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**ATTORNEY GENERAL
DEPARTMENT OF JUSTICE**

1 GRANITE PLACE SOUTH
CONCORD, NEW HAMPSHIRE 03301

JOHN M. FORMELLA
ATTORNEY GENERAL



JAMES T. BOFFETTI
DEPUTY ATTORNEY GENERAL

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November 14, 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 a **retroactive** subgrant with the Granite State Children's Alliance (Vendor #172495 B001), Bedford, NH in an amount not to exceed \$35,000 from the Federal Children's Justice Act (CJA) Grant, for the purpose of supporting and improving the assessment and investigation of suspected child abuse and exploitation, in a manner that limits additional trauma to the child and the child's family, effective upon Governor and Executive Council approval for the period of October 1, 2024 to September 30, 2026. 100% Federal Funds.

Funding for this request is available as follows:

02-20-20-201510-44600000	<u>FY 2025</u>
<u>Children's Justice Act</u>	
072-500575, Grants Federal	\$35,000

EXPLANATION

This item is **retroactive** to October 1, 2024, because the contract process was not completed in time for Governor and Executive Council approval prior to October 1, 2024. The New Hampshire Department of Justice is requesting approval to retroactively award funding to the non-profit organization, Granite State Children's Alliance, to support the continued use of the iRecord systems utilized by Child Advocacy Centers (CACs) in New Hampshire. The Granite State Children's Alliance iRecord annual subscription expired September 30, 2024. There was a delay in determining the total amount necessary to proceed with the next annual subscription, which caused a delay in determining the amount of grant funding to issue to GSCA. Once the

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figure was determined, the grant needed to go through the normal review by the GSCA board, which caused an additional delay.

This project involves maintaining the annual subscriptions of the investments made in updating CAC interview room recording equipment at NH CACs (including satellite locations). This supports the main objective of the Children's Justice Act (CJA) grant to improve the assessment and investigation of suspected child abuse and neglect cases, including cases of suspected child sexual abuse and exploitation, in a manner that limits additional trauma to the child and the child's family.

Granite State Children's Alliance, a 501 (c)(3) organization based in Bedford, New Hampshire, provides training, technical assistance, and statewide representation for the network of nationally accredited Child Advocacy Centers (CACs) in NH. CACs are designed to be a child/family friendly, victim centered, neutral setting for joint investigations and forensic interviews of child victims of crime involving sexual abuse, felony level physical abuse, and child witnesses to violence such as a homicide or a serious domestic assault.

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

Respectfully submitted,



John M. Formella
Attorney General

#4772592

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 Granite State Children's Alliance		1.4. Grantee Address 72 South River Road, Suite 202 Bedford, NH 03110	
1.5. Grantee Phone # (603) 864-0215	1.6. Account Number 02-20-20-201510-4460- 072-500575	1.7. Completion Date 09/30/2026	1.8. Grant Limitation \$35,000.00
1.9. Grant Officer for State Agency Thomas Kaempfer		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 Joy Barrett, CEO	
Grantee Signature 2 N/A		Name & Title of Grantee Signor 2 N/A	
Grantee Signature 3 N/A		Name & Title of Grantee Signor 3 N/A	
1.13. State Agency Signature(s) Thomas D. Kaempfer		1.14. Name & Title of State Agency Signor(s) Thomas D. Kaempfer, Deputy Director of Administration	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)			
By: <i>Jessica A King</i>		Assistant Attorney General, On: 11/14/2024	
1.16. Approval by Governor and Council (if applicable)			
By:		On: 1/1/24	

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").

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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 7-6.

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 1.3 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.

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.

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

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.

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.

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 of 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.

EVENT OF DEFAULT/REMEDIES:

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.

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.

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 of default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

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: *JR*
 Date: *11/11/24*

- 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 intent of the parties hereto.
22. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.
23. **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.
24. **SPECIAL PROVISIONS.** The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.

Subrecipient Initials *JR*
 Date *11/24*

EXHIBIT A

SPECIAL PROVISIONS

Granite State Children's Alliance 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

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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 (NHDOJ), that employee or their relative shall not perform work on or be billed to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the NHDOJ for the life of the subgrant without the express approval of the NH 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. Statutory and national policy requirements:

a. Human Trafficking Provisions: These awards are subject to the requirements of Section 106(g) of the "Trafficking Victims Protection Act of 2000" (22 U.S.C. 7104). The full text of this requirement is found at <https://www.acf.hhs.gov/grants/administrative-and-national-policy-requirements>.

b. Mandatory Disclosures: These awards are subject to the requirements in 31 U.S.C. 3321, 41 U.S.C. 2313, and provisions found in Federal regulations at 45 CFR §75.113 and Appendix XII of this part, and 2 CFR Parts 180 and 376 for debarment and suspension. Non-Federal entities must disclose all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award. Failure to comply may result in any noncompliance remedies, including debarment and suspension.

ACE is required to review and consider information about any current or potential recipient, subrecipient, contractor, or subcontractor contained in the Federal Awardee Performance and Integrity Information System (FAPIS) (<https://www.fapiis.gov>) and System for Award Management (SAM). Non-Federal entities may review and comment.

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on any information about itself that has been entered into FAPIIS. ACF will consider any comments by the non-Federal entity, in addition to other information in FAPIIS to judge the recipients' integrity, business ethics, and record of performance under Federal awards when completing its review of risk.

c. Non-Discrimination Legal Requirements for Recipients of Federal Financial Assistance:

You must administer your project in compliance with federal civil rights laws that prohibit discrimination on the basis of race, color, national origin, disability, age and, in some circumstances, religion, conscience, and sex (including gender identity, sexual orientation, and pregnancy). This includes taking reasonable steps to provide meaningful access to persons with limited English proficiency and providing programs that are accessible to and usable by persons with disabilities. The HHS Office for Civil Rights provides guidance on complying with civil rights laws enforced by HHS. See <https://www.hhs.gov/civil-rights/for-providers/provider-obligations/index.html> and <https://www.hhs.gov/civil-rights/for-individuals/nondiscrimination/index.html>.

You must take reasonable steps to ensure that your project provides meaningful access to persons with limited English proficiency. For guidance on meeting your legal obligation to take reasonable steps to ensure meaningful access to your programs or activities by limited English proficient individuals, see <https://www.hhs.gov/civil-rights/for-individuals/special-topics/limited-english-proficiency/fact-sheet-guidance/index.html> and <https://www.lep.gov>.

For information on your specific legal obligations for serving qualified individuals with disabilities, including providing program access, reasonable modifications, and taking appropriate steps to provide effective communication, see <http://www.hhs.gov/ocr/civilrights/understanding/disability/index.html>.

HHS funded health and education programs must be administered in an environment free of sexual harassment, see <https://www.hhs.gov/civil-rights/for-individuals/sex-discrimination/index.html>.

For guidance on administering your project in compliance with applicable federal religious nondiscrimination laws and applicable federal conscience protection and associated anti-discrimination laws, see <https://www.hhs.gov/conscience/conscience-protections/index.html> and <https://www.hhs.gov/conscience/religious-freedom/index.html>.

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d. Posting Federally Funded Disclaimer Language on Documents: In accordance with Section 505 of Public Law 115-31, the Consolidated Appropriations Act of 2017 is applicable to the non-discretionary programs. When issuing statements, press releases, requests for proposals, bid solicitations and other documents describing projects or programs funded in whole or in part with Federal money, all recipients receiving Federal funds included in this Act, including but not limited to State and local governments and recipients of Federal research grants, shall clearly state: (1) the percentage of the total costs of the program or project which will be financed with Federal money, (2) the dollar amount of Federal funds for the project or program, and (3) percentage and dollar amount of the total costs of the project or program that will be financed by non-governmental sources.

e. Prohibition on Expending HHS Award Funds for Covered Telecommunications Equipment or Services as Per 2 CFR §200.216, Effective August 13, 2020, 2 CFR §200.216 applies to all programs.

"Prohibition on certain telecommunications and video surveillance services or equipment."

