertising and promotion				
13	Office expenses	759.	0.	759.	0.
14	Information technology				
15	Royalties				
16	Occupancy	94,725.	0.	94,725.	0.
17	Travel	5,816.	0.	5,816.	0.
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	11,536.	0.	11,536.	0.
23	Insurance				
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a					
b					
c					
d					
e	All other expenses				
25	**Total functional expenses.** Add lines 1 through 24e	331,573.	0.	331,573.	0.
26	**Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		198,898.	1	241,473.
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net			4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges			9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 330,482.			
	b	Less: accumulated depreciation	10b 99,278.	242,740.	10c	231,204.
	11	Investments—publicly traded securities			11	
	12	Investments—other securities. See Part IV, line 11			12	
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		441,638.	16	472,677.
Liabilities	17	Accounts payable and accrued expenses			17	
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties		0.	23	
	24	Unsecured notes and loans payable to unrelated third parties		0.	24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D			25	
	26	**Total liabilities.** Add lines 17 through 25		0.	26	
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		441,638.	27	472,677.
	28	Net assets with donor restrictions			28	
		Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		441,638.	32	472,677.
	33	Total liabilities and net assets/fund balances		441,638.	33	472,677.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	362,612.
2	Total expenses (must equal Part IX, column (A), line 25)	2	331,573.
3	Revenue less expenses. Subtract line 2 from line 1	3	31,039.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	441,638.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	472,677.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a	X	
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization	Employer identification number
The Child Advocacy Center of Carroll County	20-2110940

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.

2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . ☐

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	129,130.	258,316.	275,586.	270,784.	292,884.	1,226,700.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	129,130.	258,316.	275,586.	270,784.	292,884.	1,226,700.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						1,226,700.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	129,130.	258,316.	275,586.	270,784.	292,884.	1,226,700.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						1,226,700.

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14	Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	100 %
15	Public support percentage from 2021 Schedule A, Part II, line 14	15	100 %

16a **33⅓% support test—2022.** If the organization did not check the box on line 13, and line 14 is 33⅓% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33⅓% support test—2021.** If the organization did not check a box on line 13 or 16a, and line 15 is 33⅓% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test—2022.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test—2021.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2022** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2021** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests—2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).*

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

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

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

Section A—Adjusted Net Income			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	**Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B—Minimum Asset Amount			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors (*explain in detail in* ***Part VI***):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount** (add line 7 to line 6)	8		

Section C—Distributable Amount				Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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

Section D—Distributions			Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in* ***Part VI***)	5	
6	Other distributions (*describe in* ***Part VI***). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	8	
9	Distributable amount for 2022 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E—Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required—*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2022			
a	From 2017			
b	From 2018			
c	From 2019			
d	From 2020			
e	From 2021			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2022 distributable amount			
i	Carryover from 2017 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2022 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2022 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI.*** See instructions.			
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI.*** See instructions.			
7	**Excess distributions carryover to 2023.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2018 . . .			
b	Excess from 2019 . . .			
c	Excess from 2020 . . .			
d	Excess from 2021 . . .			
e	Excess from 2022 . . .			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B (Form 990)	**Schedule of Contributors**	OMB No. 1545-0047
Department of the Treasury Internal Revenue Service	Attach to Form 990 or Form 990-PF. Go to *www.irs.gov/Form990* for the latest information.	**2022**

Name of the organization	Employer identification number
The Child Advocacy Center of Carroll County	20-2110940

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	☒ 501(c)(3) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33⅓% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

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

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

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

Name of organization: The Child Advocacy Center of Carroll County

Employer identification number: 20-2110940

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Carroll County PO Box 152 Ossipee NH 03864	$ 55,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization: The Child Advocacy Center of Carroll County

Employer identification number: 20-2110940

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

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

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

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

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

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

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

Name of organization: The Child Advocacy Center of Carroll County

Employer identification number: 20-2110940

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) $ _____

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	**Relationship of transferor to transferee**

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	**Relationship of transferor to transferee**

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	**Relationship of transferor to transferee**

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	**Relationship of transferor to transferee**

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
The Child Advocacy Center of Carroll County

Employer identification number
20-2110940

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 $

(ii) Assets included in Form 990, Part X $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 $

b Assets included in Form 990, Part X $

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

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other .....

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . . . ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c	Beginning balance	1c
d	Additions during the year	1d
e	Distributions during the year	1e
f	Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII . . . . ☐

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

		(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a	Beginning of year balance					
b	Contributions					
c	Net investment earnings, gains, and losses					
d	Grants or scholarships					
e	Other expenditures for facilities and programs					
f	Administrative expenses					
g	End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____ %
b Permanent endowment _____ %
c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

	Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a	Land				
b	Buildings	330,482.		99,278.	231,204.
c	Leasehold improvements				
d	Equipment				
e	Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)*					231,204.

Part VII Investments—Other Securities.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)*		

Part VIII Investments—Program Related.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 13.)*		

Part IX Other Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)*	

Part X Other Liabilities.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)*	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII . ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIII Supplemental Information *(continued)*

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization	Employer identification number
The Child Advocacy Center of Carroll County	20-2110940

Pt VI, Line 11b: PRESENTED AT BOARD MEETING

Pt VI, Line 8a: THE ORGANIZATION DID NOT DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY OR INDIRECTLY. TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT. THE ORGANIZATION DID NOT DURING THE YEAR, PAY ANY PREMIUMS DIRECTLY OR INDIRECTLY ON A PERSONAL BENEFIT CONTRACT.

Pt VI, Line 8b: AT OFFICE FOR REVIEW

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: SEP 19 2005

THE CHILD ADVOCACY CENTER OF
CHESHIRE COUNTY
137 MT 28 STE 22
OSSIPEE, NH 03864

Employer Identification Number:
20-2110940
DLN:
17053230009048
Contact Person:
JOHN J KOSSNER ID# 31354
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
DECEMBER 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
YES
Effective Date of Exemption:
JUNE 17, 2004
Contribution Deductibility:
YES
Advance Ruling Ending Date:
DECEMBER 31, 2009

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Child Advocacy Center of Carroll County Board of Directors

OFFICERS

Diane Cleary, President

Raymond Mitchell, Treasurer

June Connors, Secretary

DIRECTORS

Scott Kinmond

Maureen Sherback

Chris Stevens

Elizabeth D'Angelo/Forensic Interviewer/ MDT Coordinator $75,899.00 annual salary

Elizabeth Kelley-Scott/ Executive Director /$105,000.00 annual salary

Meghan Berry/Family Support Specialist $54,000.00 annual salary

Elizabeth R. Kelley-Scott

Qualification Highlights

- Able to work independently and as a collaborative team member
- Experience and knowledge in building and maintaining relationships with key stakeholder
- Proven fundraising success

Work Experience:

December 2009-present: Executive Director, Child Advocacy Center of Carroll County, Wolfeboro, NH

- Coordinate programmatic efforts with multi-disciplinary team members
- Conducted numerous public awareness activities
- Serve as program administrator for statistical case tracking system
- Implement and develop training for multi-disciplinary team members
- Provide on-going support and supervision to employees and other multi-disciplinary team members
- Serve as the primary liaison for the organization in the community and with all partner agencies
- Responsible for all day to day management activities at the Child Advocacy Center
- Working with the Board of Directors, maintains a shared vision for the future of the organization and develops appropriate goals and strategies to advance the organization's mission.
- Recommends operational objectives that support the strategic plan and leads the staff in the implementation of the strategic plan and any operational objectives.
- Provides leadership in developing programs, organizational and financial plans with the Board of Directors and staff, and carries out plans and policies authorized by the Board.
- Maintains official records and documents and assures compliance with federal, state and local regulations.
- Keeps the Board of Directors fully informed on the condition of the organization and all important issues influencing it.
- Responsible for ongoing program evaluation including outcome measures.
- Maintains a positive working relationship with the Board of Directors and partner agencies
- Chief grant writer who also monitors the grants and prepares required reports.
- Responsible for Center bookkeeping and developing and maintaining sound financial practices.
- Responsible for preparing a budget and ensuring that the program operates within budget.
- Responsible for developing and implementing appropriate fund raising strategies to help fund the mission of the Center.

February 2007 to December 2009: Program Coordinator, Child Advocacy Center of Carroll County, Wolfeboro, NH

- Provided over 450 neutral, fact-finding forensic interviews to alleged child abuse victims
- Coordinate and identify services for non-offending caregivers and victims
- Facilitate monthly case review meeting with multidisciplinary partners
- Created numerous written materials for dissemination to community partners and non-offending caregivers
- Coordinate scheduling with multi-disciplinary team members
- Provide monthly statistical data to Board of Directors
- Coordinate clinical, case management and medical services for alleged child victims
- Serve as program administrator for statistical case tracking system
- Provide on-going support and case coordination to all multi-disciplinary team members
- Created numerous written materials for dissemination to community partners and non-offending caregivers

Education

Plymouth State University 2006	B. A. Major: Psychology	Graduated with honors
Plymouth State University 2013	M.ED Self-designed program, focus :Organizational Leadership	

SPECIALIZED TRAINING

One Spark Consulting	Building Solutions For Equity And Inclusion	2023
Northeast Regional Children's Advocacy Center	Leadership Exchange and Coaching Project	2018-19
National Children's Alliance	Leadership Conference	2019
National Children's Alliance	Leadership Conference	2017
National Children's Advocacy Center	Extended Forensic Interviewing	2015
National Children's Advocacy Center	International Child Abuse Symposium	2015
National Children's Alliance	Leadership Conference	2011
Council on Fundraising	NH Grants Institute	2010
National Children's Alliance	Leadership Conference	2010
The Chadwick Center For Children and Families	22nd Annual San Diego International Conference on Child and Family Maltreatment	2009
National Children's Advocacy Center	Advanced Forensic Interviewing	2009
National District Attorneys Association	Child Abuse Summit	2008
Northeast Regional Children's Advocacy Center	Multidisciplinary Team Training Academy	2008
National Children's Advocacy Center	Forensic Interviewing	2007

Curriculum Vitae
Meghan Berry, BA

Professional Experience
Family Support Specialist/ Forensic Interviewer
2019-Present
The Child Advocacy Center of Carroll County

Childcare Provider
2017-2019
Self-employed – Nanny

Service Project Coordinator
2015- 2017
Center for Community Engaged Learning, SNHU

Certificates and Training
2023 Partnering for a Future Without Violence (9.75 Hours)
September 6-7, 2023
The Attorney General's Task Force on Child Abuse and Neglect and the AG's Office on Victim/Witness Assistance

Team Academy (14 Hours)
August 16-17, 2023
Northeast Regional Children's Advocacy Center, Plymouth, NH

Engaging and Supporting Caregivers for Multidisciplinary Teams
March & April 2023
Child Training and Support Center

Introduction to Motivational Interviewing with Dr. Kate Watson (6 Hours)
December 1, 2022
Granite State Children's Alliance

2022 Partnering for a Future Without Violence (9.75 Hours)
September 7-8, 2022
The Attorney General's Task Force on Child Abuse and Neglect and the AG's Office on Victim/Witness Assistance

Forensic Interviewing of Children Training (40 Hours)
April 25-29, 2022
National Children's Advocacy Center, Huntsville, AL

Compassionate Communication Training with the Orsini Way
March 18, 2022
Northeast Regional Children's Advocacy Center

2021 Partnering for a Future Without Violence Conference (Virtual)
September 16-17, 2021
New Hampshire Department of Justice, Office of the Attorney General, Concord, NH

New Hampshire Victim Assistance Academy (40 Hrs.) via Zoom
May 2021
Attorney General, Department of Justice, Concord, NH

Youth with Problematic Sexualized Behavior Training Series
June & October 2020
Granite State Children's Alliance, Concord, NH

Victim Advocacy Training, Three Day Course
February 2020
National Children's Advocacy Center, Huntsville, AL

Education
B.A. *Sociology*, Southern New Hampshire University, Manchester, NH (2018)

CURRICULUM VITAE

Elizabeth S. D'Angelo

Professional Experience

Multidisciplinary Team Coordinator/Forensic Interviewer — **2014-Present**
Child Advocacy Center of Carroll County, Wolfeboro, NH

Special Education Paraprofessional/Substitute Teacher — 2013-2014
Governor-Wentworth School District, Wolfeboro, NH

Community Life Parent/Substitute Teacher — 2004-2013
Brewster Academy, Wolfeboro, NH

Trooper, First Class, New Hampshire State Police — 1987-1999
Department of Safety, Division of State Police, Concord, NH

Certificates and Trainings

NCAtrak Reports Online Training, 1 Day Course — *2023*
National Children's Alliance

MDT Academy — *2023*
Northeast Regional Children's Advocacy Center, Plymouth, NH

Building Solutions for Equity and Inclusion/Using Integral Diversity to Analyze Challenging — *2023*
One Spark Consulting, Live Online, Lakia Green

Partnering For a Future Without Violence — *2023*
NH Attorney General's Task Force on Child Abuse and Neglect, Manchester, NH

Following the Evidence in CST Cases — *2023*
Instructor Julie Kenniston GSCA, Summit Plymouth, NH

Testifying in Child Abuse Cases — *2023*
Multiple Instructors, GSCA Summit Plymouth NH

Understanding Intimate Partner Violence and Child Abuse — *2023*
Instructor Sue Ascione/NRCAC, GSCA Summit Plymouth, NH

FIND Adapted Training (Interviewing Individuals who do not speak) 3-day Training — *2023*
Virtual; Live

Partnering For A Future Without Violence — *2022*
NH Attorney General's Task Force on Child Abuse and Neglect, Manchester, NH

Project FIND (Forensic Interviewing for Individuals with Disabilities) 2-day Training — *2021*
Virtual; Live

37th International Symposium on Child Abuse — *2021*
Virtual; Live, Simulive and On-Demand

Child Sex Trafficking Forensic Interview Training — *2020*

National Criminal Justice Training Center, Live, Online Instructor Led

Certificates and Trainings – continued

Youth with Problematic Sexualized Behavior Training Series — *2020*
Granite State Children's Alliance, Live, Online

Partnering For A Future Without Violence — 2019
NH Attorney General's Task Force on Child Abuse and Neglect, Manchester, NH

Team Facilitator Training 2.0
Philadelphia, PA and Burlington, VA — 2019

NCA 2019 Leadership Conference — *2019*
Washington, D.C.