(a) As described in 2 CFR 200.216, recipients and subrecipients are prohibited to obligate or spend grant funds (to include direct and indirect expenditures as well as cost share and program) to:

- 1) Procure or obtain
- 2) Extend or renew a contract to procure or obtain; or
- 3) Enter into contract (or extend or renew contract) to procure or obtain equipment, services, or systems that use covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. As described in Pub. L. 115-232, section 889, covered telecommunications equipment is telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities).

i. For the purpose of public safety, security of government facilities, physical security, surveillance of critical infrastructure, and other national security purposes, video surveillance and telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities).

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- ii. Telecommunications or video surveillance services provided by such entities or using such equipment.
- iii. Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise, connected to the government of a covered foreign country.”

f. Salary Limitation— Federal Executive Level II. Federal funds for these programs consistently include a provision as part of the Consolidated Appropriations Act (e.g., Public Law 115-31, May 5, 2017) from Congress that “shall be used to pay the salary of an individual, through a grant or other extramural mechanism” including non-federal share, must not exceed the amount of the Federal Executive Level II salary for that calendar year. This amount is published annually by the U.S. Office of Personnel Management and can be found on their website at <https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/2017/executive-senior-level> under the “Rates of Pay for the Executive Schedule” link. This amount reflects an individual’s base salary exclusive of fringe benefits and any income that an individual may be permitted to earn outside of the duties of the non-Federal entities organization. This salary limitation also applies to subawards, contracts, and subcontracts under an ACF grant or cooperative agreement.

Federal Funds Accountability and Transparency Act (FFATA),

Requirements. Awards under these programs are included under the provisions of P.L. 109-282, the “Federal Funds Accountability and Transparency Act of 2006” (FFATA). Under this statute, the award recipient is required to report information regarding executive compensation and all subawards, contracts, and subcontracts in excess of \$25,000 through the Federal Subaward Reporting System (<https://www.fsrs.gov/>) and in accordance with the terms found in Federal regulations at 2 CFR Part 170, including Appendix A.

g. Smoking Prohibitions. In accordance with Title XII of Public Law 103-227, the “PRO-KIDS Act of 1994,” smoking may not be permitted in any portion of any indoor facility owned or regularly used for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs whether directly or through State, Territories, local and Tribal governments. Federal

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programs include grants, cooperative agreements, loans and loan guarantees, subawards, and contracts. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities and used for inpatient drug and alcohol treatment.

The above language must be included in any subawards that contain provisions for children's services and that all subawards shall certify compliance accordingly. Failure to comply with the provisions of this law may result in the imposition of a civil monetary penalty of up to \$1,000 per day.

8. Some non-discretionary programs require the recipient to provide a portion of program funding, as specified in Federal law. Please see the program specific Supplemental Terms and Conditions for the requirements.

9. **Insular Areas.** For any program that (a) requires a non-Federal share of program funding and (b) is available to several identified recipients, under the provisions of 48 U.S.C. 1469a(d), as amended, the Insular Areas, defined as American Samoa, Guam, the Northern Mariana Islands and the U.S. Virgin Islands, are not required to provide up to \$200,000 of the non-Federal share of program funding. If, in any fiscal year, the non-Federal share exceeds \$200,000, the statutory Federal/non-Federal funding rates for that program will apply to all expenditures that exceed that threshold.

10. **Electronic Submissions.** Reports must be submitted electronically. Paper copies will not be accepted. ACF non-discretionary recipients must submit periodic financial reports through two separate online reporting systems. Each system is secure requires individuals to use a PIN, username, and password.

a. GrantSolutions On-Line Data Collection (OLDC) system is the online reporting mechanism and is located at <https://grantsolutions.gov>. The GrantSolutions Help Desk is open on Monday through Friday from 7:00 am to 8:00 pm ET, (except for Federal Holidays). You may reach the Help Desk at 1-866-577-0771, 202-401-5282, or help@grantsolutions.gov.

b. HHS Payment Management System (PMS) is the online payment management mechanism and is located at <https://pms.psc.gov>. The PMS Help Desk is open Monday

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(through Friday from 7:00 am to 9:00 pm ET (except Federal Holidays). You may reach the Help Desk at 1-877-614-5533 or PMSSupport@psc.gov.

11. Obligation Period/Funding Period. Unless superseded by program specific statute or regulations or by other ACF program specific policies, the obligation period will start on the first day of the Federal fiscal year for which the award is being issued (regardless the issue date of that award) and the deadline for obligating Federal funds for non-discretionary programs is the last day of the following fiscal year for which the award is issued.
12. Liquidation Period. Unless superseded by program specific statute or regulations or by ACF policy, the deadline for liquidating Federal funds is 90 days after the end of the obligation period/funding period (or as specified in a program regulation).
13. Real property (see limitation under item 12 within this T&C), tangible personal property, and intangible property, that are acquired or improved with a Federal award must be held in trust by the recipient as trustee for the beneficiaries of the project or program under which the property was acquired or improved. ACF requires the recipient to record liens or other appropriate notice of record to indicate the personal or real property has been acquired or improved with a Federal award and that use and disposition conditions apply to the property. Unless program regulations, program-specific supplemental T&Cs, or other program guidance say otherwise, recipients are required to follow the property standards outlined under 45 CFR §§75.316 - 75.323. States must follow their own state property standards. The following are the real property and tangible personal property guidance and reporting requirements. For additional information, please see the ACF Property Guidance pages at <https://www.acf.hhs.gov/grants/manage-grant/property>.
14. Real Property Reports (SF-429s), OMB Control No. 4040-0016, ACF Real Property Guidance, is located at <https://www.acf.hhs.gov/grants/manage-grant/property/real-property>. There are only a few ACF programs that have explicit statutory authority to allow recipients, with written approval, to use federal funds to purchase, construct, and/or renovate real property. Please see program-specific supplemental T&Cs and the Applicable ACF Grant Programs with Real Property Authority (<https://www.acf.hhs.gov/grants/manage-grant/property/real-property#authority>) list for this authority. When real property is used for these purposes, a Federal interest is established. This interest does not expire. So long as a Federal interest remains, the title holding recipient (and on behalf of subrecipients) must submit a report on the property annually in GrantSolutions OLDC. Only reports submitted in GrantSolutions.

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— SPECIAL PROVISIONS —

OLDC are considered official submissions. ACF requires the recipient to submit real property reports and requests about real property that is proposed or was purchased/acquired, constructed, and/or made major renovations with federal funds. Recipients are responsible for submitting these reports on behalf of their subrecipients.

In accordance with program specific requirements, recipients (and on behalf of subrecipients) are required to submit the OMB approved Real Property Status Report SF-429 and Attachments, in which there is a Federal interest. The collection of SF-429 forms must be used for awards that establish a Federal interest on real property. Overview of forms are as follows:

- a. **SF-429 The Cover Page** must be submitted along with the other SF-429 Attachments (A, B, and C). GrantSolutions OLDC automatically adds the cover page to the Attachment.
- b. **SF-429 Attachment A: The Annual General Report** is due annually and follows the same reporting cycle as the annual Federal Financial Report or program specific Expenditure Report.
- c. **SF-429 Attachment B: The Acquire or Improve Request** may be submitted at any time to request prior approval to use federal funds to acquire or improve property. The submission of this form, with supporting documentation, in GrantSolutions OLDC is the official starting point for any prior approval request to purchase, construct, and/or major renovation project for real property.
- d. **SF-429 Attachment C: The Disposition or Encumbrance Request** may be submitted at any time to request disposition instructions. The submission of this form, with supporting documentation, in GrantSolutions OLDC is the official starting point for any prior approval disposition or encumbrance requests. When the property is no longer needed, the recipient (and on behalf of subrecipients) must submit in GrantSolutions OLDC a request for disposition instructions. OGM must be consulted and confirm the percentage of participation (federal interest) before any payment is remitted on a property. ACF will review and make a decision on one of the three standard OMB disposition options described under 45 CFR §75.318(c) to eliminate the Federal interest. The recipient (and on behalf of subrecipient) are required to compensate ACF for its share by remitting payment when real property is sold or retained. Payment must be received and confirmed before ACF can release the federal interest on the property. For more information, see Remit.

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Payment guidance at <https://www.acf.hhs.gov/grants/manage-grant/property/guidance/remit-payment>.

Please note that for the SF-429 Attachment B and C, the appraised value is the current fair market value based on the appraisal (no more than three years old) conducted by an independent certified appraiser.

5. Tangible Property Report (SF-428s), OMB Control No. 4040-0018. ACF Tangible Personal Property Guidance is located at <https://www.acf.hhs.gov/tangible-personal-property>.

Recipients and subrecipients that purchase any tangible personal property (e.g., equipment with a unit cost of \$5,000 or more and residual supplies with an aggregate fair market value exceeding \$5,000) under the award are required to submit the OMB approved Tangible Personal Property form SF-428. The SF-428 is a standard form used to collect information related to tangible personal property. Unless otherwise directed in the program-specific supplemental T&Cs, programs are required to submit the SF-428s. Recipients are required to submit the forms on behalf of subrecipients. A state, as defined by 45 CFR §75.2, must use, manage and dispose of equipment acquired under a Federal award by the state in accordance with state laws and procedures. Overview of the forms are as follows:

- a. SF-428. The Cover Page must be submitted along with the other SF-428 Attachments (B, C, and S).
- b. SF-428 Attachment A. The Federally Owned Property Annual Report is not applicable to ACF programs.
- c. SF-428 Attachment B. The Final/Award Closeout form on Acquired Equipment purchased with Federal Funds is due at the end of a Federal Assistance Award. This form may not apply to some non-discretionary programs. Please see program-specific supplemental T&Cs for applicability and exceptions.
- d. SF-428 Attachment C. The Disposition Request form on Acquired Equipment is due at any time other than award closeout. The submission of this form, with the SF-429 cover page and supporting documentation, to OGM is the official starting point for any prior approval disposition request. OGM must be consulted and confirm the percentage of participation (federal interest) before any payment is remitted on the property. Recipients (and on behalf of subrecipients) are required to compensate ACF for its share by remitting payment when equipment is sold or retained. Payment must be received and

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confirmed before ACF can release the federal interest on the property. For more information, see Remit Payment guidance at <https://www.acf.hhs.gov/grants/manage-grant/property/guidance#remit-payment>.

e. SF-428 Attachment S The Supplemental Sheet may be submitted with the SF-428 Attachment B or C to provide additional information.

16. Payment. All award program payments will be made available through the HHS PMS. Questions pertaining to payments should be directed to: HHS Division of Payment Management, P.O. Box 6021, Rockville, MD, 20852, or PMS Help Desk at 877-614-5533, or PMSSupport@psc.gov. Other questions should be directed to the ACF contact listed on the NOA or program-specific supplemental T&Cs.

17. Returning Funds/Interest. Unless otherwise directed in the financial or program specific expenditure report, the HHS Program Support Center (PSC) serves as a centralized point for returning award interest and funds according to established federal law, policies, procedures, and regulations. PMS prefers that repayment be completed as an electronic transfer or by check. Please refer to the PSC Returning Funds/Interest instructions at: <https://pms.psc.gov/grant-recipient/returningfunds.html>.

18. According to the Applicability table in 45 CFR §75.101(b)(1), and the exceptions described in §§75.101(d) and (e), all programs must comply with the Subrecipient Monitoring and Management requirements described in subpart D, §§75.351 - 353.

19. The prime recipient is the entity that receives a Federal award directly from ACF. Prime recipients are responsible for flowing down the General T&Cs in this document as applicable, see Subrecipient Monitoring as follows for more information.

20. Debarred or Suspended. No entity may participate in these programs in any capacity or be a recipient of Federal funds designated for these programs if the organization has been debarred or suspended or otherwise found to be ineligible for participation in Federal assistance programs or activities. Please see Executive Orders 12549 and 12689, as well as 2 CFR Parts 180 and 376 for debarment and suspension provisions. Recipients must include a similar T&C for all subawards or contracts awarded under these programs. Prior to issuing subawards or contracts under this award, the recipient (pass-through) must review information available through the System for Award Management, <https://www.sam.gov>, to determine whether an entity is ineligible.

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21. **Subrecipient and Contractor Determinations.** Recipients are required to make case-by-case determinations whether the substance of an agreement creates a Federal assistance relationship (subaward) or a procurement relationship (contract) in accordance with 45 CFR §75.351. The presence of one or more characteristics may not be present in all cases; as such, the recipient must use judgment as the substance of the relationship is more important than the form of the agreement. ACF may also supply and require recipients to comply with additional guidance to support these determinations:

a. **Subrecipients.** A subaward is for the purpose of carrying out a portion of a Federal program and creates a Federal assistance relationship with the subrecipient. According to 45 CFR §75.101(b)(1), the T&Cs of Federal awards flow down to subawards of subrecipients unless a particular section of 45 CFR, Part 75 or the program-specific supplemental T&Cs of the Federal award specifically indicates otherwise.

Characteristics which support the classification of the non-Federal entity as a subrecipient include when the non-Federal entity:

- i. Determines who is eligible to receive Federal assistance;
- ii. Has its performance measured in relation to whether objectives of a Federal program were met;
- iii. Has responsibility for programmatic decision making;
- iv. Is responsible for adherence to applicable Federal program requirements specified in the Federal award; and
- v. In accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods and services for the benefit of the pass-through entity."

Please note that as a long standing ACF OGM policy any State, local, Tribal, or Territorial governments providing a service to a pass-through entity must be considered a subrecipient.

b. **Contractors.** A contract is for the purpose of obtaining goods and services for the non-Federal entity's own use and creates a procurement relationship with a contractor. The phrase "goods and services" are considered routine items and activities that are intended for the direct benefit or use by the recipient. Examples of routine "goods" are tangible items such as supplies (e.g., pens, paper, and

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folders) and equipment (e.g., computers and copiers) for the sole use by the recipient. Examples of routine "services" are activities provided, such as janitorial and building maintenance services for the recipient. "Good and services" are not intended to carry out (in whole or part) a public purpose, unless specifically authorized by law.

Characteristics indicative of a procurement relationship between the non-Federal entity and a contractor are when the contractor:

- i. Provides the goods and services within normal business operations;
- ii. Provides similar goods or services to many different purchasers;
- iii. Operates in a competitive environment;
- iv. Provides goods or services that are ancillary to the operation of the Federal program; and
- v. Is not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons."

For more information, see item 20, *Contract Monitoring* in this General T&C.

Contract Monitoring. Subrecipients are responsible for ensuring that contracts contain the applicable provisions described in Appendix II of 45 CFR Part 75. The recipient is responsible for oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of the contract or purchase order. Records must be maintained by the recipient and be sufficiently detailed for compliance.

22. **Fixed amount subawards.** A fixed amount award cannot be used in programs which require mandatory cost sharing or matching in accordance with 45 CFR §75.201(b)(2). Most programs require the recipient to provide a portion of program funding, as specified in Federal law. Please see the program-specific supplemental T&Cs for the cost sharing or matching (non-Federal share) requirement.

23. **Indirect Cost.** In accordance with 45 CFR §75.352(a)(4), pass-throughs must recognize the approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal Government, or if no such rate exists, either a rate negotiated between the recipients and subrecipient, or provide a 10 percent de minimis indirect cost rate as defined in 45 § 75.414(f). Recipients are instructed to contact PSC/CAS at PMSSupport@psc.hhs.gov or 877-

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- SPECIAL PROVISIONS -

614-5533 with any cost allocation and indirect cost rate questions. As a courtesy, recipients are encouraged to copy their respective assigned OGM Specialist.