34th International Symposium on Child Abuse — *2018*
Huntsville, AL

Emerging Issues and MDT Response in Child Abuse Cases Training w/Rita Farrell — *2017*
Bedford, NH

Dallas Crimes Against Children Conference — *2017*
Dallas, TX

Two Day Forensic Interviewer Training with Julie Kenniston — 2016
Granite State Children's Alliance, Manchester, NH

Responding to CSEC Reports/Cases — 2016
Department of Homeland Security and Granite State Children's Alliance, Concord, NH

Mentoring and Consultation Group Webinar for Child Forensic Interviewers — 2015
National Child Advocacy Center

Advanced Training for Forensic Interviewers — 2015
Office of Juvenile Justice and Delinquency Prevention, Concord, NH

Partnering for A Future Without Violence — 2015
NH Attorney General's Task Force on Child Abuse and Neglect, Manchester, NH

Child Forensic Interviewing, Five Day Course — 2015
Granite State Children's Alliance, Manchester, NH

Forensic Interviewing of Children Training — 2014
National Children's Advocacy Center, Huntsville, AL

The Potential Impact of Trauma on the Investigation of Child Maltreatment — 2014
Granite State Children's Alliance's Multidisciplinary Team Academy, Concord, NH

Partnering for A Future Without Violence — 2014
NH Attorney General's Task Force on Child Abuse and Neglect, Manchester, NH

Education

B.A., *Anthropology,* University of New Hampshire, Durham, NH (1984)

GRANT AGREEMENT

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

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		**1.2. State Agency Address** 1 Granite Place South, Concord, NH 03301	
1.3. Grantee Name Catholic Charities New Hampshire		**1.4. Grantee Address** 100 William Loeb Drive, Manchester, NH 03109-5324	
1.5 Grantee Phone # (603) 663-0203	**1.6. Account Number** 02-20-20-201510-5021-072-500575	**1.7. Completion Date** 06/30/2025	**1.8. Grant Limitation** $146,540
1.9. Grant Officer for State Agency Kathleen Carr		**1.10. State Agency Telephone Number** (603) 271-3658	
If Grantee is a municipality or village district: **"By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."**			
1.11. Grantee Signature 1		**1.12. Name & Title of Grantee Signor 1** David Hildenbrand, CFO	
Grantee Signature 2		**Name & Title of Grantee Signor 2**	
Grantee Signature 3		**Name & Title of Grantee Signor 3**	
1.13 State Agency Signature(s) Kathleen Carr		**1.14. Name & Title of State Agency Signor(s)** Kathleen Carr, Director of Administration	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) **By:** Sheri Phillips **Assistant Attorney General, On:** 4/16/2024			
1.16. Approval by Governor and Council (if applicable) **By:** **On:** / /			

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

Subrecipient Initials

Date 4/15/24

3. AREA COVERED. Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

4. EFFECTIVE DATE: COMPLETION OF PROJECT.

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

5. GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

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

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

6. COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

7. RECORDS and ACCOUNTS.

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership

8. with, the entity identified as the Grantee in block 1.3 of these provisions

8.1. PERSONNEL.

The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized

8.2. to perform such Project under all applicable laws.

The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with

8.3. the State, or who is a State officer or employee, elected or appointed.

The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant

9. Officer, and his/her decision on any dispute, shall be final.

9.1. DATA: RETENTION OF DATA: ACCESS.

As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

10. CONDITIONAL NATURE 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 Grantee notice of such termination.

11. EVENT OF DEFAULT: REMEDIES.

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

12. TERMINATION.

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

13. CONFLICT OF INTEREST. No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or

Subrecipient Initials

Date 4/5/24

approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

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

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

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

17. INSURANCE.

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

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

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

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

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

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

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

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

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

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

24. SPECIAL PROVISIONS. The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.

Subrecipient Initials

Date 4/15/24

EXHIBIT A

-SPECIAL PROVISIONS-

Catholic Charities New Hampshire as the Grantee (hereinafter referred to as "Subrecipient") shall be compliant at all times with the terms, conditions and specifications detailed below, which are subject to annual review.

1 The Subrecipient must certify that Limited English Proficiency persons have meaningful access to any services provided by this program. National origin discrimination includes discrimination on the basis of limited English proficiency (LEP). Meaningful access may entail providing language assistance services, including oral and written translation when necessary. The U.S. Department of Justice has issued guidance for grantees to help them comply with these requirements. The guidance document can be accessed on the Internet at www.lep.gov.

2 The Subrecipient assures that in the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination within the three years prior to the receipt of the federal financial assistance and after a due process hearing against the Subrecipient on the grounds of race, color, religion, national origin, sex, age, or disability, a copy of the finding will be submitted to the New Hampshire Department of Justice, Grants Management Unit and to the U.S. Department of Justice, Office for Civil Rights, Office of Justice Programs, 810 7th Street, NW, Washington, D.C. 20531. For additional information regarding your obligations under civil rights please reference the state website at http://www.doj.nh.gov/grants-management/civil-rights.htm and understand if you are awarded funding from this office, civil rights compliance will be monitored by this office, and the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice.

3 The Subrecipient will comply (and will require any subrecipients or contractors to comply) with any applicable nondiscrimination provisions, which may include the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); the Victims of Crime Act (34 U.S.C. § 20110(e)); the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); the Violence Against Women Act (34 U.S.C. § 12291(b)(13)); the Civil Rights Act of 1964 (42 U.S.C. § 2000d); the Indian Civil Rights Act (25 U.S.C. §§ 1301-1303); the Rehabilitation Act of 1973 (29 U.S.C. § 794); the Americans with Disabilities Act of 1990 (42 U.S.C. §§ 12131-34); the Education Amendments of 1972 (20 U.S.C. §§ 1681, 1683, 1685-86); and the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101-07). It will also comply with Ex. Order 13279, Equal Protection of the Laws for Faith-Based and Community Organizations; Executive Order 13559, Fundamental Principles and Policymaking Criteria for Partnerships With Faith-Based and Other Neighborhood Organizations; and the DOJ implementing regulations at 28 C.F.R. Part 38.

4 Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the marketplace. The current consultant limit is $650 per day or $81.25 per hour. When the rate exceeds the limit for an 8-hour day, or a proportionate hourly rate (excluding travel and subsistence costs), a written prior approval is required . Prior approval requests require additional justification.

5 The Subrecipient agency agrees that, should they employ a former member of the NH Department of Justice, that employee or their relative shall not perform work on or be billed

Subrecipient Initials BAA

Date 4/5/24

to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the DOJ for the life of the subgrant without the express approval of the DOJ.

6 The Subrecipient understands that grants are funded for the grant award period noted on the grant award document. No guarantee is given or implied of subsequent funding in future years.

7 **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. 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 all such assurances or certifications as if personally executed by the authorized recipient official.

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

Any materially false, fictitious, or fraudulent statement to the federal government related to this award (or concealment or omission of a material fact) may be the subject of criminal prosecution (including under 18 U.S.C. 1001 and/or 1621, and/or 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.

8 **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 award from OJP.

The Part 200 Uniform Requirements were first adopted by DOJ on December 26, 2014. If this 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 subaward.

Subrecipient Initials MAA

Date 4/5/24

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 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 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.
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 award from OJP.

The Part 200 Uniform Requirements were first adopted by DOJ on December 26, 2014. If this 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 subaward.

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 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 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.

9 **Compliance with DOJ Financial Guide**

References to the DOJ Grants Financial Guide are to the DOJ Grants Financial Guide as

Subrecipient Initials DAA

Date 4/5/24

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 subrecipient agrees to comply with the DOJ Grants Financial Guide.

10 **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 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.

11 **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(1), 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.

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

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 subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to the New Hampshire Department of Justice, Grants Management Unit by the end of the business day in which the breach becomes known.

13 **All subawards ("subgrants") must have specific federal authorization**

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").

Subrecipient Initials DAA

Date 4/5/24

EXHIBIT A

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.

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

The 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 http://ojp.gov/funding/Explore/NoncompetitiveProcurement.htm (Award condition: Specific post-award approval required to use a noncompetitive approach in a procurement contract (if contract would exceed $250,000)), and are incorporated by reference here.

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

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 "Post-award Requirements" in the "DOJ Grants Financial Guide").

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

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

17 **OJP Training Guiding Principles**

Any training or training materials that any subrecipient ("subgrantee") at any tier -- develops or delivers with OJP award funds must adhere to the OJP Training Guiding Principles for Grantees and Subrecipient, available at

Subrecipient Initials

Date 4/5/24

https://ojp.gov/funding/Implement/Training-Guiding-Principles-Grantees-and-Subgrantees.

18 **Compliance with DOJ regulations pertaining to civil rights and nondiscrimination – 28 C.F.R. Part 42**

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.

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

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."

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

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. Pan 38, currently, also sets out rules and requirements that pertain to 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.

21 **Restrictions on "lobbying"**

In general, as a matter of federal law, federal funds awarded by OJP may not be used by the 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 funds awarded by OJP from being used by 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 federal grant or cooperative agreement, subgrant, contract, subcontract, or loan with respect to actions such as renewing, extending, or modifying any such award. See 31 U.S.C. 1352. Certain exceptions to this law, including exception that

Subrecipient Initials

Date 4/5/24

applies to Indian tribes and tribal organizations.

Should any questions arise to whether a particular use of funds by a 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.

22 **Compliance with general appropriations-law restrictions on the use of federal funds for this award**

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/FY22 AppropriationsRestrictions.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.

23 **Reporting potential fraud, waste and abuse and similar misconduct.**

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

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

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

24 **Restrictions and certifications regarding non-disclosure agreements and related matters.**

No 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,

Subrecipient Initials

Date 4/5/24

to contravene requirements applicable to Standard Form 312 (which relates to classified information), Form 4414 (which relates to sensitive compartmented information), or any other form issued by a federal department or agency governing the nondisclosure of classified information.

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

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

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

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

Should a question arise as to the applicability of the provisions of 41 U.S.C. 4712 to this

Subrecipient Initials

Date 4/5/24

award, the recipient is to contact the DOJ awarding agency (OJP or OVW, as appropriate) for guidance.

26 **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 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.

27 **Access to records**

The subrecipient (subgrantees) at any tier, must authorize the Office for Victims of Crime (OVC) and/or the Office of the Chief Financial Officer (OCFO), the New Hampshire Department of Justice and its representatives, access to and the right to examine all records, books, paper or documents related to the VOCA grant.

28 **VOCA Requirements**

Subrecipients assure they will comply with the conditions of the Victims of Crime Act (VOCA) of 1984, sections 1404(a)(2), and 1404(b)(1) and (2), 34 U.S.C. 20103(a)(2) and (b)(1) and (2) (and the applicable program guidelines and regulations), as required.

Specifically, the subrecipient certifies that funds under this award will: (a) be awarded to eligible victim assistance organizations, 34 U.S.C. 20103(a)(2);
b) not be used to supplant State and local public funds that would otherwise be available for crime victim assistance, 34 U.S.C. 20103(a)(2); c) and be allocated in accordance with program guidelines or regulations implementing 34 U.S.C. 20103(a)(2)(A) and 34 U.S.C. 20103(a)(2)(B) to, at a minimum, assist victims in the following categories: sexual assault, child abuse, domestic violence, and underserved victims of violent crimes as identified by the State.

29 **The subrecipient agrees to submit quarterly performance reports on the performance metrics identified by OVC, and in the manner required by OVC.**

This information on the activities supported by the award funding will assist in assessing the effects that VOCA Victim Assistance funds have had on services to crime victims within the jurisdiction.

30 **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 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).

B. Notify all persons associated with any subrecipient who are or will be involved in

Subrecipient Initials MM

Date 4/5/24

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)(l) 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).

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 1-9 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 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 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 purpose of satisfying the requirement of this condition regarding verification of employment eligibility, any subrecipient may choose to participate in, and use, E-Verify (www.e-verify.gov), provided an appropriate person authorized to act on behalf of the 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 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 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).

Subrecipient Initials _____
Date 4/5/24

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. E-Verify employer agents can email E-Verify at E-VerifyEmployerAgent@dhs.gov.

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

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

SCOPE. A. This condition applies with respect to any procurement of property or services th is funded (in whole or in part) by this award, whether 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). The subrecipient (at any tier), agent, 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 subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

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 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

Subrecipient Initials DAA

Date 4/15/24

designed to ensure compliance with this condition.

4. Rules of construction

C. 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

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

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 subrecipients ("subgrantees"), or individuals defined (for purposes of this condition) as "employees" of any subrecipient.
The details of the subrecipient'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 subrecipients related to trafficking in persons (including reporting requirements and OJP authority to terminate award)), and are incorporated by reference here.

33 **Determination of suitability to interact with participating minors**

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

Any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status.

The details of this requirement are posted on the OJP web site at https://ojp.gov/funding/Explore/I nteract-Minors.htm (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

34 **Publications**

Any publications (written, visual or sound), whether published through Federal grant funds or matching funds, shall contain the following statements: "This project was supported by (enter the federal grant # here) awarded by the Office for Victims of Crime, Office of Justice Programs, U.S. Department of Justice. Points of view in this document are those of the author and do not necessarily represent the official position or policies of the U.S. Department of Justice."

35 **Requirement on use of volunteers**

Subrecipient Initials

Date 4/5/24

The Subrecipient must utilize volunteers to assist the program unless extenuating circumstances justify the exclusion of volunteers, and a volunteer waiver is obtained from the DOJ. This requirement can not be waived without a written request from the subrecipient to DOJ and a written volunteer waiver approval from DOJ.

36 **The Subrecipient agrees to assist victims in applying for Victims Compensation benefits.**

Such assistance includes: identifying eligible victims; making reasonable efforts to notify eligible victims of the availability of compensation; making reasonable efforts to explain the program to victims; offering to assist victims with the application process when it is reasonable to do so.

37 **The Subrecipient understands that VOCA non-allowable personnel activities include:**

general administration, prevention, active investigation and prosecution of criminal activities, research and studies, lobbying, capital expenses, compensation for victims of crime and fundraising.

38 **The Subrecipient agrees that all services will be provided at no charge to victims unless a program income waiver is obtained from the DOJ.**

If permission to generate program income is granted, the Subrecipient agrees that there must be a sliding scale that starts at zero, and that all program income will be totally expended on grant allowable activities by the end of the funding cycle.

39 **Equipment purchased with VOCA funds shall be listed by the Subrecipient on the agency inventory.**

The inventory must include the item description, serial number, cost, percentage of federal VOCA funds, and location.

40 **The Subrecipient agrees that if a financial audit of the agency is performed, whether it be an audit under 2 CFR or not, the Subrecipient agrees to provide a copy of the audit and any associated management letters to the DOJ, Grants Management Unit.**

The Single Audit report must be submitted to the Grants Management Unit within 9 months after the subrecipient's year-end or one month after the issuance of the audit, whichever is sooner.

41 **The Subrecipient, if a non-profit organization, agrees to make its financial statements available online (either on the subrecipient's website, or the DOJ's, or another publicly available website).**

Organizations that have Federal 501 (c) 3 tax status are considered in compliance with this requirement, with no further action needed, to the extent that such organization files IRS Form 990 or similar tax document (e.g., 990-EZ), as several sources already provide searchable online databases of such financial statements.

Subrecipient Initials

Date 4/5/24

EXHIBIT B

-SCOPE OF SERVICES-

1. The Subrecipient shall receive a subgrant from the New Hampshire Department of Justice as the State Agency (DOJ) for expenses incurred and services provided for specialized legal services for immigrant victims of crime in New Hampshire; including but not limited to, expenses for personnel, benefits, travel, supplies and indirect costs.

2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in EXHIBIT C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.*

3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) 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
   1 Granite Place South
   Concord, NH 03301
   603-271-7820 or Rhonda.J.Beauchemin@doj.nh.gov

Subrecipient Initials

Date 4/5/24

EXHIBIT C

- PAYMENT TERMS-

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT B.

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 G-1 section 1.8.

   3a. The Subrecipient shall be awarded an amount not to exceed $146,540 of the total Grant Limitation upon Governor and Council approval or 07/01/2024, whichever is later, to 06/30/2025, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

   3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to the end of the federal grant end date, not after. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.

Subrecipient Initials BRB

Date 4/5/24

EXHIBIT D

-EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-

I, Karen D. Schoch [*responsible official*], certify that

Catholic Charities New Hampshire [Sub*recipient*] has completed the EEO reporting tool certification within the last two years at:
https://ojp.gov/about/ocr/faq_eeop.htm on

4-5-24 [*date*]

It is understood that subrecipients which are exempt from filing the EEOP Utilization Report including non-profits and subrecipients with less than 50 employees must email a declaration claiming exemption at least once every two years with the Office for Justice Programs; Office of Civil Rights at the designated web address.

EEOP Training Requirements for Subrecipients

Karen D. Schoch [*official that completed training*] has completed

the EEOP training at https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm on:

4-19-23 [*date*]. The EEOP training must be completed at least once every two years.

DOJ Discrimination Complaint Process

If individuals believe they may have been discriminated against by the NH Department of Justice or by an organization that receives federal funding from the NH Department of Justice based on their race, color, national origin, religion, sex, disability, age, sexual orientation or gender identity should print and complete a complaint form that can be found at: Civil Rights | Grants Management Unit | NH Department of Justice

Subrecipient Discrimination Complaint Process

I further certify that: The Subrecipient will comply with applicable federal civil rights laws that prohibit discrimination in employment and in the delivery of services and has a policy or written procedure in place for accepting discrimination based complaints from employees and program beneficiaries and that policy/procedure must be made publicly available to program beneficiaries or prospective beneficiaries.

Subrecipient Initials DAA

Date 4/5/24

EXHIBIT D

Certified Standard Assurances

On behalf of the Subrecipient, and in support of this application for a grant or cooperative agreement, I certify under penalty of perjury to the U.S. Department of Justice ("Department"), that all of the following are true and correct:

(1) I have the authority to make the following representations on behalf of myself and the Subrecipient. I understand that these representations will be relied upon as material in any Department decision to make an award to the Subrecipient based on its application.

(2) I certify that the Subrecipient has the legal authority to apply for the federal assistance sought by the application, and that it has the institutional, managerial, and financial capability (including funds sufficient to pay any required non-federal share of project costs) to plan, manage, and complete the project described in the application properly.

(3) I assure that, throughout the period of performance for the award (if any) made by the Department based on the application—

a. the Subrecipient will comply with all award requirements and all federal statutes and regulations applicable to the award;
b. the Subrecipient will require all subrecipients to comply with all applicable award requirements and all applicable federal statutes and regulations; and
c. the Subrecipient will maintain safeguards to address and prevent any organizational conflict of interest, and also to prohibit employees from using their positions in any manner that poses, or appears to pose, a personal or financial conflict of interest.

(4) The Subrecipient understands that the federal statutes and regulations applicable to the award (if any) made by the Department based on the application specifically include statutes and regulations pertaining to civil rights and nondiscrimination, and, in addition—

a. the Subrecipient understands that the applicable statutes pertaining to civil rights will include section 601 of the Civil Rights Act of 1964 (42 U.S.C. § 2000d); section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794); section 901 of the Education Amendments of 1972 (20 U.S.C. § 1681); and section 303 of the Age Discrimination Act of 1975 (42 U.S.C. § 6102);
b. the Subrecipient understands that the applicable statutes pertaining to nondiscrimination may include section 809(c) of Title I of the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); section 1407(e) of the Victims of Crime Act of 1984 (34 U.S.C. § 20110(e)); section 299A(b) of the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); and that the grant condition set out at section 40002(b)(13) of the Violence Against Women Act (34 U.S.C. § 12291(b)(13)), which will apply to all awards made by the Office on Violence Against Women, also may apply to an award made otherwise;

Subrecipient Initials [signature]

Date 4/5/24

c. the Subrecipient understands that it must require any pass-through subrecipient to comply with all such applicable statutes (and associated regulations); and

d. on behalf of the Subrecipient, I make the specific assurances set out in 28 C.F.R. §§ 42.105 and 42.204.

(5) The Subrecipient also understands that (in addition to any applicable program-specific regulations and to applicable federal regulations that pertain to civil rights and nondiscrimination) the federal regulations applicable to the award (if any) made by the Department based on the application may include, but are not limited to, 2 C.F.R. Part 2800 (the DOJ "Part 200 Uniform Requirements") and 28 C.F.R. Parts 22 (confidentiality - research and statistical information), 23 (criminal intelligence systems), 38 (regarding faith-based or religious organizations participating in federal financial assistance programs), and 46 (human subjects protection).

(6) I assure that the Subrecipient will assist the Department as necessary (and will require subrecipients and contractors to assist as necessary) with the Department's compliance with section 106 of the National Historic Preservation Act of 1966 (54 U.S.C. § 306108), the Archeological and Historical Preservation Act of 1974 (54 U.S.C. §§ 312501-312508), and the National Environmental Policy Act of 1969 (42 U.S.C. §§ 4321-4335), and 28 C.F.R. Parts 61 (NEPA) and 63 (floodplains and wetlands).

(7) I assure that the Subrecipient will give the Department and the Government Accountability Office, through any authorized representative, access to, and opportunity to examine, all paper or electronic records related to the award (if any) made by the Department based on the application.

(8) If this application is for an award from the National Institute of Justice or the Bureau of Justice Statistics pursuant to which award funds may be made available (whether by the award directly or by any subaward at any tier) to an institution of higher education (as defined at 34 U.S.C. § 10251(a)(17)), I assure that, if any award funds actually are made available to such an institution, the Subrecipient will require that, throughout the period of performance—

a. each such institution comply with any requirements that are imposed on it by the First Amendment to the Constitution of the United States; and

b. subject to par. a, each such institution comply with its own representations, if any, concerning academic freedom, freedom of inquiry and debate, research independence, and research integrity, at the institution, that are included in promotional materials, in official statements, in formal policies, in applications for grants (including this award application), for accreditation, or for licensing, or in submissions relating to such grants, accreditation, or licensing, or that otherwise are made or disseminated to students, to faculty, or to the general public.

(9) I assure that, if the Subrecipient is a governmental entity, with respect to the award (if any) made by the Department based on the application—

Subrecipient Initials [signature]

Date 4/5/24

a. it will comply with the requirements of the Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (42 U.S.C §§ 4601-4655), which govern the treatment of persons displaced as a result of federal and federally-assisted programs; and
b. it will comply with requirements of 5 U.S.C. §§ 1501-1508 and 7324-7328, which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by federal assistance.

(10) If the Subrecipient applies for and receives an award from the Office of Community Oriented Policing Services (COPS Office), I assure that as required by 34 U.S.C. § 10382(c)(11), it will, to the extent practicable and consistent with applicable law--including, but not limited to, the Indian Self-Determination and Education Assistance Act--seek, recruit, and hire qualified members of racial and ethnic minority groups and qualified women in order to further effective law enforcement by increasing their ranks within the sworn positions, as provided under 34 U.S.C. § 10382(c)(11).

(11) If the Subrecipient applies for and receives a DOJ award under the STOP School Violence Act program, I assure as required by 34 U.S.C. § 10552(a)(3), that it will maintain and report such data, records, and information (programmatic and financial) as DOJ may reasonably require.

I acknowledge that a materially false, fictitious, or fraudulent statement (or concealment or omission of a material fact) in this certification, or in the application that it supports, 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 subject me and the Subrecipient to civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. §§ 3729-3730 and 3801-3812). I also acknowledge that the Department's awards, including certifications provided in connection with such awards, are subject to review by the Department, including by its Office of the Inspector General.

David Hildenbrand
Name of Authorized Signor

CFO
Title of Authorized Signor

Signature

4/5/24
Date

Subrecipient Initials

Date 4/5/24

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 Subrecipient or grantee will be required to supply documentation demonstrating that the reduction in non-Federal resources occurred for reasons other than the receipt or expected receipt of Federal funds. For certain programs, a written certification may be requested by the awarding agency or recipient agency stating that Federal funds will not be used to supplant State or local funds. See the OJP Financial Guide (Part II, Chapter 3)
http://www.ojp.usdoj.gov/financialguide/part2/part2chap3.htm.

Supplanting and job retention

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

Catholic Charities New Hampshire (Subrecipient) certifies that any funds awarded through this federal award shall be used to supplement existing funds for program activities and will not replace (supplant) nonfederal funds that have been appropriated for the purposes and goals of the grant.

Catholic Charities New Hampshire (Subrecipient) 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 of Authorized Signor: David Hildenbrand, CFO

Signature: _____

Subrecipient Initials _____

Date 4/5/24

EXHIBIT F

NEW HAMPSHIRE DEPARTMENT OF JUSTICE

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

Subrecipients should refer to the regulations cited below to determine the certification to which they are required to attest. Subrecipients 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 Subrecipient 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 Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any Federal grant, the entering into of any cooperative agreement, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Subrecipient'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 Subrecipient shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities" in accordance with its (and any DOJ awarding agency's) instructions; and

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

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

Subrecipient Initials [initials]

Date 4/5/24

EXHIBIT F

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Subrecipient 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 Subrecipient is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Subrecipient 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 Subrecipient also must disclose such felony criminal conviction in writing to the Department (for OJP Subrecipients, to OJP at Ojpcompliancereporting@usdoj.gov; for OVW Subrecipients, to OVW at OVW.GFMD@usdoj.gov; or for COPS Subrecipients, to COPS at AskCOPSRC@usdoj.gov), unless such disclosure has already been made.

3. FEDERAL TAXES

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

Subrecipient Initials DAA

Date 4/5/24

(2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP

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

B. Where the Subrecipient 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 Subrecipient 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 Subrecipient'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;

Subrecipient Initials DDB

Date 4/5/24

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

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.

David Hildenbrand
Name of Authorized Signor

CFO
Title of Authorized Signor

Signature

4/5/24
Date

Catholic Charities New Hampshire, 100 William Loeb Drive, Manchester, NH 03109-5324
Name and Address of Agency

Subrecipient Initials

Date 4/5/24

EXHIBIT G

Certification Regarding the Federal Funding Accountability and Transparency Act (FFATA) Compliance

The Federal Funding Accountability and Transparency Act (FFATA) requires Subrecipients of individual Federal grants equal to or greater than $30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of $30,000 or more. If the initial award is below $30,000 but subsequent grant modifications result in a total award equal to or over $30,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), DOJ must report the following information for any grant award subject to the FFATA reporting requirements:

1) Name of entity
2) Amount of award
3) Funding agency
4) NAICS code for contracts / CFDA program number for grants
5) Program source
6) Award title descriptive of the purpose of the funding action
7) Location of the entity
8) Principle place of performance
9) Unique identifier of the entity (SAM #)
10) Total compensation and names of the top five executives if:
    a. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than $25M annually and
    b. Compensation information is not already available through reporting to the SEC.

Subrecipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of the Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), and further agrees to have one of the Subrecipient's representative(s), as identified in Sections 1.11 of the Grant Agreement execute the following Certification:

The below named Subrecipient agrees to provide needed information as outlined above to DOJ and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Subrecipient Initials DMB

Date 4/5/24

EXHIBIT G
Certification

David Hildenbrand — Name of Authorized Signor

CFO — Title of Authorized Signor

Signature

4/5/24 — Date

As the Subrecipient identified in Section 1.3 of the Grant Agreement, I certify that the responses to the below listed questions are true and accurate.

1. The Unique Entity ID (SAM) number for your entity is: **QAWDKAJYFXJ8**

2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) $25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

✓ NO _____ YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

_____ NO _____ YES

If the answer to #3 above is YES, stop

If the answer to #3 above is NO, please answer the following:

5. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Subrecipient Initials _____

Date 4/5/24

EXHIBIT G
Certification

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

State of New Hampshire
Hillsborough County

Personally appeared before me, David Hildebrand, on April 5, 2024.

By: Jessey L. Mellish
Notary Public
My commission expires 3/14/28

Subrecipient Initials DH

Date 4/5/24

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that NEW HAMPSHIRE CATHOLIC CHARITIES is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on March 07, 1946. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **66153**

Certificate Number: **0006660244**

IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 5th day of April A.D. 2024.

David M. Scanlan

Secretary of State

CERTIFICATE OF AUTHORITY

I, Edward J. Powers, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of New Hampshire Catholic Charities
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on September 27, 20 23, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Thomas Blonski, Dominique Rust and David Hildenbrand (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of New Hampshire Catholic Charities to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority **remains valid for thirty (30)** days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 4/1/2024

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

CHRISTINE N. DANIELSON
MY COMM. EXPIRES
NOTARY
PUBLIC
10/02/2024
NEW HAMPSHIRE

Christine N. Danielson
4/1/24
State of NH
County: Hillsborough

Rev. 03/24/20

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 04/15/2024

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

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

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

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

INSURED
NEW HAMPSHIRE CATHOLIC CHARITIES
100 William Loeb Drive
Manchester, NH 03109

COVERAGES **CERTIFICATE NUMBER:** C000240734 **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY PRO-JECT LOC OTHER:			RRG-0402024-1	03/01/2024	03/01/2025	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	$ 1,000,000 $ Included $ Not Covered $ 1,000,000 $ None Applicable $ None Applicable
B	AUTOMOBILE LIABILITY X ANY AUTO OWNED AUTOS ONLY HIRED AUTOS ONLY SCHEDULED AUTOS NON-OWNED AUTOS ONLY			050000 09-727898	03/01/2024	03/01/2025	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $
C	UMBRELLA LIAB [X] OCCUR X EXCESS LIAB [ ] CLAIMS-MADE DED RETENTION $			N2-A3-FF-0000022-05	03/01/2024	03/01/2025	EACH OCCURRENCE AGGREGATE	$ 14,000,000 $ N/A
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y / N If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		050000 07-727905	03/01/2024	03/01/2025	X PER STATUTE OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ 1,000,000 $ 1,000,000 $ 1,000,000
B	Auto Physical Damage			050000 09-727898	03/01/2024	03/01/2025	Actual Cash Value Less $500 Ded. Comp & Coll	

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

CERTIFICATE HOLDER

New Hampshire Department of Justice
1 Granite Place South
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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BAKER NEWMAN NOYES

New Hampshire Catholic Charities

Audited Combined Financial Statements, Supplementary Information, and Government Reports in Accordance With Uniform Guidance

Years Ended March 31, 2023 and 2022
With Independent Auditors' Report

Baker Newman & Noyes LLC
MAINE | MASSACHUSETTS | NEW HAMPSHIRE
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HLB THE GLOBAL ADVISORY AND ACCOUNTING NETWORK

NEW HAMPSHIRE CATHOLIC CHARITIES

AUDITED COMBINED FINANCIAL STATEMENTS,
SUPPLEMENTARY INFORMATION, AND GOVERNMENT
REPORTS IN ACCORDANCE WITH UNIFORM GUIDANCE

Years Ended March 31, 2023 and 2022

TABLE OF CONTENTS

Independent Auditors' Report	1
Combined Financial Statements:	
Combined Statements of Financial Position	4
Combined Statement of Activities for the Year Ended March 31, 2023	6
Combined Statement of Activities for the Year Ended March 31, 2022	7
Combined Statement of Functional Expenses for the Year Ended March 31, 2023	8
Combined Statement of Functional Expenses for the Year Ended March 31, 2022	10
Combined Statements of Cash Flows	12
Notes to Combined Financial Statements	14
Supplementary Information:	
Schedule of Expenditures of Federal Awards	35
Notes to Schedule of Expenditures of Federal Awards	36
Government Reports in Accordance with Uniform Guidance:	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*	38
Independent Auditors' Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	40
Schedule of Findings and Questioned Costs	43
Summary Schedule of Prior Audit Findings	44
Corrective Action Plan	46

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INDEPENDENT AUDITORS' REPORT

The Board of Trustees
New Hampshire Catholic Charities

Opinion

We have audited the accompanying combined financial statements of New Hampshire Catholic Charities, d/b/a Catholic Charities New Hampshire (the Organization), which comprise the combined statements of financial position as of March 31, 2023 and 2022, the related combined statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the combined financial statements (collectively, the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of March 31, 2023 and 2022, and the results of their operations, their functional expenses and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Emphasis of Matter

As discussed in notes 1 and 7, the Organization adopted the provisions of Accounting Standards Update (ASU) No. 2016-02, *Leases (Topic 842)*, and all subsequent ASUs that modified Topic 842, effective April 1, 2022. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and GAS, we

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

The Board of Trustees
New Hampshire Catholic Charities

Other Reporting Required by *Government Auditing Standards*

In accordance with GAS, we have also issued our report dated July 12, 2023 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with GAS in considering the Organization's internal control over financial reporting and compliance.