24. **Subrecipient Monitoring.** Pass-through entities are required to advise subrecipients of requirements imposed on them by Federal laws, regulations, and the provisions of award agreements as well as any supplemental requirements imposed by the pass-through entity. These include award administrative and audit requirements (where applicable) under 45 CFR Part 75. The recipient must conduct a risk assessment of subrecipient(s) in accordance with 45 CFR §75.352(b). Additionally, all subrecipient(s) must obtain a Unique Entity Identifier assigned by the SAM, if they do not already have one. Recipients are required to check the SAM to verify that the subrecipient(s) is/are not debarred, suspended, or ineligible. The pass-through entities are responsible for monitoring the activities of the subrecipient to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the T&Cs of the subaward, and that subaward performance goals are achieved. "Monitoring by the non-Federal entity must cover each program, function and activity." See 45 CFR §§75.342 and 75.352. Records must be maintained by the pass-through entity and be sufficiently detailed for compliance. For more information, see item 3. Salary Limitation - Federal Executive Level II; Federal Funds Accountability and Transparency Act (FFATA). Requirements in this General T&C.

Should a subrecipient perform unsatisfactorily, the recipient is responsible for remedying subrecipient issues. Recipients of an award will be legally accountable to ACF for performance of the project or program. Recipients will be held solely responsible in the event of non-compliance by a subrecipient. The recipient will be held accountable for cost disallowances regarding subawarded funds. If requirements of the program cannot be met due to subrecipient issues, ACF may need to take one or more of the actions listed under 45 CFR § 75.371-375.

25. The subrecipient must arrange for the conduct of audits as required by 45 CFR 75 Part F. Recipient must verify that any subrecipients that, per 45 CFR §75.501, expend Federal funds totaling \$750,000 or more during the course of its fiscal year must arrange for a financial audit in compliance with the requirements of 45 CFR Part 75 Subpart F. See 45 CFR §75.352(f).
- a. **For-profit subrecipients.** Unless stated otherwise in regulation, guidance, or program-specific supplemental T&Cs, the Subpart F does not apply to for-profit subrecipients. At a minimum, the pass-through entity is responsible for

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establishing requirements, as necessary, to ensure compliance by for-profit subrecipients. The agreement with the for-profit subrecipient must describe applicable compliance requirements and the for-profit subrecipient's compliance responsibility. Methods to ensure compliance requirements for Federal awards made to for-profit subrecipients may include pre-award audits, monitoring during the agreement, and post-award audits. Please see 45 CFR §§75.352 and 75.501(h).

26. The Office of the Inspector General of the U.S. Department of Health and Human Services maintains the OIG Hotline, a system for reporting allegations of fraud, waste, abuse and mismanagement in Department of Health and Human Services' programs. Your information will be reviewed by a professional staff member and will remain confidential; you need not provide your name. Information provided through the website is secure and all information is safeguarded against unauthorized disclosure. Report the possible misuse of federal funds by phone or online. Please provide as much detailed information as possible in your report.

Online: <https://oig.hhs.gov/report-fraud/>

Phone: 800-HHS-TIPS (800-447-8477)

T.T.Y: 800-377-4950

Fax: 800-223-8164

If you are a provider, HHS contractor, HHS recipient or subrecipient and want to self-disclose potential fraud in HHS programs, please visit the self-disclosure webpage at: <https://oig.hhs.gov/compliance/self-disclosure-info/index.asp>

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 activities surrounding the Interview Recording Equipment (iRecord) Annual Subscriptions for Child Advocacy Centers in New Hampshire.
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
33 Capitol Street
Concord, NH 03301
(603) 271-1301
Danielle.M.Snook@doj.nh.gov

JSB
11/1/24

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 O-1 section 1.8.
 - 3a. The Subrecipient shall be awarded an amount not to exceed \$35,000 of the total Grant Limitation from Governor and Council to 09/30/2026, 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.
4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval, or after 09/30/2026 or, unless a grant extension is approved in writing by DOJ.

JB
11/12/24

EXHIBIT D

EEO REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES

I, Joy Barcott [responsible official], certify that

Granite State Children's Alliance [Subrecipient] has completed the EEO reporting tool

certification within the last two years at: <https://ojp.gov/about/ocr/faq-eeop.htm> on

11/1/24 [date]

It is understood that subrecipients which are exempt from filing the EEO 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.

EEO Training Requirements for Subrecipients

Meghan Noyes [official that completed training] has completed

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

4/17/2024 [date]. The EEO 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 Granite State Children's Alliance [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.

EXHIBIT D

— EEO REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES —

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

JB
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EXHIBIT D

— EEO/REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES —

- 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;
- 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,

EXHIBIT D

EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES -

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 —

- 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.


Name of Authorized Signor

Signature


Title of Authorized Signor
11/1/24
Date


11/1/24

EXHIBIT E

NON-SUPLANTING 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.

The Granite State Children's Alliance (Subrecipient) certifies that any funds awarded through grant number 2203NHCJA1 shall be used to supplement existing funds for program activities and will not replace (supplant) nonfederal funds that have been appropriated for the purposes and goals of the grant.

The Granite State Children's Alliance (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.

Name and Title of Authorized Signor: JOY Barrett, CEO

Signature of Authorized Signor: 

Subrecipient Initials JB
Date 11/1/24

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

JB
11/1/24

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 Ojpcompliance@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

EXHIBIT F

(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;

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.

Joy Barrett

Name of Authorized Signor

[Signature]

Signature

CEO

Title of Authorized Signor

11/1/24

Date

Granite State Children's Alliance, 72 South River Road
Name and Address of Agency
Suite 202
Bedford, NH 03110

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.

EXHIBIT G

CERTIFICATION

Joy Burnett

CEO

Name of Authorized Signor

Title of Authorized Signor

[Signature]

11/1/24

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 ID) number for your entity is: H8J7Y4JMGP76

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:

[Signature]
11/1/24

EXHIBIT G

CERTIFICATION

Name: N/A

Amount: _____

Name: _____

Amount: _____

Name: _____

Amount: _____

Name: _____

Amount: _____

Name: _____

Amount: _____

Subrecipient Initials

Date

JB
11/1/24

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 GRANITE STATE CHILDREN'S ALLIANCE is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on November 24, 2003. 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: 456237

Certificate Number: 0006653607



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 1st day of April A.D. 2024.

A handwritten signature in black ink, appearing to read "D. Scanlan", is written over a circular embossed area.

David M. Scanlan
Secretary of State



Granite State Children's Alliance

New Hampshire's Network of Child Advocacy Centers

72 South River Road, Suite 202
Bedford, NH 03110

Certificate of Authority

I, Dan Bennett, Chairman of the Board of Directors of the Granite State Children's Alliance, do hereby certify that:

1. I am a duly elected officer of the Granite State Children's Alliance.
2. The following is true of the adopted slate of officers elected at a meeting of the Granite State Children's Alliance held on October 10, 2024.

Resolved: That the Chief Executive Officer is hereby authorized on behalf of Granite State Children's Alliance to enter into the said contract with the State of 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.

3. The forgoing resolutions have not been amended or revoked and remain in full force and effect as of the 1st day of November, 2024. This authority shall remain valid for thirty (30) days from the date of this Certificate of Authority.

4. Joy Barrett is the Chief Executive Officer of the Granite State Children's Alliance.

Dan Bennett

Board Chairman, Granite State Children's Alliance

STATE OF NEW HAMPSHIRE

County of Hillsborough

Merrimack

The forgoing Instrument was acknowledged before me on

November 4, 2024 by Daniel W. Bennett

Kathleen C. Mercer

Signature of Notary Public of Justice of the Peace

Kathleen C. Mercer

Name and title of Notary Public of Justice of the Peace

Commission Expires

12-18-25



(Notary Seal)



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
03/21/2024

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 Cross Insurance-Manchester 1100 Elm Street Manchester, NH 03101	CONTACT NAME: Jennifer Kokolis	PHONE (A/C, No, Ext): (803) 669-3218	FAX (A/C, No): (803) 645-4331
	EMAIL: manch.certs@crossagency.com ADDRESS:		
INSURED Granite State Children's Alliance 72 S River Rd Suite 202 Bedford, NH 03110-6759	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A:	Selective Insurance Co. of SC	19259
	INSURER B:	Granite State Health Care and Human Services Self-	
	INSURER C:		
	INSURER D:		
	INSURER E:		

COVERAGES: CERTIFICATE NUMBER: 24-25 All w/ NH WC & prof. 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 SUOR INED	WYD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PROJECT <input checked="" type="checkbox"/> LOC <input type="checkbox"/> OTHER			S2333435	03/01/2024	03/01/2025	EACH OCCURRENCE: \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence): \$ 1,000,000 MED EXP (Any one person): \$ 20,000 PERSONAL & ADV INJURY: \$ 1,000,000 GENERAL AGGREGATE: \$ 3,000,000 PRODUCTS - COMPROP AGG: \$ 3,000,000
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY			S2333435	03/01/2024	03/01/2025	COMBINED SINGLE LIMIT (Ea accident): \$ 1,000,000 BODILY INJURY (Per person): \$ BODILY INJURY (Per accident): \$ PROPERTY DAMAGE (Per accident): \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE			S2333435	03/01/2024	03/01/2025	EACH OCCURRENCE: \$ 2,000,000 AGGREGATE: \$ 2,000,000
B	WORKERS COMPENSATION AND EMPLOYERS LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe below: DESCRIPTION OF OPERATIONS below	Y/N	N/A	HCHS20242000033 (3a) NH	01/01/2024	01/01/2025	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT: \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE: \$ 1,000,000 E.L. DISEASE - POLICY LIMIT: \$ 1,000,000
A	Professional Liability			S2333435	03/01/2024	03/01/2025	Aggregate: \$3,000,000 Each Incident: \$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Refer to policy for exclusions, endorsements and special provisions.

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: <i>Robin Kitter</i>

GRANITE STATE CHILDREN'S ALLIANCE

**FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

FOR THE YEAR ENDED JUNE 30, 2023



**Granite State
Children's Alliance™**

**New Hampshire's Network of
Child Advocacy Centers**

GRANITE STATE CHILDREN'S ALLIANCE

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Granite State Children's Alliance

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Granite State Children's Alliance, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Granite State Children's Alliance as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit 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* 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 Granite State Children's Alliance 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 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 Granite State Children's Alliance's ability to continue as a going concern for one year after the date that the financial statements are 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 *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 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 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 Granite State Children's Alliance'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 Granite State Children's Alliance'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.

Change in Accounting Principle

As discussed in Note 2 to the financial statements, in the year ending June 30, 2023, Granite State Children's Alliance adopted Accounting Standards Update (ASU) 2016-02, *Leases*. Our opinion is not modified with respect to this matter.

Report on Summarized Comparative Information

The financial statements of Granite State Children's Alliance as of and for the year ended June 30, 2022, were audited by Melanson, whose report dated March 20, 2023 expressed an unmodified opinion on those statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 21, 2024 on our consideration of Granite State Children's Alliance's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Granite State Children's Alliance's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Granite State Children's Alliance's internal control over financial reporting and compliance.

Marcum LLP

Merrimack, NH
March 21, 2024

GRANITE STATE CHILDREN'S ALLIANCE

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2023

(with comparative totals as of June 30, 2022)

	2023		2023 Total	2022 Total
	Without Donor Restrictions	With Donor Restrictions		
Assets				
Current Assets				
Cash and cash equivalents	\$ 1,472,166	\$ 35,510	\$ 1,507,676	\$ 1,056,072
Grants receivable	269,400	-	269,400	349,455
Contributions receivable, in less than one year	12,992	20,000	32,992	48,000
Accounts receivable	-	-	-	2,522
Prepaid expenses	21,879	-	21,879	14,005
Total Current Assets	<u>1,776,437</u>	<u>55,510</u>	<u>1,831,947</u>	<u>1,470,054</u>
Noncurrent Assets				
Contributions receivable, in more than one year	-	20,000	20,000	-
Investments	15,155	-	15,155	19,377
Property and equipment, net	869,199	-	869,199	896,054
Security deposits	9,776	-	9,776	8,782
Operating lease right-of-use assets	176,848	-	176,848	-
Total Noncurrent Assets	<u>1,070,978</u>	<u>20,000</u>	<u>1,090,978</u>	<u>924,213</u>
Total Assets	<u>\$ 2,847,415</u>	<u>\$ 75,510</u>	<u>\$ 2,922,925</u>	<u>\$ 2,394,267</u>
Liabilities and Net Assets				
Current Liabilities				
Accounts payable	\$ 75,652	\$ -	\$ 75,652	\$ 90,566
Accrued payroll and related liabilities	45,817	-	45,817	39,516
Other liabilities	1,200	-	1,200	-
Current portion of operating lease liabilities	96,832	-	96,832	-
Total Current Liabilities	<u>219,501</u>	<u>-</u>	<u>219,501</u>	<u>130,082</u>
Noncurrent Liabilities				
Operating lease liabilities, net of current	83,193	-	83,193	-
Total Noncurrent Liabilities	<u>83,193</u>	<u>-</u>	<u>83,193</u>	<u>-</u>
Total Liabilities	<u>302,694</u>	<u>-</u>	<u>302,694</u>	<u>130,082</u>
Net Assets				
Without donor restrictions:				
Undesignated	2,111,475	-	2,111,475	1,820,949
Board-designated	433,246	-	433,246	433,246
With donor restrictions:				
Time or purpose restricted	-	75,510	75,510	9,990
Total Net Assets	<u>2,544,721</u>	<u>75,510</u>	<u>2,620,231</u>	<u>2,264,185</u>
Total Liabilities and Net Assets	<u>\$ 2,847,415</u>	<u>\$ 75,510</u>	<u>\$ 2,922,925</u>	<u>\$ 2,394,267</u>

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

GRANITE STATE CHILDREN'S ALLIANCE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2023

(with summarized comparative totals for the year ended June 30, 2022)

	2023		2023 Total	2022 Total
	Without Donor Restrictions	With Donor Restrictions		
Support and Revenue				
Support:				
Grants	\$ 1,737,890	\$ --	\$ 1,737,890	\$ 1,560,890
Paycheck Protection Program (PPP)	--	--	--	26,743
Contributions	704,946	148,150	853,096	275,076
In-kind contributions	--	--	--	74,492
Special events:				
Gross special events revenue	116,348	--	116,348	322,618
Less cost of special events	(15,102)	--	(15,102)	(149,377)
Net special events revenue	101,246	--	101,246	173,241
Revenue:				
Training and education	31,384	--	31,384	8,971
Investment income (loss)	(608)	--	(608)	(11,067)
Other revenue	1,904	--	1,904	919
Net Assets Released From Restrictions	82,630	(82,630)	--	--
Total Support and Revenue	<u>2,659,392</u>	<u>65,520</u>	<u>2,724,912</u>	<u>2,109,265</u>
Expenses				
Program Services:				
Statewide education and outreach	284,374	--	284,374	243,548
Child advocacy centers	1,530,005	--	1,530,005	1,348,562
Total Program Services	<u>1,814,379</u>	<u>--</u>	<u>1,814,379</u>	<u>1,592,110</u>
Supporting Services:				
General and administrative	545,868	--	545,868	443,864
Fundraising	8,619	--	8,619	106,743
Total Supporting Services	<u>554,487</u>	<u>--</u>	<u>554,487</u>	<u>550,607</u>
Total Expenses	<u>2,368,866</u>	<u>--</u>	<u>2,368,866</u>	<u>2,142,717</u>
Change in Net Assets	290,526	65,520	356,046	(33,452)
Net Assets, Beginning of Year	<u>2,254,195</u>	<u>9,990</u>	<u>2,264,185</u>	<u>2,297,637</u>
Net Assets, End of Year	<u>\$ 2,544,721</u>	<u>\$ 75,510</u>	<u>\$ 2,620,231</u>	<u>\$ 2,264,185</u>

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

GRANITE STATE CHILDREN'S ALLIANCE

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2023

(with summarized comparative totals for the year ended June 30, 2022)