Baker Newman & Noyes LLC

Manchester, New Hampshire
July 12, 2023, except as to the Supplementary
Schedule of Expenditures of Federal Awards and
Report on Compliance for Each Major Federal Program
for which the date is November 16, 2023

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENTS OF FINANCIAL POSITION

March 31, 2023 and 2022

ASSETS
(In thousands)

	2023	2022
Current assets:		
Cash and cash equivalents	$ 20,179	$ 31,427
Accounts receivable	5,228	4,136
Pledges receivable	37	49
Inventory	971	763
Prepaid expenses	216	166
Patient, tenant and other cash held in trust	553	435
Total current assets	27,184	36,976
Restricted cash	163	163
Fixed assets:		
Land and improvements	2,639	2,384
Building and improvements	62,552	60,445
Equipment and vehicles	10,202	9,080
Furniture and fixtures	3,147	3,113
Leasehold improvements	1,566	1,379
Construction in process	882	807
	80,988	77,208
Less accumulated depreciation	(40,911)	(38,128)
Fixed assets, net	40,077	39,080
Other assets:		
Investments, at fair value	64,109	63,582
Operating lease right-of-use assets	4,488	–
Other assets held for restrictive purposes	396	396
Other	187	348
Total other assets	69,180	64,326
Total assets	$136,604	$140,545

LIABILITIES AND NET ASSETS
(In thousands)

	2023	2022
Current liabilities:		
Current portion of long-term debt	$ 568	$ 692
Current portion of operating lease liabilities	177	–
Accounts payable:		
Trade	2,160	952
Other	723	644
Affiliates	137	83
Accrued salaries and wages	829	785
Employee benefits payable	1,160	1,172
Patient, tenant and other cash held in trust	553	435
Deferred revenue	89	1,675
Total current liabilities	6,396	6,438
Long-term debt, net of current portion:		
Principal amount	14,625	15,173
Less unamortized bond issuance costs	(42)	(44)
Long-term debt, less unamortized bond issuance costs	14,583	15,129
Operating lease liabilities, net of current portion	4,373	–
Total noncurrent liabilities	18,956	15,129
Total liabilities	25,352	21,567
Net assets:		
Without donor restrictions:		
Undesignated	82,630	88,518
Board-designated for capital reserves	16,303	17,281
	98,933	105,799
With donor restrictions:		
Purpose restrictions	10,091	10,678
Restricted endowment appreciation	167	440
Restricted in perpetuity – endowment	2,061	2,061
	12,319	13,179
Total net assets	111,252	118,978
Total liabilities and net assets	$136,604	$140,545

See accompanying notes.

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENT OF ACTIVITIES

Year Ended March 31, 2023
(In thousands)

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, gains and other support:			
Patient and resident services	$ 48,602	$ –	$ 48,602
Annual appeal	3,454	–	3,454
Bequests, donations and fundraising	12,476	2,047	14,523
In-kind donations	21,586	–	21,586
Net assets released from restrictions	2,564	(2,564)	–
Management fee income	143	–	143
COVID-19 related funding	1,566	–	1,566
Other	2,015	–	2,015
Total revenue, gains and other support	92,406	(517)	91,889
Expenses:			
Program services:			
Rehabilitation and nursing centers, including interest of $92	40,961	–	40,961
Family services	1,029	–	1,029
Parish and community services	1,516	–	1,516
Children's school	1,860	–	1,860
Senior living communities, including interest of $197	1,435	–	1,435
Assisted living services, including interest of $14	1,863	–	1,863
Liberty House	1,194	–	1,194
New Generation	987	–	987
St. Jacinta Healthcare Staffing	3,390	–	3,390
Food bank program	32,418	–	32,418
Food bank real estate	343	–	343
Our Place	459	–	459
Residence for infirmed priests, including interest of $45	366	–	366
Immigration	1,101	–	1,101
Other programs	814	–	814
Fundraising:			
Annual campaign and other events	2,913	–	2,913
Support services:			
General and administrative, including interest of $11	3,531	1	3,532
Total expenses	96,180	1	96,181
Investment loss, net	(3,092)	(342)	(3,434)
Total change in net assets	(6,866)	(860)	(7,726)
Net assets, beginning of year	105,799	13,179	118,978
Net assets, end of year	$ 98,933	$12,319	$111,252

See accompanying notes.

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENT OF ACTIVITIES

Year Ended March 31, 2022
(In thousands)

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, gains and other support:			
Patient and resident services	$ 46,105	$ –	$ 46,105
Annual appeal	3,973	–	3,973
Bequests, donations and fundraising	13,339	1,480	14,819
In-kind donations	19,925	–	19,925
Net assets released from restrictions	3,403	(3,403)	–
Management fee income	143	–	143
COVID-19 related funding	482	–	482
Other	1,618	–	1,618
Total revenue, gains and other support	88,988	(1,923)	87,065
Expenses:			
Program services:			
Rehabilitation and nursing centers, including interest of $122	37,615	–	37,615
Family services	1,088	–	1,088
Parish and community services	1,513	–	1,513
Children's school	1,745	–	1,745
Senior living communities, including interest of $220	1,482	–	1,482
Assisted living services, including interest of $15	1,663	–	1,663
Caregivers	432	–	432
Liberty House	1,164	–	1,164
New Generation	483	–	483
St. Jacinta Healthcare Staffing	2,368	–	2,368
Unmarried mothers and adoption	89	–	89
Food bank program	29,243	–	29,243
Food bank real estate	346	–	346
Our Place	503	–	503
Residence for infirmed priests, including interest of $45	283	–	283
Immigration	1,052	–	1,052
Other programs	653	–	653
Fundraising:			
Annual campaign and other events	2,262	–	2,262
Support services:			
General and administrative, including interest of $21	3,231	1	3,232
Total expenses	87,215	1	87,216
Investment income, net	1,111	229	1,340
Forgiveness of Paycheck Protection Program Loans	6,142	–	6,142
Total change in net assets	9,026	(1,695)	7,331
Net assets, beginning of year	96,773	14,874	111,647
Net assets, end of year	$105,799	$13,179	$118,978

See accompanying notes.

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended March 31, 2023
(In thousands)

	Without Donor Restrictions										
	Family Services	Parish and Community Services	Our Place	Residence for Infirmed Priests	Immi-gration	Liberty House	St. Jacinta Healthcare Staffing	New Gen-eration	Other Programs	Total Programs/ Home Office	Food Bank
Salaries and wages	$ 584	$ 774	$ 247	$ 137	$ 679	$ 462	$ 2,470	$ 574	$ 292	$ 6,219	$ 1,948
Employee benefits	122	166	47	12	148	115	44	75	23	752	443
Payroll taxes	42	56	18	–	48	–	193	42	15	414	138
Professional fees	–	–	–	–	–	3	–	–	22	25	29
Fundraising costs	–	–	–	–	–	–	–	–	–	–	–
Purchased services - healthcare	–	–	–	2	–	–	641	–	–	643	–
Other purchased services	16	20	26	6	2	48	–	34	39	191	663
Advertising and promotion	–	–	–	–	–	54	1	2	2	59	95
Recruiting advertising	–	–	–	–	–	–	6	–	–	6	2
Office supplies	2	3	2	1	3	4	1	3	1	20	21
Healthcare supplies	–	–	–	–	–	–	–	–	–	–	–
Other supplies	3	4	2	10	2	121	–	17	146	305	84
Postage and shipping	–	2	–	–	1	1	–	1	1	6	264
Program materials	–	–	19	–	–	–	–	2	–	21	38
Printing	–	1	–	–	1	15	–	2	–	19	633
Telephone	10	12	5	1	6	5	3	3	5	50	20
Dues and subscriptions	1	–	–	–	19	–	–	2	1	23	13
Information technology	31	34	4	2	21	17	20	16	6	151	144
Rent and occupancy costs	46	67	8	41	22	37	1	52	126	400	637
Equipment maintenance, repair and rentals	3	4	1	1	3	40	–	11	–	63	192
Travel	5	5	2	–	2	5	1	4	1	25	84
Hospitality	–	–	–	–	–	–	–	–	–	–	–
Conferences and meetings	1	10	1	–	5	–	–	2	–	19	52
Education and activities	–	–	–	–	–	–	–	–	–	–	–
Interest	–	–	–	45	–	–	–	–	–	45	–
Depreciation	–	–	7	49	–	191	1	47	352	647	150
Insurance	7	10	4	8	4	11	8	8	50	110	72
Miscellaneous	–	1	–	–	–	1	–	3	1	6	42
Grants and awards	4	138	2	–	–	–	–	–	25	169	291
Food purchases and vending	–	–	–	29	–	10	–	2	–	41	6,072
Food donations	–	–	–	–	–	–	–	–	–	–	20,229
Vista cost share	–	–	–	–	–	–	–	–	7	7	–
Parish allocations	–	–	–	–	–	–	–	–	–	–	–
Nursing facility assessment tax	–	–	–	–	–	–	–	–	–	–	–
Bad debts	–	–	–	–	–	–	–	–	–	–	–
Administration costs	150	209	63	22	134	52	–	83	42	755	485
RCB sponsorship	–	–	–	–	–	–	–	–	–	–	–
Bank service charges	2	–	1	–	1	2	–	2	–	8	71
	$ 1,029	$ 1,516	$ 459	$ 366	$ 1,101	$ 1,194	$ 3,390	$ 987	$ 1,157	$ 11,199	$ 32,912

	Without Donor Restrictions										
	St. Charles School	Six Rehabilitation and Nursing Centers	Senior Living Communities	Warde Assisted Living	Total Program Services	Total Fundraising	General and Administration	Eliminations	Total Without Donor Restrictions	With Donor Restrictions	Total
Salaries and wages	$ 1,230	$ 17,638	$ 223	$ 1,026	$28,284	$ 1,394	$ 2,330	$ –	$ 32,008	$ –	$ 32,008
Employee benefits	243	3,482	99	117	5,136	275	458	–	5,869	–	5,869
Payroll taxes	83	1,327	19	52	2,033	98	162	–	2,293	–	2,293
Professional fees	5	131	3	3	196	–	334	–	530	–	530
Fundraising costs	–	–	–	–	–	518	–	–	518	–	518
Purchased services - healthcare	55	12,037	22	89	12,846	–	–	(3,432)	9,414	–	9,414
Other purchased services	–	98	40	24	1,016	–	30	–	1,046	–	1,046
Advertising and promotion	–	9	–	5	168	19	7	–	194	–	194
Recruiting advertising	1	91	1	2	103	–	184	–	287	–	287
Office supplies	5	69	3	1	119	7	9	–	135	–	135
Healthcare supplies	–	1,121	–	6	1,127	–	–	–	1,127	–	1,127
Other supplies	15	480	14	47	945	4	21	–	970	–	970
Postage and shipping	–	4	–	–	274	66	5	–	345	–	345
Program materials	6	–	–	–	65	–	–	–	65	–	65
Printing	–	9	–	1	662	172	3	–	837	–	837
Telephone	4	116	2	5	197	8	25	–	230	–	230
Dues and subscriptions	2	98	–	7	143	5	33	–	181	–	181
Information technology	13	242	14	6	570	64	256	–	890	–	890
Rent and occupancy costs	50	1,397	347	246	3,077	–	377	(494)	2,960	1	2,961
Equipment maintenance, repair and rentals	5	124	4	3	391	6	17	–	414	–	414
Travel	1	11	1	–	122	4	39	–	165	–	165
Hospitality	–	–	–	–	–	1	15	–	16	–	16
Conferences and meetings	9	51	–	–	131	14	91	–	236	–	236
Education and activities	6	–	–	–	6	–	–	–	6	–	6
Interest	–	92	197	14	348	–	11	–	359	–	359
Depreciation	95	1,230	404	58	2,584	–	198	–	2,782	–	2,782
Insurance	21	705	35	27	970	–	20	–	990	–	990
Miscellaneous	1	69	5	5	128	1	72	–	201	–	201
Grants and awards	–	–	–	–	460	24	166	–	650	–	650
Food purchases and vending	10	1,174	–	116	7,413	–	1	–	7,414	–	7,414
Food donations	–	–	–	–	20,229	–	–	–	20,229	–	20,229
Vista cost share	–	–	–	–	7	–	–	–	7	–	7
Parish allocations	–	–	–	–	–	68	–	–	68	–	68
Nursing facility assessment tax	–	2,354	–	–	2,354	–	–	–	2,354	–	2,354
Bad debts	–	223	–	2	225	–	28	–	253	–	253
Administration costs	–	–	–	–	1,240	141	(1,381)	–	–	–	–
RCB sponsorship	–	–	–	–	–	–	15	–	15	–	15
Bank service charges	–	11	2	1	93	24	5	–	122	–	122
	$ 1,860	$ 44,393	$ 1,435	$ 1,863	$93,662	$ 2,913	$ 3,531	$ (3,926)	$ 96,180	$ 1	$ 96,181

See accompanying notes.

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended March 31, 2022
(In thousands)

	Without Donor Restrictions											
	Family Services	Parish and Community Services	Our Place	Residence for Infirmed Priests	Immi-gration	Care-givers	Liberty House	St. Jacinta Healthcare Staffing	New Gen-eration	Other Programs	Total Programs/ Home Office	Food Bank
Salaries and wages	$ 657	$ 854	$ 275	$ 59	$ 659	$ 212	$ 430	$ 2,031	$ 286	$ 293	$ 5,756	$ 1,548
Employee benefits	116	168	62	12	132	51	95	34	22	27	719	330
Payroll taxes	47	60	19	–	49	15	–	154	21	20	385	111
Professional fees	–	–	–	1	–	–	5	–	–	26	32	39
Fundraising costs	–	–	–	–	–	–	–	–	–	–	–	–
Purchased services - healthcare	–	–	–	4	–	–	–	–	–	–	4	–
Purchased services – COVID-19	–	–	–	–	–	–	–	–	–	–	–	–
Financial assistance and scholarships	–	–	–	–	–	–	–	–	–	–	–	–
Other purchased services	5	8	30	–	6	2	23	–	20	53	147	408
Advertising and promotion	1	–	–	–	–	30	20	–	1	4	56	43
Recruiting advertising	–	–	–	–	–	2	–	4	–	–	6	1
Office supplies	2	3	1	1	4	2	2	–	2	1	18	10
Healthcare supplies	–	–	–	1	–	–	–	–	–	–	1	–
Other supplies	2	2	2	8	3	2	182	–	22	19	242	92
Postage and shipping	–	3	–	–	1	1	6	–	1	1	13	336
Program materials	–	–	25	–	–	2	–	–	8	–	35	53
Printing	–	1	–	–	–	7	28	–	1	–	37	426
Telephone	10	12	4	1	5	2	5	1	5	5	50	16
Dues and subscriptions	1	–	–	–	17	–	–	–	–	4	22	10
Information technology	23	25	2	3	20	8	14	14	14	7	120	90
Rent and occupancy costs	41	64	8	40	15	30	33	7	37	102	377	536
Equipment maintenance, repair and rentals	2	4	5	1	3	2	55	–	7	–	79	159
Travel	5	6	2	–	1	1	4	107	2	1	129	62
Hospitality	–	1	–	–	–	–	1	–	–	1	3	–
Conferences and meetings	2	–	2	–	4	–	1	8	3	–	20	39
Education and activities	–	–	–	–	–	–	–	–	–	–	–	–
Interest	–	–	–	45	–	–	–	–	–	–	45	–
Depreciation	–	–	6	49	–	17	192	1	31	353	649	119
Insurance	7	9	4	9	4	6	15	7	5	41	107	51
Miscellaneous	5	–	–	–	–	4	2	–	1	6	18	23
Grants and awards	–	85	1	–	2	–	–	–	1	25	114	254
Food purchases and vending	–	1	–	29	–	17	1	–	1	–	49	5,712
Food donations	–	–	–	–	–	–	–	–	–	–	–	18,690
Vista cost share	–	–	–	–	–	–	–	–	–	46	46	–
Parish allocations	–	–	–	–	–	–	–	–	–	–	–	–
Nursing facility assessment tax	–	–	–	–	–	–	–	–	–	–	–	–
Bad debts (recoveries)	–	–	–	–	–	–	–	–	–	–	–	–
Administration costs	159	207	54	20	126	48	48	–	–	52	714	354
RCB sponsorship	–	–	–	–	–	–	–	–	–	–	–	–
Bank service charges	3	–	1	–	1	1	2	–	2	1	11	76
	$ 1,088	$ 1,513	$ 503	$ 283	$ 1,052	$ 462	$ 1,164	$ 2,368	$ 483	$ 1,088	$ 10,004	$ 29,588