	2023						2023 Total	2022 Total
	Program Services			Supporting Services				
	Statewide Education and Outreach	Child Advocacy Centers	Total Program Services	General and Administrative	Fundraising	Total Supporting Services		
Personnel expense:								
Salaries and wages	\$ 177,126	\$ 810,267	\$ 987,393	\$ 217,100	\$ 4,635	\$ 221,735	\$ 1,209,128	\$ 1,084,983
Payroll taxes	13,988	64,288	78,276	17,150	383	17,533	95,809	87,927
Employee benefits	17,851	82,040	99,891	21,886	489	22,375	122,266	112,880
Bank charges	--	--	--	36	8,209	8,245	8,245	8,575
Contracted services:								
Accounting	--	--	--	134,004	--	134,004	134,004	140,128
Marketing	188	980	1,168	37	--	37	1,205	7,256
Other	2,050	31,900	33,950	56,361	17	56,378	90,328	75,658
Depreciation	23,864	34,155	58,019	9,756	--	9,756	67,775	56,807
Dues and subscriptions	2,952	16,358	19,310	13,551	2,567	16,118	35,428	32,369
Equipment, repairs, and maintenance	2,346	40,693	43,039	3,919	--	3,919	46,958	25,584
Event and venue costs	--	--	--	--	--	--	--	137,682
Grants	--	215,416	215,416	--	--	--	215,416	223,816
Insurance	1,405	11,642	13,047	5,645	--	5,645	18,692	16,655
Meetings	965	3,538	4,503	7,113	--	7,113	11,616	7,032
Miscellaneous	425	839	1,264	455	250	705	1,969	1,184
Occupancy	18,999	68,810	87,809	25,308	--	25,308	113,117	121,045
Office expenses	11,904	40,910	52,814	15,537	278	15,815	68,629	68,118
Staff development	1,625	27,613	29,238	2,163	--	2,163	31,401	13,487
Supplies	--	15,657	15,657	--	6,893	6,893	22,550	3,151
Telephone and internet	2,608	21,378	23,986	4,422	--	4,422	28,408	26,898
Travel	1,303	17,835	19,138	3,098	--	3,098	23,236	10,478
Utilities	4,775	25,686	30,461	8,327	--	8,327	38,788	30,381
Total Expenses By Function	284,374	1,530,005	1,814,379	545,868	23,721	569,589	2,383,968	2,292,094
Less expenses included on the Statement of Activities for the cost of special events	--	--	--	--	(15,102)	(15,102)	(15,102)	(149,377)
Total Expenses Reported on the Statement of Activities	\$ 284,374	\$ 1,530,005	\$ 1,814,379	\$ 545,868	\$ 8,619	\$ 554,487	\$ 2,368,866	\$ 2,142,717

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

GRANITE STATE CHILDREN'S ALLIANCE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2023

(with comparative totals for the year ended June 30, 2022)

	2023	2022
Cash Flows from Operating Activities		
Change in net assets	\$ 356,046	\$ (33,452)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	67,775	56,807
Unrealized loss	4,222	11,789
Amortization of operating lease right-of-use assets	110,487	--
Changes in operating assets and liabilities:		
Grants receivable	80,055	(14,577)
Accounts receivable	2,522	(2,522)
Contributions receivable	(4,992)	(24,711)
Prepaid expenses	(7,874)	118
Accounts payable	(14,914)	(4,872)
Accrued payroll and related liabilities	6,301	8,631
Refundable advances	--	(32,017)
Other liabilities	1,200	--
Operating lease liabilities	(107,310)	--
Net Cash Provided by (Used in) Operating Activities	<u>493,518</u>	<u>(34,806)</u>
Cash Flows from Investing Activities		
Payment of security deposit	(994)	(4,722)
Purchase of property and equipment	(40,920)	(56,842)
Net Cash Used in Investing Activities	<u>(41,914)</u>	<u>(61,564)</u>
Net Change in Cash and Cash Equivalents	451,604	(96,370)
Cash and Cash Equivalents, Beginning of Year	<u>1,056,072</u>	<u>1,152,442</u>
Cash and Cash Equivalents, End of Year	<u>\$ 1,507,676</u>	<u>\$ 1,056,072</u>

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

GRANITE STATE CHILDREN'S ALLIANCE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 - ORGANIZATION

Granite State Children's Alliance (the Organization) is a nonprofit 501(c)(3) organization that provides coordinated services through a multi-disciplinary team approach to support the investigation and prosecution of child abuse cases. The Organization serves as the New Hampshire chapter organization providing training, technical assistance, and statewide representation for the network of Nationally Accredited Child Advocacy Centers (CACs) in New Hampshire. The Organization also operates CACs in Keene (Cheshire County - Monadnock Region CAC), Manchester/Nashua (Hillsborough County CAC North/South) and Laconia (Belknap County - Greater Lakes CAC). The Organization impacts the lives of children and families through two program priorities:

- **Statewide Education and Outreach** - The Organization provides CAC membership services, training, professional development, technical assistance, and statewide representation to the network of eleven Nationally Accredited Child Advocacy Centers (CACs) in New Hampshire and their multi-disciplinary teams. KNOW & TELL is a professional development program of the Granite State Children's Alliance. It is all our responsibility to protect children from abuse. KNOW & TELL educates all adults to KNOW the signs of abuse and TELL responsible authorities when they recognize a child needs help. It is based on three elements: **Educate** – learn the signs of neglect, physical, and sexual abuse to identify a child victim and understand your responsibility as a mandated reporter; **Inform** – know how and when to report suspected abuse when a child needs your help; **Protect** – recognize your role in the child protection system. The KNOW & TELL training is conducted in-person or online.
- **Child Advocacy Centers** – Child Advocacy Centers (CACs) are designed to be a child/family friendly, victim centered, neutral setting for joint investigations and forensic interviews of child victims of crime involving sexual abuse, felony level physical abuse, and child witnesses to violence such as a homicide or a serious domestic assault. CACs also provide child/family support services to ensure children receive appropriate mental health assessments, treatment, and specialized medical evaluations. Last year over 2,175 children were referred for services to CACs across New Hampshire.

The CACs offer an onsite Behavioral Health Program to children and caregivers served at the CAC. The program's licensed and master's level clinicians provide children and caregivers with evidence-based, trauma-informed care utilizing best practice clinical modalities recommended by the National Children's Alliance to help child victims and their caregivers on their path to recovery. Last year the Organization's clinicians provided over 690 clinical sessions to children and caregivers. The Organization's CAC services are provided at no cost.

GRANITE STATE CHILDREN'S ALLIANCE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies used in preparing and presenting the accompanying financial statements.

BASIS OF FINANCIAL STATEMENT PRESENTATION

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

CHANGE IN ACCOUNTING PRINCIPLE

ASC 842, Leases

Effective July 1, 2022, the Organization adopted Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 842, *Leases*. Under ASC 842, the Organization determines if an arrangement contains a lease at inception based on whether the Organization has the right to control the asset during the contract period and other facts and circumstances. The Organization elected the package of practical expedients permitted under the transition guidance within the new standard, which among other things, allowed it to carry forward the historical lease classification. The Organization elected the short-term lease recognition exemption for all leases that qualify. Consequently, for leases that qualify, the Organization will not recognize right-of-use assets or lease liabilities on the Statement of Financial Position.

The adoption of ASC 842 resulted in the recognition of a right-of-use asset of \$287,335 and operating lease liabilities of \$287,335 as of July 1, 2022. Results of periods beginning prior to July 1, 2022 continue to be reported in accordance with the Organization's historical accounting treatment. The adoption of ASC 842 did not have a material impact on the Organization's results of operations and cash flows.

COMPARATIVE FINANCIAL INFORMATION

The accompanying financial statements include certain prior-year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with the audited financial statements for the year ended June 30, 2022, from which the summarized information was derived.

GRANITE STATE CHILDREN'S ALLIANCE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CASH AND CASH EQUIVALENTS

All cash and highly liquid financial instruments with original maturities of three months or less, and which are neither held for nor restricted by donors for long-term purposes, are considered to be cash and cash equivalents.

GRANTS RECEIVABLE

Grants receivable, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Amounts recorded as grants receivable represent cost-reimbursable contracts and grants, which the incurrence of allowable qualifying expenses and/or the performance of certain requirements have been met or performed. The allowance for uncollectable grants receivable is based on historical experience and a review of subsequent collections. Management has determined that no allowance is necessary.

CONTRIBUTIONS RECEIVABLE

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

ACCOUNTS RECEIVABLE

Accounts receivable consists primarily of noninterest-bearing amounts due for services and programs. The allowance for uncollectable accounts receivable is based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Accounts receivable are written off when deemed uncollectable. Management has determined that no allowance is necessary.

INVESTMENTS

Investment purchases are recorded at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair value in the Statement of Financial Position.

GRANITE STATE CHILDREN'S ALLIANCE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

INVESTMENTS (CONTINUED)

Net investment return/(loss) is reported in the Statement of Activities and consists of interest and dividend income, realized and unrealized gains and losses. Investments include equity securities of public companies which are carried at fair value based on quoted market prices.

PROPERTY AND EQUIPMENT, NET

Property and equipment additions over \$5,000 are recorded at cost, if purchased, and at fair value at the date of donation, if donated. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, ranging from 3 to 39 years. When assets are sold or otherwise disposed of, the cost and related depreciation is removed, and any resulting gain or loss is included in the Statement of Activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed.

The carrying values of property and equipment are reviewed for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment in fiscal year 2023 or 2022.

LEASES

The Organization is a lessee in several noncancelable operating leases for office space and equipment. The Organization determines if an arrangement is a lease, or contains a lease, at inception of the contract and when the terms of an existing contract are changed. The Organization recognizes a lease liability and a right-of-use (ROU) asset at the commencement date of the lease. The lease liability is initially and subsequently recognized based on the present value of its future lease payments when those variable payments depend on an index or a rate. The Organization generally does not have access to the rate implicit in the lease and, therefore, the Organization utilizes a risk-free rate as the discount rate at the lease commencement date for all classes of underlying assets. The ROU assets are subsequently measured throughout the lease term at the amount of the remeasured lease liability (i.e., present value of the remaining lease payments), plus unamortized initial direct costs, plus (minus) any prepaid (accrued) lease payments, less the unamortized balance of lease incentives received, and any impairment recognized. Lease cost for lease payments is recognized on a straight-line basis over the lease term.

GRANITE STATE CHILDREN'S ALLIANCE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

LEASES (CONTINUED)

The Organization has elected, for all underlying classes of assets, to not recognize ROU assets and lease liabilities for short-term leases that have a lease term of 12 months or less at lease commencement, and do not include an option to purchase the underlying assets that the Organization is reasonably certain to exercise. The Organization recognizes lease costs associated with short-term leases on a straight-line basis over the lease term.

The Organization has lease agreements with lease and non-lease components, which are generally accounted for separately. The Organization has elected, for all underlying classes of assets, to account for each separate lease component of a contract and its associated non-lease components (repairs and maintenance) as a single lease component. For arrangements accounted for as a single lease component, there may be variability in future lease payments as the amount of the non-lease components is typically revised from one period to the next. These variable lease payments are recognized in operating expenses in the period in which the obligation for those payments was incurred.

NET ASSETS

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions.

Net Assets Without Donor Restrictions

Net assets without donor restrictions are net assets available for use in general operations and not subject to donor (or certain grantor) imposed restrictions. The Board has designated, from net assets without donor restrictions, net assets for investment consideration and the Manchester CAC development project.

Net Assets With Donor Restrictions

Net assets with donor restrictions are net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Organization recognizes revenue from contributions and grants that were initially conditional, which became unconditional with restrictions during the reporting period, and for which those restrictions were met during the reporting period, as net assets without donor restrictions.

GRANITE STATE CHILDREN'S ALLIANCE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REVENUE RECOGNITION

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

Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or a notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

Special events revenue is comprised of an exchange element based upon the direct benefits donors receive and a contribution element for the difference. Special events revenue is recognized equal to the fair value of direct benefits to donors when the special event takes place. The contribution element of special event revenue is recognized immediately, unless there is a right of return if the special event does not take place.

Revenue from training and education programs is recognized when the performance obligations of providing the services are met. The performance obligation of delivering training and education is simultaneously received and consumed by the registrants; therefore, the revenue is recognized when the program occurs. Amounts received in advance are deferred and are reported as contract liabilities until the performance obligation of providing those services are met.

DONATED SERVICES AND IN-KIND CONTRIBUTIONS

Volunteers contribute significant amounts of time to program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by GAAP. GAAP allows recognition of contributed services only if (a) the services create or enhance nonfinancial assets or (b) the services would have been purchased if not provided by contribution, require specialized skills, and are provided by individuals possessing those skills. Donated professional services are recorded at the respective fair value of the services received. Contributed goods are recorded at fair value at the date of donation and as expenses when placed in service or distributed.

GRANITE STATE CHILDREN'S ALLIANCE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

DONATED SERVICES AND IN-KIND CONTRIBUTIONS (CONTINUED)

Donated use of facilities is reported as a contribution and as an expense at the estimated fair value of similar space for rent under similar conditions. If the use of the space is promised unconditionally for a period greater than one year, the amount is reported as a contribution and an unconditional promise to give at the date of the gift, and the expense is reported over the term of use.

FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the Organization's various programs and activities have been summarized on a functional basis in the Statement of Activities. The Statement of Functional Expenses presents the natural classification detail of expenses by function. Certain categories of expenses are attributed to more than one program or supporting function. Accordingly, certain costs have been allocated among the programs and supporting services benefited on a reasonable basis that is consistently applied. Expenses that relate solely to the functional categories are directly charged, however, there are certain expenses that are allocated. Personnel expenses, including salaries and wages, employee benefits, and payroll taxes, and certain insurances are allocated based on time and effort estimates. Occupancy, utilities, depreciation on certain assets, and certain insurance costs are allocated on a square footage basis.

INCOME TAXES

The Organization has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Internal Revenue Code (IRC) Section 501(a) as an organization described in IRC Section 501(c)(3), qualifies for charitable contribution deductions, and has been determined not to be a private foundation. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Organization is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose.

The Organization accounts for uncertain tax provisions under FASB ASC 740, *Income Taxes*, which provides a framework for how entities should recognize, measure, present, and disclose uncertain tax positions in their financial statements. The Organization may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. Management has reviewed the Organization's reporting and believes they have not taken tax positions that are more likely than not to be determined to be incorrect by the IRS and, therefore, no adjustments or disclosures are required. The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods pending or in progress.

GRANITE STATE CHILDREN'S ALLIANCE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

ESTIMATES

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

FINANCIAL INSTRUMENTS AND CREDIT RISK

Deposit concentration risk is managed by placing cash with financial institutions believed to be creditworthy. At times, amounts on deposit may exceed insurance limits. To date, no losses have been experienced in any of these accounts. Credit risk associated with receivables is considered to be limited due to high historical collection rates. Investments are currently monitored by the Board of Directors. Although the fair value of investments are subject to fluctuation on a year-to-year basis, the Board of Directors believe that its investment policies and guidelines are prudent for the long-term welfare of the Organization.

FAIR VALUE MEASUREMENTS AND DISCLOSURES

Certain assets and liabilities are reported at fair value in the financial statements. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability based on the best information available. A three-tier hierarchy categorizes the inputs as follows:

- Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities that are accessible at the measurement date.
- Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and market-corroborated inputs.