	Without Donor Restrictions										
	St. Charles School	Six-Rehabilitation and Nursing Centers	Senior Living Communities	Warde Assisted Living	Total Program Services	Total Fundraising	General and Administration	Eliminations	Total Without Donor Restrictions	With Donor Restrictions	Total
Salaries and wages	$ 1,154	$ 17,015	$ 166	$ 917	$26,556	$ 1,144	$ 2,341	$ -	$ 30,041	$ -	$ 30,041
Employee benefits	192	3,320	75	106	4,742	208	392	-	5,342	-	5,342
Payroll taxes	81	1,247	11	53	1,888	81	160	-	2,129	-	2,129
Professional fees	10	127	4	4	216	-	158	-	374	-	374
Fundraising costs	-	-	-	-	-	373	-	-	373	-	373
Purchased services - healthcare	48	8,743	20	25	8,840	-	-	(2,302)	6,538	-	6,538
Purchased services – COVID-19	-	40	-	-	40	-	-	-	40	-	40
Financial assistance and scholarships	2	-	-	-	2	-	-	-	2	-	2
Other purchased services	-	123	16	2	696	-	18	-	714	-	714
Advertising and promotion	-	8	4	5	116	10	7	-	133	-	133
Recruiting advertising	1	100	1	14	123	-	40	-	163	-	163
Office supplies	5	58	2	1	94	4	9	-	107	-	107
Healthcare supplies	-	1,045	-	2	1,048	-	-	-	1,048	-	1,048
Other supplies	24	452	15	39	864	3	21	-	888	-	888
Postage and shipping	1	10	-	-	360	42	6	-	408	-	408
Program materials	5	-	-	-	93	-	-	-	93	-	93
Printing	-	4	-	1	468	128	8	-	604	-	604
Telephone	4	109	2	5	186	7	31	-	224	-	224
Dues and subscriptions	2	92	1	4	131	4	34	-	169	-	169
Information technology	12	227	13	6	468	35	194	-	697	-	697
Rent and occupancy costs	53	1,324	358	242	2,890	-	290	(375)	2,805	1	2,806
Equipment maintenance, repair and rentals	8	123	2	5	376	9	14	-	399	-	399
Travel	1	8	1	1	202	3	28	-	233	-	233
Hospitality	-	-	-	-	3	3	16	-	22	-	22
Conferences and meetings	8	81	-	1	149	13	83	-	245	-	245
Education and activities	4	-	-	-	4	-	-	-	4	-	4
Interest	-	122	220	15	402	-	21	-	423	-	423
Depreciation	97	1,185	402	57	2,509	-	215	-	2,724	-	2,724
Insurance	23	786	41	33	1,041	-	52	-	1,093	-	1,093
Miscellaneous	2	158	118	18	337	-	55	-	392	-	392
Grants and awards	-	-	-	-	368	39	183	-	590	-	590
Food purchases and vending	8	984	2	110	6,865	-	-	-	6,865	-	6,865
Food donations	-	-	-	-	18,690	-	-	-	18,690	-	18,690
Vista cost share	-	-	-	-	46	-	-	-	46	-	46
Parish allocations	-	-	-	-	-	35	-	-	35	-	35
Nursing facility assessment tax	-	2,229	-	-	2,229	-	-	-	2,229	-	2,229
Bad debts (recoveries)	-	189	8	(3)	194	-	-	-	194	-	194
Administration costs	-	-	-	-	1,068	93	(1,161)	-	-	-	-
RCB sponsorship	-	-	-	-	-	-	15	-	15	-	15
Bank service charges	-	8	-	-	95	28	1	-	124	-	124
	$ 1,745	$ 39,917	$ 1,482	$ 1,663	$84,399	$ 2,262	$ 3,231	$ (2,677)	$ 87,215	$ 1	$ 87,216

See accompanying notes.

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENTS OF CASH FLOWS

Years Ended March 31, 2023 and 2022
(In thousands)

	2023	2022
Operating activities:		
Change in net assets	$ (7,726)	$ 7,331
Adjustments to reconcile change in net assets to net cash (used) provided by operating activities:		
Restricted donations	(2,047)	(1,480)
Contribution of assets from acquisition	–	(957)
Depreciation	2,782	2,724
Amortization of bond issuance costs	2	2
Noncash lease expense	62	–
Realized and unrealized losses on investments, net	5,014	670
Net investment income reinvested	(1,542)	(1,985)
Forgiveness of Paycheck Protection Program Loans	–	(6,142)
Food donations received	(21,142)	(19,556)
Food donations distributed	20,229	18,690
Changes in operating assets and liabilities:		
Accounts receivable	(1,092)	607
Inventory	705	1,998
Prepaid expenses	(50)	13
Pledges receivable	12	1,637
Due to affiliates	54	45
Other assets	161	137
Accounts payable and accrued expenses	1,319	(1,125)
Deferred revenue	(1,586)	1,598
Net cash (used) provided by operating activities	(4,845)	4,207
Investing activities:		
Purchases of fixed assets	(3,779)	(1,702)
Purchases of investments, net	(3,999)	(6,051)
Cash change related to acquisitions	–	(37)
Net cash used by investing activities	(7,778)	(7,790)
Financing activities:		
Proceeds from Paycheck Protection Program Loans	–	6,142
Principal payments on long-term debt	(672)	(924)
Bond issuance costs, net	–	153
Restricted donations	2,047	1,480
Net cash provided by financing activities	1,375	6,851
(Decrease) increase in cash, cash equivalents and restricted cash	(11,248)	3,268
Cash, cash equivalents and restricted cash, beginning of year	31,590	28,322
Cash, cash equivalents and restricted cash, end of year	$ 20,342	$ 31,590

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENTS OF CASH FLOWS (CONTINUED)

Years Ended March 31, 2023 and 2022
(In thousands)

	2023	2022
Supplemental disclosure of cash flow information:		
Interest paid	$ 357	$ 421
Noncash investment and financing activities:		
Right-of-use assets and operating liabilities recorded upon adoption of ASC 842	$ 4,325	$ –
Right-of-use assets obtained in exchange for new operating lease liabilities	$ 378	$ –
During 2022, certain assets and liabilities were acquired and recorded at their estimated fair values as a result of the acquisition described in note 1.		
Reconciliation of the combined statements of cash flows to the combined statements of financial position:		
Cash and cash equivalents	$ 20,179	$ 31,427
Restricted cash	163	163
	$ 20,342	$ 31,590

See accompanying notes.

1. Description of Organization and Summary of Significant Accounting Policies

Organization

New Hampshire Catholic Charities d/b/a Catholic Charities New Hampshire (the Organization) is a nonprofit organization which provides health and social service programs to individuals throughout the State of New Hampshire. As of March 31, 2023, the Organization owns and operates the following wholly-owned agencies: six licensed rehabilitation and nursing centers, one assisted living facility, four senior living communities, a food bank and a children's school, all of which are located in New Hampshire.

The combined financial statements include the accounts of the social service activities of the Organization and its wholly-owned agencies and funds: Mount Carmel, St. Vincent de Paul, St. Ann, St. Francis, St. Teresa, and Warde Rehabilitation and Nursing Centers (collectively the Rehabilitation and Nursing Centers); Warde Assisted Living; Bishop Bradley, Bishop Primeau and Bishop Gendron Senior Living Communities and Searles Place at Warde (collectively the Senior Living Communities); St. Charles School; the New Hampshire Food Bank (the Food Bank); and the associated donor-restricted funds. Warde Rehabilitation and Nursing Center, Warde Assisted Living and Searles Place at Warde are collectively referred to herein as Warde Health Center. All significant interagency balances and transactions have been eliminated in the accompanying combined financial statements.

On May 31, 2021, the Organization entered into a program and acquisition agreement to acquire the programs and assets of New Generation, Inc., a nonprofit organization in New Hampshire that operates a shelter home for pregnant women and parenting homeless women and their infants in Greenland, New Hampshire. There was no consideration paid for the acquisition, and the Organization received net assets with an estimated fair value of approximately $957.

The Food Bank's assets, liabilities, net assets, revenues and expenses are separately stated in the combining information. Any revenue received from and expenses resulting from the capital campaign initiated by the Organization on behalf of the Food Bank were considered fundraising revenue or expense. The capital campaign funds were used to defray costs associated with the purchase and renovation of a warehouse used by the Food Bank, land improvements to the property, and fixed equipment. These assets are considered to be owned by the Home Office. The related expenses and depreciation expense for these assets are included in the Home Office accounts. Included in the Food Bank accounts is rent expense of $494 and $345 for 2023 and 2022, respectively, for the use of the facility, which has been eliminated in the combined totals.

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

Basis of Presentation

The accompanying combined financial statements have been prepared using the accrual basis of accounting. In accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), the Organization is required to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the Board of Trustees.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization, or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Cash and Cash Equivalents

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

The Organization considers money market accounts and other highly liquid debt securities managed by its investment advisors as investments and not as cash equivalents, since it is the Organization's intention to invest these funds for long-term purposes.

The Organization customarily maintains amounts on deposit in various bank and brokerage accounts which, at times, may exceed the limit of federal deposit insurance coverage. The Organization has not experienced any losses on such accounts.

Accounts Receivable

Patient accounts receivable for which the unconditional right to payment exists are receivables if the right to consideration is unconditional and only the passage of time is required before payment of that consideration is due. Accounts receivable at March 31, 2023 and 2022 reflect the fact that any estimated uncollectible amounts are generally considered implicit price concessions that are a direct reduction to accounts receivable rather than allowance for doubtful accounts. Certain uncollectible amounts that are not deemed to be price concessions may continue to be reported as bad debts in the accompanying combined statements of activities. At March 31, 2023 and 2022, estimated implicit price concessions of $568 and $459, respectively, have been recorded as reductions to accounts receivable balances to enable the Organization to record revenues and accounts receivable at the estimated amounts expected to be collected. Patient accounts receivable totaled $4,389, $3,578 and $4,046 at March 31, 2023, 2022 and 2021, respectively.

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

A substantial portion (approximately 84% in 2023 and 87% in 2022) of accounts receivable arose from the operations of the Rehabilitation and Nursing Centers, and are primarily due from the Federal Government and the State of New Hampshire. The Organization does not generally require collateral for the extension of credit.

Pledges Receivable

Pledges receivable are recognized as revenue when the unconditional promise to give is made. Pledges are recorded at the net present value of estimated future cash flows. The Organization estimates the allowance for uncollectible pledges based on specific review, current economic conditions and historical loss factors, if applicable. See note 11.

Inventory

Inventory consists primarily of food and products which are purchased for resale by the Organization and product which is donated. Inventory values for purchased products are stated at the lower of cost or net realizable value. Donated inventory items are valued at the estimated average wholesale value of one pound of donated product as outlined in the "Product Valuation Survey Methodology," prepared by Feeding America, of which the Food Bank is a member. The Organization may provide for an allowance for obsolescence based on specific review and historical loss factors. Management determined that no allowance for inventory obsolescence was required at March 31, 2023 and 2022.

Fixed Assets

It is the Organization's policy to capitalize fixed assets over five hundred dollars. Lesser amounts are charged to operations. Fixed assets are capitalized at cost if purchased or at their estimated fair value if the assets are donated.

The Organization provides for depreciation of its fixed assets on the straight-line method by charges to expense in amounts estimated to recover the initial carrying value of the assets over their estimated useful lives. Depreciation expense was $2,782 in 2023 and $2,724 in 2022.

Investments

Investments are carried at fair value in the accompanying combined statements of financial position. See note 12 for fair value measurement disclosures for investments. The Organization classifies its investments as trading securities. Investment (loss) income (including realized and unrealized gains and losses on investments, interest and dividends) is included as a component of the change in net assets without donor restrictions unless the income is restricted by donor or law.

The Organization invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near-term and that such changes could materially affect the amounts reported in the accompanying combined financial statements.

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

Bond Issuance Costs

Bond issuance costs incurred to obtain financing for capital projects are amortized to interest expense using the straight-line method, which approximates the effective interest method, over the life of the bonds.

Functional Allocation of Expenses

The Home Office allocates employee salaries to various salary expense classifications. This allocation is based on management estimates of the percentage of time each individual devotes to each type of service. The Home Office also allocates administrative expenses to the various programs based on estimates made by management of the Organization.

Patient and Resident Services Revenue

Patient and resident services revenue is reported at the amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing patient and resident care. These amounts are due from patients, third-party payors and others. Revenue is recognized as the performance obligations are satisfied. The Organization determined that the services provided under the contracts with patients and residents are considered one performance obligation. Revenue is recognized when the performance obligation is satisfied by transferring control of the service provided to the resident or patient, which is generally when services are provided over the duration of care. The Organization also provides certain ancillary services which are treated as a separate performance obligation satisfied at a point in time, if and when those services are rendered.

Patient and resident services revenue includes income earned from the care of private paying residents and residents covered under the Federal Medicare Program or the State of New Hampshire Medicaid Program as reimbursement of costs incurred in the care of residents in the Rehabilitation and Nursing Centers. The Federal Government and the State of New Hampshire set the rate of reimbursement for the care of residents eligible under the Medicare and Medicaid Programs, respectively. These rates may be less than the actual costs incurred by the facilities to care for the residents. Approximately 70% and 72% of patient and resident services revenue was derived from the Medicaid and Medicare programs for the years ended March 31, 2023 and 2022, respectively. Total patient and resident services revenue of the Rehabilitation and Nursing Centers was $43,144 in 2023 and $40,725 in 2022.

For the skilled nursing facility (SNF) services provided, the Organization is paid a predetermined fixed daily rate for private pay residents. The Organization is also paid fixed daily rates from Medicare and Medicaid. Rate adjustments from Medicare or Medicaid are recorded when known (without regard to when the assessment is paid or withheld), and subsequent adjustments to these amounts are recorded in revenues when known. Billings under certain of these programs are subject to audit and possible retroactive adjustment, and related revenue is recorded at the amount the Organization ultimately expects to receive, which is inclusive of the estimated retroactive adjustments or refunds, if any, under reimbursement programs. Retroactive adjustments are recorded on an estimated basis in the period the related services are rendered and adjusted in future periods or as final settlements are determined. Such adjustments were not significant for 2023 and 2022.

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

The State of New Hampshire imposes a 5.5% assessment on the patient and resident services revenue of nursing facilities as a means to potentially increase Medicaid reimbursement rates through quality incentive revenue payments. The accompanying combined statements of activities include the following amounts related to this legislation:

	2023	2022
Quality incentive revenue (included in patient and resident services revenue)	$ 6,001	$ 5,373
Nursing facility assessment tax (included in rehabilitation and nursing centers expenses)	(2,354)	(2,229)
Net effect on combined statements of activities	$ 3,647	$ 3,144

At March 31, 2023 and 2022, the Rehabilitation and Nursing Centers were due $1,708 and $1,329, respectively, in quality incentive revenue and owed $642 and $529, respectively, for nursing facility assessment tax. These amounts are included in accounts receivable and accounts payable, respectively, in the accompanying combined statements of financial position.

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates may change by a material amount in the near term.

Income Taxes

The Organization is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been recorded in the accompanying combined financial statements. Management evaluated the Organization's tax positions and concluded the Organization has maintained its tax-exempt status, does not have any significant unrelated business income and has taken no uncertain tax positions that require adjustment to the accompanying combined financial statements.

Donated Goods and Services

Donated goods and services are reported as support at estimated fair value at the date of the gift. During the years ended March 31, 2023 and 2022, the Food Bank received approximately $21,142 and $19,556, respectively, of donated product. The approximate average wholesale value of one pound of donated product at the national level, which was determined to be $1.92 in 2023 and $1.79 in 2022, was based on a study performed by Feeding America, of which the Food Bank is a member.

Food donations are reported as a program expense when the food is distributed to local distribution centers and needy individuals. During the years ended March 31, 2023 and 2022, the Food Bank distributed approximately $20,229 and $18,690, respectively, of donated product.

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

Exclusive of the donated food, other in-kind donations and services for which fair value can be validated and requiring special expertise have been reflected in the accompanying combined financial statements at their estimated fair value. For the years ended March 31, 2023 and 2022, the Organization received approximately $444 and $369 in other donated goods and services, respectively.

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

All donated services and assets were utilized by the Organization's programs and supporting services. There were no donor-imposed restrictions associated with the donated services and assets.

Restricted Support

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

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

	2023	2022
Subject to expenditure for specified purposes:		
Educational scholarships	$ 319	$ 339
Benefit of children	875	962
Benefit of elderly	2,702	2,864
Food bank	3,551	3,246
Other	2,644	3,267
	$10,091	$10,678
Restricted endowment:		
Benefit of elderly	$ 511	$ 587
Benefit of children	658	756
Charitable programs	1,019	1,117
Other	40	41
	$ 2,228	$ 2,501

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

Net assets were released from donor restrictions as follows for the years ended March 31:

	2023	2022
Satisfaction of donor restrictions	$ 2,419	$ 3,231
Release of appropriated endowment funds	145	172
	$ 2,564	$ 3,403

In June 2022, the Food Bank was notified that it had been awarded approximately $880 in grant funding under the Local Food Purchase Assistance Cooperative Agreement Program (the Program). Under the Program, the NH Department of Agriculture, Markets and Food (NHDAMF) will collaborate with the Food Bank and its partners on the expansion of NH Feeding NH. NHDAMF will subaward procurement activities for this grant to the Food Bank, which will use its NH Feeding NH program to distribute funds to its network of more than 400 partner agencies. The Program's funding is expected to be expended over a two-year period and the funding is received on a reimbursement basis. During fiscal year 2023, the Food Bank expended and recognized approximately $306 in funding related to this award.

During fiscal year 2023, the Food Bank was notified that it had been earmarked for approximately $947 in federal grant funding under the Administration for Children and Families Congressionally Directed Community Projects to be used for the Food Bank's mobile pantry program. The Food Bank formally applied for the earmarked funds in fiscal year 2024 and, as such, no amounts are recorded in the accompanying combined financial statements.

Use of Estimates

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

Annual Campaign

The Organization solicits donations from the general public during its annual campaign. Pledges from the annual campaign that remain uncollected as of the end of the year are recorded in the accompanying combined financial statements at their estimated net collectible amounts.

Board Designated Net Assets

The Organization's Board of Trustees has designated certain assets be held and used for future long-term capital expenditures of the Rehabilitation and Nursing Centers and the Senior Living Communities. These assets totaled $16,303 and $17,281 at March 31, 2023 and 2022, respectively, and are included in investments in the accompanying combined statements of financial position.

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

Advertising Costs

It is the Organization's policy to expense advertising and promotion costs as incurred. Advertising and promotion costs were $194 and $133 in 2023 and 2022, respectively.

Leases

In February 2016, the Financial Accounting Standards Board (FASB) issued ASU 2016-02, *Leases*. The standard, including subsequently issued amendments, collectively referred to as ASC 842, *Leases*, established the principles that lessees and lessors will apply to report useful information to users of financial statements about the amount, timing and uncertainty of cash flows arising from a lease. The Organization adopted this standard using the modified retrospective transition approach as applied to leases existing as of or entered into after the adoption date (April 1, 2022) in fiscal year 2023. See note 7 for a discussion of the Organization's adoption of this standard and its impact on the combined financial statements and related disclosures.

At inception of a contract, the Organization determines if a contract meets the definition of a lease. A lease is a contract, or part of a contract, that conveys the right to control the use of identified property, plant, or equipment (an identified asset) for a period of time in exchange for consideration. The Organization determines if the contract conveys the right to control the use of an identified asset for a period of time. The Organization assesses throughout the period of use whether the Organization has both of the following: (1) the right to obtain substantially all of the economic benefits from the use of the identified asset and (2) the right to direct the use of the identified asset. This determination is reassessed if the terms of the contract are changed. Leases are classified as operating or finance leases based on the terms of the lease agreement and certain characteristics of the identified asset. Right-of-use assets and lease liabilities are recognized at lease commencement date based on the present value of the minimum future lease payments.

The Organization leases office space for its headquarters and land for its warehouse, as well as various vehicles under noncancellable operating leases. The Organization's policy is to not record leases with an original term of twelve months or less on its combined statement of financial position. The Organization recognizes lease expense for these short-term leases on a straight-line basis over the lease term.

Certain lease agreements may include rental payments that are adjusted periodically for inflation or other variables. In addition to rent, the leases may require the Organization to pay additional amounts for taxes, insurance, maintenance and other expenses, which are generally referred to as non-lease components. Except for when the costs are fixed, such adjustments to rental payments and variable non-lease components are treated as variable lease payments and recognized in the period in which the obligation for these payments was incurred. Variable lease components and variable non-lease components are not measured as part of the right-of-use asset and liability. Only when lease components and their associated non-lease components are fixed are they accounted for as a single lease component and recognized as part of a right-of-use asset and liability. Total contract consideration is allocated to the combined fixed lease and nonlease component. This policy election applies consistently to all asset classes under lease agreements.

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

The Organization's leases may contain clauses for renewal at the Organization's option with renewal terms. Payments to be made in option periods are recognized as part of the right-of-use lease assets and lease liabilities when it is reasonably certain that the option to extend the lease will be exercised or the option to terminate the lease will not be exercised, or is not at the Organization's option. The Organization determines whether the reasonably certain threshold is met by considering contract, asset, market, and entity based factors.

The Organization's lease agreements do not contain any significant residual value guarantees or material restrictive covenants imposed by the leases. Sublease activity is not material to the combined financial statements.

New Accounting Pronouncements

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

Risks and Uncertainties

On March 11, 2020, the World Health Organization declared the outbreak of coronavirus (COVID-19) a pandemic. The COVID-19 pandemic has significantly affected employees, patients, systems, communities and business operations, as well as the U.S. economy and financial markets. While patient volumes and revenues have since experienced gradual improvement that has continued through the end of the 2023 fiscal year, uncertainty still exists as the future is unpredictable. The Organization's pandemic response plan has multiple facets and continues to evolve as the pandemic unfolds.

During 2023 and 2022, the Organization received the following sources of funding:

- The Rehabilitation and Nursing Centers received approximately $1.6 million in 2022 from the United States Department of Health and Human Services (DHHS) under the *Coronavirus Aid, Relief and Economic Security Act* (CARES Act) Provider Relief Fund (PRF) and *American Rescue Plan Act* (ARPA) rural payments.
- The Rehabilitation and Nursing Centers were awarded approximately $0.4 million in 2022 from the Governor's Office of Emergency Relief and Recovery (GOFERR) under the COVID-19 Impact Long-Term Care Program as provided for under the CARES Act.
- The Rehabilitation and Nursing Centers and the Home office obtained approximately $6.1 million in 2022 in Paycheck Protection Program (PPP) Loans established by the CARES Act (forgiven during 2022 as discussed in note 10).

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

Distributions from the PRF, ARPA and GOFERR are not subject to repayment, provided the Organization is able to attest to and comply with the terms and conditions of the funding, including demonstrating that the distributions received have been used for COVID-19 related expenses or lost revenue attributable to COVID-19. Such payments are accounted for as government grants. Based on an analysis of the compliance and reporting requirements of the PRF, ARPA and GOFERR and the impact of the pandemic on operating results through March 31, 2023 and 2022, the Organization recognized approximately $1.6 million and $482 (thousand) related to these funds, which is recorded within revenue, gains and other support in the combined statements of activities for the years ended March 31, 2023 and 2022, respectively.

The Organization will continue to monitor compliance with the terms and conditions of the PRF, ARPA and GOFERR grants, and other potential assistance programs and available grants, and the impact of the pandemic on revenues and expenses. If the Organization is unable to attest to or comply with current or future terms and conditions, the Organization's ability to retain some or all of the distributions received may be impacted.

Subsequent Events

Events occurring after the combined statement of financial position date are evaluated by management to determine whether such events should be recognized or disclosed in the combined financial statements. Management has evaluated subsequent events through July 12, 2023, which is the date the combined financial statements were available to be issued.

In March 2023, the Organization entered into an option agreement to purchase a certain parcel of land to construct an affordable housing project. The purchase price for the property is $2.8 million. As of March 31, 2023, the Organization had paid a $140 (thousand) refundable option payment. As of the date of these combined financial statements, the Organization has not exercised the option to purchase the property.

2. **Liquidity and Availability**

At March 31, 2023, the Organization has $20,081 of financial assets available within one year of the statement of financial position date to meet cash needs for general expenditure. These financial assets consist of cash without restrictions of $14,853 and accounts receivable of $5,228. None of these financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the statement of financial position date. The Organization's goal is generally to structure its financial assets to be available as its general expenditures, liabilities and other obligations become due. As part of its liquidity plan, excess cash is invested in higher yield cash and cash equivalents, including time deposit accounts. In addition, as previously discussed, the Organization has board designated net assets without donor restrictions totaling $16,303 at March 31, 2023 that may be utilized to help fund both operational needs and/or capital projects, as necessary.

The Organization's endowment funds consist of donor-restricted endowments. Income from donor-restricted endowments is restricted for specific purposes and is not available for general expenditures.

3. Annual Campaign

The annual campaign to raise funds by voluntary contributions from individuals and businesses throughout the State of New Hampshire begins in April of each year. For the years ended March 31, 2023 and 2022, recorded contributions of $3,454 and $3,973, respectively, included amounts collected by parishes of the Diocese of Manchester, New Hampshire (the Diocese) on behalf of the Organization. Starting in fiscal year 2023, the parish appeal portion of the annual campaign changed, which could impact the amount of funds raised by the Organization going forward.

4. Investments

The Organization and its wholly-owned agencies deposit money into the Catholic Charities Investment Fund (the Fund). The Fund pools all of the money received and invests in various securities in accordance with the Organization's investment policy. The investment (loss) income of the Fund is allocated to each agency based on their percentage share of the total Fund. The Food Bank also maintains its own investment fund.

The investments reported in the accompanying combined statements of financial position include the securities held in the Fund and by the Food Bank, in addition to other investments held by the Organization, including investments held in the donor-restricted funds.

Investments that individually exceed 10% of total investments include the State Street Russell 3000 Screened Index Non-Lending Common Trust Fund at March 31, 2023 and 2022.

5. Related Party Transactions

The Organization pays premiums for property, liability and automobile insurance to the Diocese, an organization related through common governance.. The Organization also pays premiums for property, liability and automobile insurance to the Diocese. The Diocese is self-insured up to a maximum amount per occurrence and has secured insurance to provide for losses over this amount. The premiums are expensed by the Organization over the term of coverage. Total property, liability and automobile insurance billed by the Diocese was $990 and $1,093 in 2023 and 2022, respectively.

The Organization's professional liability insurance provides coverage on a claims-made basis. As of March 31, 2023, there were no known malpractice claims outstanding which, in the opinion of management, will be settled for amounts in excess of insurance coverage nor are there any unasserted claims or incidents for which a loss accrual has not been made. The Organization intends to continue this coverage through the Diocese and anticipates that such coverage will remain available.

6. Retirement Plan

The Organization has a contributory defined contribution retirement plan. The Organization's eligible employees may participate in this plan by deferring a portion of their pay as plan contributions. The Organization also makes contributions to the plan equal to 3% of the eligible employees' gross wages. The total expense for the years ended March 31, 2023 and 2022 was $763 and $682, respectively.

7. Leases

The Organization has various leases as further discussed below. ASC 842 became effective for the Organization on April 1, 2022 and was adopted using the modified retrospective method for all leases that had commenced as of the effective date, along with certain available practical expedients. The Organization elected to recognize any effects of applying the new standard as a cumulative-effect adjustment to the opening balance of net assets in the period of adoption, which there were none. In addition, the Organization elected to adopt the package of practical expedients permitted under the transition guidance within the new standard. The practical expedient package applied to leases that commenced prior to the effective date of the new standard and permits a reporting entity not to: i) reassess whether any expired or existing contracts are or contain leases, ii) reassess the historical lease classification for any expired or existing leases, and iii) reassess initial direct costs for any existing leases. The reporting results for 2023 reflect the application of ASC 842 guidance while the historical results for 2022 were prepared under the guidance of ASC 840. The adoption of the new standard did not have a significant impact upon the Organization's combined statements of activities and cash flows. The adoption of the new standard resulted in the following impact: the recording of right-of-use assets and corresponding lease liabilities pertaining to the Organization's operating leases on the accompanying 2023 combined statement of financial position.

Operating Leases

The Organization leases office space for its headquarters in Manchester, New Hampshire under a lease agreement with monthly payments ranging from approximately $18 to $28 through November 2041. The Organization leases land for a warehouse in Manchester, New Hampshire under a lease agreement with monthly payments of approximately $2 per month through December 2083. The Organization also leases various office space under tenant at will arrangements.

The Organization also leases various vehicles under noncancellable operating leases. The monthly payments on the vehicles were approximately $2 per vehicle during 2023 and expire at various dates through June 2029.

Right-of-use lease assets and lease liabilities are reported in the Organization's 2023 combined statement of financial position as follows:

Operating lease right-of-use assets	$4,488
Current portion of operating lease liabilities	$ 177
Operating lease liabilities, less current portion	4,373
Total operating lease liabilities	$4,550

The components of operating lease costs for fiscal year 2023 were as follows:

Operating lease costs	$ 296
Short-term lease costs	99
Total lease costs	$ 395

7. **Leases (Continued)**

Supplemental cash flow information for the year ended March 31, 2023 is as follows:

Operating lease – operating cash flows (fixed payments)	$ 234
Operating leases – right-of-use assets and operating lease liabilities recorded under adoption of ASC 842	4,325
Operating leases – right-of-use assets obtained in exchange for new operating lease liabilities	378

Lease Term and Discount Rate

Lease terms and discount rates are as follows as of March 31, 2023:

Weighted-average remaining lease term years	22.95
Weighted-average discount rate	4.0%

At the lease commencement date, the discount rate implicit in the lease is used to discount the lease liability if readily determinable. If not readily determinable or leases do not contain an implicit rate, the Organization uses its incremental borrowing rate.

As of March 31, 2023, maturities of operating lease liabilities for each of the following five years and a total thereafter were as follows:

2024	$ 356
2025	354
2026	339
2027	325
2028	333
Thereafter	5,519
Total minimum future lease payments	7,226
Less imputed interest	(2,676)
Total lease liabilities	$ 4,550

As of March 31, 2022, the following is a summary of future minimum lease payments for the remaining lease years ending March 31:

2023	$ 328
2024	310
2025	277
2026	261
2027	261
Thereafter	3,233
Total minimum future lease payments	$ 4,670

Total rent expense for the year ended March 31, 2022 was $371.

8. Compensated Absences

It is the Organization's policy to accrue for compensated absences as time is earned based upon length of employment. The maximum accrual for most employees at the Organization is capped at one year of accrued and unused compensated absences. An accrual for compensated absences, inclusive of vacation, earned but not taken, of $1,160 in 2023 and $1,172 in 2022 has been included in the accompanying combined statements of financial position.

9. Other Assets Held for Restrictive Purposes

Other assets held for restricted purposes are to be held in perpetuity and consisted of the following at March 31:

	2023	2022
Cash – operating account	$394	$394
Certificate of deposit	2	2
	$396	$396

10. Long-Term Debt

In August 2015, the New Hampshire Health and Education Facilities Authority (NHHEFA) issued $15.5 million of bonds which were purchased by a local bank in a private placement. The proceeds of the bonds were then loaned to the Organization. The loan is collateralized by a security interest in all of the business assets of the Organization, as defined, which include accounts receivable, inventory, equipment, furniture and gross receipts. The loan is also collateralized by a mortgage lien on the land and buildings of Mt. Carmel, St. Ann and St. Teresa. The loan carried an initial fixed interest rate of 2.93% through August 1, 2030 and required monthly installments for principal and interest based on a 25-year amortization period. The maturity date of the bond was August 1, 2045, however, the bond provided for a tender date on August 1, 2030. On May 1, 2021, the Organization reissued the 2015 NHHEFA Bonds at the amounts outstanding as of that date totaling $12,181. The interest rate was reset effective May 14, 2021 to 2.21%, with an interest reset date and tender date of May 14, 2026. At the tender date, the bank that purchased the bond may renegotiate the interest rate or other terms of the bond. The bank may waive the mandatory tender, at its discretion, if the Organization submits a request not earlier than two years prior to the mandatory tender date. The bond can be repaid at any time provided the Organization gives the bank 30 days' notice. The outstanding balance related to this bond issuance totaled $10,779 and $11,388 at March 31, 2023 and 2022, respectively.

10. **Long-Term Debt (Continued)**

In October 2018, NHHEFA issued revenue bonds not to exceed $3.1 million, which were purchased by a local bank in a private placement. The bonds were structured as draw-down bonds and the final draw was to be made no later than April 1, 2020. The bonds were issued to assist the Organization in the funding of certain construction projects at Warde Health Center, including the construction of twenty-one independent living units, and to pay certain costs of issuing the bonds. The bonds are collateralized by a security interest in substantially all of the business assets of the Organization, as defined, which include accounts receivable, inventory, equipment, furniture and gross receipts. The bonds are also collateralized by a mortgage lien on the land and buildings of St. Vincent de Paul. The bonds carried an initial fixed interest rate of 4.11% through October 1, 2028 and required monthly installments for principal and interest beginning April 1, 2020. The maturity date of the bonds was October 1, 2048, however, there was an initial mandatory tender date on October 1, 2028. On May 1, 2021, the Organization reissued the 2018 NHHEFA Bonds at the amounts outstanding as of that date totaling $3,302. The interest rate was reset effective May 14, 2021 to 2.20% through an initial mandatory tender date of May 14, 2026. At the tender date, the bank that purchased the bonds may renegotiate the interest rate or other terms of the bonds. The bank may waive the mandatory tender, at its discretion, if the Organization submits a request not earlier than two years prior to the mandatory tender date. The bonds can be repaid at any time provided that the Organization gives the bank 30 days' notice. The outstanding balance related to this issuance totaled $2,914 and $2,977 at March 31, 2023 and 2022, respectively.

The NHHEFA loan agreements contain, among other things, certain restrictions and covenants which must be met by the Organization as to the use of bond proceeds, fixed asset additions and dispositions, the incurring of additional debt, the maintenance of a 1.15 ratio of aggregate income available for debt service to annual debt service, as defined, and the maintenance of minimum days cash on hand of no less than sixty-five days, as defined. The Organization was in compliance with its loan covenants at March 31, 2023 and 2022.

In January 2019, the Organization entered into a loan agreement with the Roman Catholic Bishop of Manchester (RCBM). As discussed above, the Organization had an ongoing construction project at Warde Health Center, which included providing new residences for retired Roman Catholic priests. RCBM has agreed to assist in funding this renovation by lending the Organization up to $1.5 million. The term of the loan is for 20 years, with the final payment due and payable on December 31, 2038. The interest rate is fixed at 3%. Every five years during the term of the loan, one-quarter of the loan principal balance will be forgiven by RCBM. If, at any future date, the Organization ceases to operate the residences for retired priests at Warde Health Center during the term of the loan, the then outstanding principal and interest balance will become immediately due and payable to RCBM. As of March 31, 2023 and 2022, RCBM has provided funding to the Organization totaling $1,500, which is reflected within long-term debt in the accompanying combined statements of financial position.

10. Long-Term Debt (Continued)

The future principal maturities of long-term debt, excluding the RCBM loan, which management of the Organization expects will be forgiven, for the next five years ended March 31 and thereafter are as follows:

2024	$ 568
2025	585
2026	601
2027	619
2028	636
Thereafter	10,684
	$13,693

Paycheck Protection Program (PPP) Loans

In April 2021, the Organization entered into various promissory notes for unsecured loans in an amount totaling approximately $6.1 million under the second draw provisions of the PPP established by the CARES Act and administered by the Small Business Administration (SBA). The PPP provided for loans to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying business. The loans and accrued interest were potentially forgivable as long as the borrower used the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities during a specified period beginning on the date of receipt of the PPP loan and ending no later than September 30, 2021. The amount of loan forgiveness would be reduced if the borrower terminated employees or reduced salaries during the measurement period. The unforgiven portion of the PPP loan bore interest at 1%.

In October 2021, the Organization received notification of forgiveness from the SBA. Upon such notification, the Organization recognized approximately $6.1 million as revenue related to the forgiveness in the accompanying 2022 combined statement of activities.

11. Pledges Receivable

Pledges receivable at March 31, 2023 and 2022 include unconditional promises to give in subsequent years. Management has evaluated the outstanding pledges based on the history of the relationship with the donor and the status of the pledges and has deemed all pledges to be collectible. All pledges receivable are classified as current in the accompanying combined statements of financial position as of March 31, 2023 and 2022 and totaled $37 and $49, respectively.

12. Fair Value Measurements

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

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

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

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

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

For the fiscal years ended March 31, 2023 and 2022, the application of valuation techniques applied to similar assets has been consistent. The following presents the balances of assets measured at fair value on a recurring basis at March 31:

	Level 1	Level 2	Level 3	Total
2023				
Cash and cash equivalents	$ 236	$ –	$ –	$ 236
Common equity securities	20	–	–	20
U.S. Government and agency obligations	–	5,485		5,485
Equity mutual funds	13,049	–	–	13,049
International equity mutual funds	11,862	–	–	11,862
Fixed income mutual funds	9,103	–	–	9,103
Exchange traded funds - other	2,165	–	–	2,165
Exchange traded funds - equity	7,330	–	–	7,330
Investments measured at fair value	$43,765	$5,485	$ –	49,250
Investments measured at net asset value				14,859
Total investments				$64,109

12. Fair Value Measurements (Continued)

	Level 1	Level 2	Level 3	Total
2022				
Cash and cash equivalents	$ 138	$ –	$ –	$ 138
Common equity securities	26	–	–	26
Equity mutual funds	10,678	–	–	10,678
International equity mutual funds	12,558	–	–	12,558
Fixed income mutual funds	11,617	–	–	11,617
Exchange traded funds - other	2,391	–	–	2,391
Exchange traded funds - equity	8,702	–	–	8,702
Investments measured at fair value	$46,110	$ –	$ –	46,110
Investments measured at net asset value				17,472
Total investments				$63,582

Investments measured at net asset value (NAV) include an equity mutual fund at March 31, 2023 and 2022. The NAV is used as a practical expedient to estimate fair value and is generally determined using audited financial statements of the fund and/or recently settled transactions. The equity mutual fund invests with the objective of approximating, before expenses, the Russell 3000 Index, over the long term and implements a screen of certain social and environmental criteria. The pooled international equity fund invests in a diversified portfolio of equity securities of non-tobacco companies located in any country other than the United States.

The following table summarizes investments for which fair value is measured using the NAV per share practical expedient as of March 31:

	Fair Value	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
2023				
Equity market fund	$14,859	$ –	Daily	N/A
2022				
Equity market fund	$17,472	$ –	Daily	N/A

13. Donor-Designated Endowments

The Board of Trustees has determined that the majority of the Organization's net assets with donor restrictions restricted in perpetuity meets the definition of endowment funds under the *Uniform Prudent Management of Institutional Funds Act of 2006* (UPMIFA). The Organization's endowments consist of six individual funds established for a variety of purposes. The net assets associated with these endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Trustees of the Organization has interpreted the *State Prudent Management of Institutional Funds Act* (SPMIFA) as requiring the preservation of the fair value of the original gift as of the date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization retains in perpetuity (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 to the fund. The remaining portion of the donor-restricted endowment fund that is not retained in perpetuity is subject to expenditure by the Organization in a manner consistent with the standard of prudence prescribed by SPMIFA. In accordance with SPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Organization, and (7) the Organization's investment policies.

All of the Organization's endowment funds are donor-restricted. The Organization does not have any board-designated or endowments without donor restrictions at March 31, 2023 and 2022. The endowment net assets as of March 31, 2023 and 2022 are as follows:

	With Donor Restrictions
2023	
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	$ 2,061
Accumulated investment gains	167
	$ 2,228
2022	
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	$ 2,061
Accumulated investment gains	440
	$ 2,501

13. Donor-Designated Endowments (Continued)

The changes in endowment net assets for the years ended March 31, 2023 and 2022 are as follows:

	With Donor Restrictions
Endowment net assets, March 31, 2021	$ 2,579
Investment gain, net	94
Amounts appropriated for expenditure	(172)
Endowment net assets, March 31, 2022	2,501
Investment loss, net	(128)
Amounts appropriated for expenditure	(145)
Endowment net assets, March 31, 2023	$ 2,228

Investment Return Objectives, Risk Parameters and Strategies: The Organization has adopted, with the approval of the Board of Trustees, investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment funds while also maintaining the purchasing power of those endowment assets over the long-term. Accordingly, the investment process seeks to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk. Endowment assets are invested in a well-diversified asset mix, consisting mainly of mutual funds that are intended to result in a consistent inflation-protected rate of return that has sufficient liquidity to make an annual distribution not exceeding 7%, while growing the funds if possible. Therefore, the Organization expects its endowment assets, over time, to produce a rate of return sufficient to provide for the annual distribution. Investment risk is measured in terms of the total endowment funds. Investment assets, and allocation between asset classes and strategies, are managed so the fund is not exposed to unacceptable levels of risk.

Spending Policy: The Organization has a policy of appropriating for distribution each year an amount not to exceed 7% of its endowment fund's average fair value of the prior 12 quarters through the fiscal year end preceding the fiscal year in which the distribution is planned. In establishing this policy, the Organization considered the long-term expected return on its investment assets, the nature and duration of the individual endowment funds, some of which must be maintained in perpetuity because of donor-restrictions, the possible effects of inflation, and the provisions of SPMIFA. The Organization has interpreted SPMIFA to permit spending from underwater endowments in accordance with prudent measures required by law. No such spending occurred in 2023 and 2022.

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires the Organization to retain as a fund of permanent duration. Deficiencies of this nature are reported in net assets with donor restrictions. At March 31, 2023 and 2022, there were no deficiencies in individual donor-restricted endowment funds.

14. Major Suppliers

As a member of Feeding America, the national network of food banks, the Food Bank gains access to otherwise unattainable food donations and potential funding. The Food Bank is able to use the national resources of Feeding America to negotiate wholesale food prices and supply their agencies with high-value items at a substantial discount. Partner retailers who only donate to Feeding America members made food donations to the Food Bank totaling approximately $12,442 and $12,253 for the years ended March 31, 2023 and 2022, respectively. These donations represented approximately 58% and 62% of the total donated food received for the years ended March 31, 2023 and 2022, respectively.

15. Commitments and Contingencies

Litigation

Various legal claims, generally incidental to the conduct of normal business, are pending or have been threatened against the Organization. The Organization intends to defend vigorously against these claims. While ultimate liability, if any, arising from any such claim is presently indeterminable, it is management's opinion that the ultimate resolution of these claims will not have a material adverse effect on the financial condition of the Organization.

NEW HAMPSHIRE CATHOLIC CHARITIES

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended March 31, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Direct Award or Pass-Through Award Identifying Number	Total Federal Expenditures
U.S. Department of Agriculture:			
Passed through the NH Department of Agriculture:			
NH Feeding NH Program	10.182	02-18-18-185010-11820000	$ 305,935
Passed through the NH Department of Education:			
Summer Food Service Program for Children	10.559	N/A	76,604
U.S. Department of Justice:			
Passed through the NH Department of Justice:			
Crime Victim Assistance (VOCA)	16.575	02-20-20-201510-5021-072-500575	40,521
U.S. Department of Transportation:			
Passed through the NH Department of Transportation:			
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	N/A	23,116
U.S. Department of Treasury:			
Passed through the NH Department of Justice:			
Coronavirus State and Local Fiscal Recovery Funds - American Rescue Plan Act Victim Services	21.027	02-20-20-201510-2479-072-500575	82,719
U.S. Department of Health and Human Services:			
Direct program:			
Provider Relief Funds (PRF) and American Rescue Plan (ARP) Rural Distribution	93.498	Period 3 – Infection Control	524,562*
PRF and ARP Rural Distribution	93.498	Period 4 - ARP	812,383*
PRF and ARP Rural Distribution	93.498	Period 4 – PRF - General	751,743*
Total U.S. Department of Health and Human Services			2,088,688
Total expenditures of federal awards			$2,617,583

* Major program

See notes to this schedule.

NEW HAMPSHIRE CATHOLIC CHARITIES

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended March 31, 2023

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of New Hampshire Catholic Charities, d/b/a Catholic Charities New Hampshire (the Organization) for the year beginning April 1, 2022 and ending March 31, 2023, and is presented on the accrual basis of accounting. The Schedule includes all applicable federal awards to the Organization. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Since the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, results of operations, changes in net assets or cash flows of the Organization.

For purposes of the Schedule, federal awards include all grants, contracts and similar agreements entered into directly between the Organization and agencies and departments of the federal government and all subawards to the Organization by nonfederal organizations pursuant to federal grants, contracts and similar agreements.

2. Summary of Significant Accounting Policies

Expenditures for direct and indirect costs are recognized as incurred using the accrual method of accounting and the cost accounting principles contained in Uniform Guidance, as applicable. Under these cost principles, certain types of expenditures are not allowable or are limited as to reimbursement. The categorization of expenditures by program included in the Schedule is based upon the Assistance Listing Number (ALN). The Organization has elected to use the de minimis indirect cost rate of 10% as allowed under the Uniform Guidance. No grant monies expended and reported within the Schedule were passed-through to subrecipients.

3. Pass-Through Awards

The Organization receives certain federal awards in the form of pass-through awards. Such amounts received as pass-through awards are specifically identified on the Schedule.

4. Donated Personal Protective Equipment (PPE) (Unaudited)

During the year ended March 31, 2023, the Organization did not receive donated PPE.

5. **United States Department of Health and Human Services Coronavirus Aid Relief and Economic Security (CARES) Act**

The Schedule includes grant activity related to the United States Department of Health and Human Services CARES Act ALN 93.498, Provider Relief Funds (PRF) and American Rescue Plan (ARP) Rural Distribution. As required by the OMB Compliance Supplement, the Schedule includes all PRF/ARP funds received between January 1, 2021 and June 30, 2021 (Reporting Period 3), and expended by June 30, 2022, and all PRF/ARP funds received between July 1, 2021 and December 31, 2021 (Reporting Period 4), and expended by December 31, 2022. The PRF/ARP funds were used to cover direct expenditures. The following is a summary of the reported PRF included within the Schedule for the year ended March 31, 2023:

Entity	TIN	Amount	Reporting Period
Rehabilitation and Nursing Centers:			
Mt. Carmel	02-0276834	$230,120	Period 3 – Infection Control
St. Ann	02-0244589	49,326	Period 3 – Infection Control
St. Francis	02-0222187	39,136	Period 3 – Infection Control
St. Teresa	02-0222158	82,672	Period 3 – Infection Control
St. Vincent de Paul	02-6006981	123,308	Period 3 – Infection Control
New Hampshire Catholic Charities	02-0222163	812,383	Period 4 – ARP
New Hampshire Catholic Charities	02-0222163	751,743	Period 4 – PRF - General

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Board of Trustees
New Hampshire Catholic Charities

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States, the combined financial statements of New Hampshire Catholic Charities, d/b/a Catholic Charities New Hampshire (the Organization), which comprise the combined statement of financial position as of March 31, 2023, and the related combined statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the combined financial statements (collectively, the financial statements), and have issued our report thereon dated July 12, 2023. .

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The Board of Trustees
New Hampshire Catholic Charities

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under GAS.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with GAS in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Baker Newman & Noyes LLC

Manchester, New Hampshire
July 12, 2023

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

The Board of Trustees
New Hampshire Catholic Charities

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited New Hampshire Catholic Charities', d/b/a Catholic Charities New Hampshire (the Organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended March 31, 2023. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended March 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (GAS); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Organization's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, GAS, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, GAS, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matter

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2023-001. Our opinion on each major federal program is not modified with respect to this matter.

GAS requires the auditor to perform limited procedures on the Organization's response to the noncompliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The Board of Trustees
New Hampshire Catholic Charities

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Baker Newman & Noyes LLC

Manchester, New Hampshire
November 16, 2023

NEW HAMPSHIRE CATHOLIC CHARITIES

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended March 31, 2023

I. Summary of Auditors' Results

Financial Statements:

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	*Unmodified*	
Internal control over financial reporting:		
• Material weakness(es) identified?	____ yes	X no
• Significant deficiency(ies) identified?	____ yes	X none reported
Noncompliance material to financial statements noted?	____ yes	X no

Federal Awards:

Internal control over major federal programs:		
• Material weakness(es) identified?	____ yes	X no
• Significant deficiency(ies) identified?	____ yes	X none reported
Type of auditors' report issued on compliance for major federal programs:	*Unmodified*	
• Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200 516(a)?	X yes	____ no

Identification of Major Programs:

ALN	Name of Federal Program or Cluster
93.498	U.S. Department of Health and Human Services: Provider Relief fund and American Rescue Plan Rural Distribution

Dollar threshold used to distinguish between type A and type B programs:	$750,000	
Auditee qualified as low-risk auditee?	X yes	____ no

II. Financial Statement Findings

None.

III. Findings and Questioned Costs for Federal Awards

Findings and questioned costs for Federal awards which shall include findings as defined in Section 2 CFR 200 516(a):

Finding 2023-001: Accuracy of Reporting

Federal Agency:	U.S. Department of Health and Human Services
Award Name:	Provider Relief Fund (PRF) and American Rescue Plan (ARP) Rural Distribution
Program Year:	Period 3 and Period 4 Reporting
CFDA #:	93.498
Criteria:	Management was responsible for reporting COVID-related expenditures based on the terms of the grant agreement.
Condition:	During compliance testing, it was identified that certain expenditures included in the final report were not accurate based on the amounts recorded within the Organization's general ledger.
Context:	The COVID-related expenditures reported for the period were not accurate.
Cause:	Certain COVID-related expenditures had inaccuracies in the expenditures reported for Period 3 and Period 4.
Effect:	As a result of the condition, the Organization's required reporting for this grant was misstated, however the Organization was able to recalculate the appropriate COVID-related expenditures and, in conclusion, report that there were enough expenditures to charge to this federal award to support the propriety of all funds received. Further, the expenditures reported on the Period filings were limited to the amount of funding received.
Recommendation:	In the future, the Organization should ensure it implements appropriate processes and controls to ensure a review is performed prior to submission to the awarding agency.
Views of Responsible Officials:	Management acknowledges the finding and will review the current processes and control in place.

NEW HAMPSHIRE CATHOLIC CHARITIES

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended March 31, 2023

There were no reported findings from the prior period.

100 William Loeb Drive, Unit 3
Manchester, NH 03109
T: 603-669-3030
F: 603-626-1252
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CORRECTIVE ACTION PLAN

Year Ended March 31, 2023

Identifying Number: 2023-001: Accuracy of Reporting

Criteria:	Management was responsible for reporting COVID-related expenditures based on the terms of the grant agreement.
Condition:	During compliance testing, it was identified that certain expenditures included in the final report were not accurate based on the amounts recorded within the Organization's general ledger.
Context:	The COVID-related expenditures reported for the period were not accurate.
Cause:	Certain COVID-related expenditures had inaccuracies in the expenditures reported for Period 3 and Period 4.
Effect:	As a result of the condition, the Organization's required reporting for this grant was misstated, however the Organization was able to recalculate the appropriate COVID-related expenditures and, in conclusion, report that there were enough expenditures to charge to this federal award to support the propriety of all funds received. Further, the expenditures reported on the Period filings were limited to the amount of funding received.
Recommendation:	In the future, the Organization should ensure it implements appropriate processes and controls to ensure a review is performed prior to submission to the awarding agency.
Contact:	David Hildenbrand, Chief Financial Officer
Corrective Actions Taken or Planned:	Management acknowledges the finding and will ensure controls are implemented to prevent this error from reoccurring.
Anticipated Completion Date:	By December 31, 2023

[redacted]

CATHOLIC CHARITIES
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Board of Trustees

Board Member / Affiliations

Most Rev. Peter Anthony Libasci, DD / Chair / Roman Catholic Diocese of Manchester (ex officio)

Very Rev. Jason Jalbert / Vicar General / Roman Catholic Diocese of Manchester (ex officio)

Russ Ouellette / Vice Chair / Sojourn Partners

Dr. Susan D. Huard / Deputy Vice Chair / Retired from Community College System of NH

E.J. Powers / Secretary / Montagne Communications

Patrick "JP" H. Ford, III / Treasurer / Lodging Econometrics

Thomas E. Blonski / President and CEO / Catholic Charities New Hampshire (ex officio)

Dean Christon / Retired from New Hampshire Housing Finance Authority

Adam Coughlin / York IE

Kate Baker Demers / Children's Scholarship Fund New Hampshire

Dr. Kevin P. Desrosiers / Elliot Hospital and Elliot Medical Group's Acute Care Services

Nick Gray / Gray Property Group

Tina Legere / Catholic Medical Center

Jeff McLean / Jeff McLean, LLC

Catharine Mirabile / CGI Business Solutions

Ken Senus / Executive Vice President, Chief Operating Officer, St. Mary's Bank

David Wenger / Senior VP, Bank of America

Catholic Charities New Hampshire

Immigration Legal Services VOCA Project - Key Personnel and Salaries

Kimberly George, J.D. - Project Manager: $107,098 annual salary

Basra Mohamed, J.D. - Supervising Attorney: $82,209 annual salary

Meaghan Silva - Project Attorney: $63,827 annual salary

Raquel Lopez - Project Paralegal: $42,770 annual salary

KIMBERLY GEORGE

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

Experience

NEW HAMPSHIRE CATHOLIC CHARITIES INC., Immigration and Refugee Services Department, Nashua, NH (1996 – Present)
Managing Attorney
Provide legal services to indigent and low-income foreign nationals.

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

CATHOLIC CHARITIES OF BOSTON, Somerville, MA
***Volunteer Attorney* (1996)**
***Legal Intern* (1995)**
Conducted legal research and assisted in the preparation of Haitian asylum claims. Interviewed clients and assisted attorneys in non-related immigration matters.

WILLIAM FELDHACKER, ESQ., Poipu, HI (1994)
Law Clerk
Conducted legal research and wrote memoranda of law for a criminal defense attorney.

ARESTY INTERNATIONAL LAW OFFICES, Boston, MA (1993 – 1994)
Law Clerk
Prepared client correspondence, maintained corporate records and implemented new filing system.

Education

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

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

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

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

Recognition

Who's Who in America (2005 Edition)
Who's Who in the World (2005 Edition)
Who's Who in American Law (2003-2004 and 2005-2006 Editions)
America's Registry of Outstanding Professionals (2003-2004 Edition)

Admissions

Admitted to practice, Massachusetts, Hawaii
U.S. District Court for the District of Massachusetts
U.S. District Court for the District of Hawaii

Associations

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

Presentations

Community Presentations on Immigration Law, throughout New Hampshire

Basra S. Mohamed, Esq.

EDUCATION

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

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

EXPERIENCE

NH Catholic Charities, Manchester & Nashua, NH
04/15/2016 – Present
Immigration Attorney –Advocates for undocumented immigrants who are also victims of crime, represents victims to obtain immigration relief in the areas of VAWA, U visa, T visa, removal of conditions, work authorization, naturalization, adjustment of status, and petitions for immigrant relatives abroad.

UNH Law Admission Department, Concord, NH
09/2015- 11/2015
Recruiter - Represent UNH Law across the country at law fairs/forum, speak with prospective students and pre-law advisors as well as career service advisors; gather information from contacts and complete detailed recruitment reports detailing efforts after each event; data entry; reach out and follow up with prospects met as well as those assigned by the admissions office.

Executive Office of Immigration Review- Immigration Court, Boston, MA
01/2015- 05/2015
Judicial clerk - Researched immigration law issues, drafted decisions, memos, briefs and motions for judges.

Advanced Immigration Law Clinic, Concord, NH
08/2014- 12/2014
Student intern - Worked with indigent immigrant clients with criminal violations and immigration issues; interviewed and counseled clients; researched issues, drafted documents to Immigration Court, USCIS and NVC.

UFCW Local 1776, Plymouth-Meeting, PA
05/2014- 08/2014
Law Clerk - Researched labor disputes and drafted memos for arbitration hearings. Interviewed aggrieved union members and addressed their discharge and disciplinary disputes in preparation for arbitration hearings.

New Hampshire Supreme Court Attorney Discipline Office, Concord, NH
01/2014- 05/2014
Law Clerk - Reviewed grievances filed against attorneys, researched professional responsibility issues, prepared investigation reports, formal charges, and drafted memos.

Consumer and Commercial Law Clinic, Concord, NH
01/2014- 05/2014

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

Immigration Clinic, Concord, NH
08/2013- 12/2013
Intern - Assisted indigent immigrant clients with criminal violations and immigration issues including cancellation of removal, asylum issues, deferred action for childhood arrivals, and U nonimmigrant status/U visa petitions. Interviewed and counseled clients; researched issues, drafted documents to Immigration Court and USCIS; conducted weekly case summaries.

New Hampshire Catholic Charities, Nashua, NH
05/2013- 08/2013
Law Clerk - Researched and drafted memos, letters and applications to the USCIS, BIA, and Immigration Court. Worked on cancellation of removal cases, withholding of removal, prosecutorial discretion, and waivers for terrorism related inadmissibility grounds, and unlawful presence waivers.

VOLUNTEER ACTIVITIES

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

LANGUAGES/INTERESTS

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

Meaghan Silva, Esq.

Immigration Attorney

Meaghan Silva

Skills

Licensed North Carolina Attorney

Intermediate proficiency in Brazilian Portuguese

Experience

Catholic Charities New Hampshire / Immigration Attorney
JUNE 27, 2022 - PRESENT, Nashua, NH

Filed I-918's, I-360's, I-485's, I-751's, I-90's, I-129F's, I-130's, I-601A's, N-400's, N-600's, DS-160's, DS-260's. Attended USCIS interviews with clients. Represented clients in removal proceedings.

TJX Corporation / Associate Relations Contractor
FEBRUARY 7, 2022 - JUNE 17 2022, Framingham, MA

Verified employee immigration status. Answered Immigration Law questions from Human Resources.

Central West Justice Center / Legal Advocate
NOVEMBER 23, 2020 - AUGUST 27, 2021, Fitchburg, MA

Filed I-589's, I-765's, I-918's, I-912's, I-192's with USCIS. Prepared 39M's and 209C's for State Court Responded to USCIS Requests for Additional Evidence. Conducted client interviews.

The Immigration Law Offices of Neelam Bhardwaj/ Extern
SEPTEMBER 9, 2019 - DECEMBER 6, 2019, Greensboro, NC

Prepared client filings for I-765's, I-751's, I-90's, I-140's, I-129's, I-485's, I-131's, L1-B's, I-129F's, I-130's, N-400's, DS-260, and I-601a's.

Greater Boston Legal Services/ Legal Intern
JUNE 10, 2019 - AUGUST 9, 2019, Boston, MA
Worked on defensive asylum, worked on indexes, country conditions, legal memos, and relevant case law research. Assisted non-clients prepare pro se I-589s.

Charlotte Center for Legal Advocacy/ Legal Intern
APRIL 15, 2019 - JUNE 7, 2021, Charlotte, NC

Worked on VAWA applications. Assisted with consular processing, SIJS applications, and domestic violence protection orders.

Humanitarian Immigration Law Clinic / Student Worker
DECEMBER 17. 2018 - MARCH 22, 2019, Greensboro, NC

Prepared I-730s, I-485s, EAD applications, and N-400s for clients. Went to N-400 interviews with clients.

Education

Elon University School of Law / Juris Doctor
Greensboro, NC

Member of Honor Council

Recipient of the Pro Bono Award

Norwich University /Bachelor of Arts, Criminal Justice
Northfield, VT

Raquel Lopez

Education

BACHELOR'S DEGREE OF SCIENCE IN CRIMINAL JUSTICE | NOVEMBER 2023

- Major: Criminal Justice
  - Attended Plymouth State University January 2020 – May 2021
  - Transferred to Southern New Hampshire University June 2021 – October 2023

Certifications

- Notary Public for State of New Hampshire Feb 2022 – Feb 2028
- Certificate in communication in criminal justice – October 2023

Work Experience

CATHOLIC CHARITIES NEW HAMPSHIRE | MANCHESTER, NH | MAY 2023 – PRESENT

- Bilingual Paralegal
  - Immigration Legal Services – VOCA
    - Assist attorneys with translations and interpretation; complete intake and assist with consultations of bilingual clients.
    - Assist with completing gov't forms i.e. U visas, VAWA self-petitions, adjustments of status, employment authorizations, naturalization applications as well as filing case with USCIS;
    - Draft affidavits utilizing victim impact statements and other supporting evidence
    - Collect data for VOCA reporting and grants team;
    - Advocate for clients and complete referrals for housing, financial assistance, and counseling to other social service providers.

THE SCHREIBER LAW FIRM LLC. | SALEM, NH | OCTOBER 2022 – MAY 2023

- Full-time Lawsuit Production Administrator and Electronic Case Filed
  - Legal Support
    - Prepare lawsuits from conception to completion stages in small claims, civil, and superior cases for Connecticut and Massachusetts
    - Electronically file case documents such as exhibits, complaints, and affidavits to the court websites on behalf of plaintiffs for Connecticut and New Hampshire
    - Ensuring that lawsuits are appropriately reviewed and successfully reach the defendants, courts, and marshals for cases filed in Connecticut and Massachusetts
    - Utilizing knowledge of debt collection law to complete daily document reviews
    - Helping various sub-departments with post-judgment work such as issuing executions, capiases, notices of judgements, or wage garnishments.

FOUNDATION MEDICAL PARTNERS | NASHUA, NH | MARCH 2022 – SEPTEMBER 2022

- Full-time Receptionist and Patient Service Representative
  - Patient Relations & Support Services
    - Assessing appropriate appointments and consulting with patients
    - Handling incoming and outgoing telephone calls with a patient satisfaction rate of over 90%
    - Handling medical references and electronic medical records (EMR)
    - Implementing various clerical and office administrative skills
    - Following up with patients and directing them to appropriate clinical staff
    - Responsible for check-in and check-out process for all appointments
    - Providing a helpful, warm, and welcoming environment for all patients who enter the practice

Skills

- Bilingual – Fluent in both English and Spanish
- Fast learner and adaptable
- Proficient in Microsoft excel
- Strong grammar and punctuation skills
- Excellent documentation skills