GRANITE STATE CHILDREN'S ALLIANCE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FAIR VALUE MEASUREMENTS AND DISCLOSURES (CONTINUED)

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

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

NEW ACCOUNTING STANDARDS TO BE ADOPTED IN THE FUTURE

Credit Losses

In June 2016, the FASB issued ASU 2016-13, *Measurement of Credit Losses on Financial Instruments*. The ASU requires a financial asset (including trade receivables) measured at amortized cost basis to be presented at the net amount expected to be collected. Thus, the Statement of Activities will reflect the measurement of credit losses for newly recognized financial assets as well as the expected increases or decreases of expected credit losses that have taken place during the period. This ASU will be effective for the Organization for the year ending June 30, 2024. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

GRANITE STATE CHILDREN'S ALLIANCE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

NOTE 3 - LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the date of the Statement of Financial Position, were comprised of the following at June 30, 2023 and 2022:

	2023	2022
Financial assets at year end:		
Cash and cash equivalents	\$ 1,507,676	\$ 1,056,072
Grants receivable	269,400	349,455
Contributions receivable	52,992	48,000
Accounts receivable	--	2,522
Investments	15,155	19,377
Total financial assets	1,845,223	1,475,426
Less amounts not available to be used within one year:		
Contributions receivable in more than one year	(20,000)	-
Board-designated reserves	(433,246)	(433,246)
Financial assets available to meet general expenditures over the next year	\$ 1,391,977	\$ 1,042,180

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. In addition to financial assets available to meet general expenditures over the next year, the Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources.

NOTE 4 - CONTRIBUTIONS RECEIVABLE

Contributions receivable were estimated to be collected as follows at June 30, 2023 and 2022:

	2023	2022
Within one year	\$ 32,992	\$ 48,000
Two to five years	20,000	--
	\$ 52,992	\$ 48,000

GRANITE STATE CHILDREN'S ALLIANCE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

NOTE 5 - INVESTMENTS

Investments, measured at fair value on a recurring basis and categorized in the fair value hierarchy as Level 1, consisted of U.S. common stocks at June 30, 2023 and 2022.

During the years ended June 30, 2023 and 2022, the Organization recognized \$(4,222) and \$(11,789), respectively, of unrealized losses on investments in equity securities.

NOTE 6 - PROPERTY AND EQUIPMENT, NET

Property and equipment, net was comprised of the following at June 30, 2023 and 2022:

	2023	2022
Land	\$ 15,500	\$ 15,500
Buildings and improvements	829,637	829,637
Leasehold improvements	53,500	53,500
Furniture and equipment	99,340	58,420
Software	112,310	112,310
	<u>1,110,287</u>	<u>1,069,367</u>
Less accumulated depreciation	<u>(241,088)</u>	<u>(173,313)</u>
	<u>\$ 869,199</u>	<u>\$ 896,054</u>

Depreciation expense totaled \$67,775 and \$56,807 for the years ended June 30, 2023 and 2022, respectively.

NOTE 7 - LEASES

The Organization rents property and equipment under non-cancelable operating lease agreements with monthly payments ranging from \$170 to \$3,780. The leases expire at various dates through June 2026.

While all agreements provide minimum lease payments, some include payments adjusted for maintenance charges. Variable payments are not determinable at the lease commencement and are not included in the measurement of lease assets and liabilities. The lease agreements do not include any material residual value guarantees or restrictive covenants.

GRANITE STATE CHILDREN'S ALLIANCE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

NOTE 7 – LEASES (CONTINUED)

The components of operating lease expense that are included in the Statement of Activities for the year ended June 30, 2023 were as follows:

Fixed lease cost	\$ 111,982
Variable lease cost	<u>1,135</u>
Total lease cost	<u>\$ 113,117</u>

During the year ended June 30, 2023, the Organization had the following cash and non-cash activities related to operating leases:

Cash paid for amounts included in the measurement of lease liabilities:

Operating cash flows for operating leases	\$ 111,982
---	------------

Weighted average lease term and discount rate at June 30, 2023, were as follows:

Weighted average remaining lease term (years)	1.97
Weighted average discount rate	2.06%

Future payments due under operating leases as of June 30, 2023, were as follows for the years ending June 30:

2024	\$ 99,721
2025	67,875
2026	<u>16,777</u>
Total lease payments	184,373
Less imputed interest	<u>4,348</u>
Present value of lease liabilities	<u>\$ 180,025</u>

Rental expense, as previously defined under FASB ASC 840, for all operating leases was \$121,045 for the year ended June 30, 2022.

GRANITE STATE CHILDREN'S ALLIANCE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

NOTE 8 - NET ASSETS

NET ASSETS WITHOUT DONOR RESTRICTIONS

Net assets without donor restrictions include Board-designated net assets which may be accessed only with prior approval of the Board. Board-designated net assets at June 30, 2023 and 2022 were designated for the following purposes:

	2023	2022
Investment consideration	\$ 394,000	\$ 394,000
Manchester CAC development project	39,246	39,246
	\$ 433,246	\$ 433,246

NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions were comprised of the following at June 30, 2023 and 2022:

	2023	2022
Time and purpose restricted:		
Time restrictions:	\$ 40,000	\$ --
Restricted for Nashua CAC	9,000	9,990
Restricted for Manchester CAC	9,000	--
Restricted for Laconia CAC	8,760	--
Restricted for Keene CAC	8,750	--
	\$ 75,510	\$ 9,990

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or the occurrence of the passage of time as follows for the years ended June 30, 2023 and 2022:

	2023	2022
Expiration of time restrictions	\$ 20,000	\$ 20,000
Satisfaction of purpose restrictions	62,630	328,428
	\$ 82,630	\$ 348,428

GRANITE STATE CHILDREN'S ALLIANCE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

NOTE 9 - GRANTS

The Organization has been awarded cost-reimbursable grants of \$73,065 that have not been recognized as of June 30, 2023 because qualifying expenditures have not yet been incurred. Grant revenue from federal agencies is subject to independent audit under the Office of Management and Budget's Uniform Guidance, and review by grantor agencies. This review could result in the disallowance of expenditures under the terms of the grant or reductions of future grant funds. Based on prior experience, the Organization's management believes that costs ultimately disallowed, if any, would not materially affect the financial position of the Organization.

NOTE 10 - COMMITMENTS AND CONTINGENCIES

CONTINGENT LIABILITY

In fiscal year 2017, the New Hampshire Community Development Finance Authority (CDFA) awarded \$325,000 in state tax credits to be used by the Organization to support the renovation and expansion of the Organization's Greater Lakes Child Advocacy Center in Laconia, New Hampshire. Under this program, the Organization received 80% or \$260,000. The CDFA requires a performance mortgage on the project property, up to the net amount of the funding.

The Organization, or another nonprofit entity approved by the CDFA, must remain in ownership of the property for a period of ten years from the contract start date. Additional requirements include adequate insurance coverage and timely payment of all taxes and assessments. The CDFA performance mortgage will self-amortize over 10 years. If the Organization does not meet all requirements of the agreement, the unamortized balance will be immediately due and payable to the CDFA.

In fiscal year 2018, the New Hampshire Community Development Finance Authority (CDFA) awarded \$455,000 in Community Development Block Grant Funds (CDBG) to the County of Belknap, New Hampshire (the County), \$430,000 of which was passed through to the Organization. The grant funds were used to support the renovation and expansion of the Organization's Greater Lakes Child Advocacy Center in Laconia, New Hampshire. The CDFA requires a mortgage deed in the amount of \$430,000 on the property that self-amortizes over 20 years. The mortgage deed, granted by the Organization to the County, requires the provision of services benefit a minimum of 76% low- and moderate-income persons, that the project be completed in accordance with the contract, and that the property remain in the ownership of the Organization, or another nonprofit entity approved by the County, for a period of at least 20 years from the contract start date.

Upon default of these conditions, the County shall have the right, on behalf of the CDFA, to recover the unamortized balance expended on the project. Unless previously discharged by the County, its successors and assigns, the mortgage deed will be void and automatically terminate after 20 years.

GRANITE STATE CHILDREN'S ALLIANCE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

NOTE 11 - CONTRIBUTED NONFINANCIAL ASSETS

The Organization received \$-0- and \$74,492 in nonfinancial assets for the years ended June 30, 2023 and 2022, respectively. The nonfinancial assets received in fiscal year 2022 were comprised of \$38,197 in program space for the Manchester child advocacy center recognized at estimated value using the fair value of recent comparable rentals in the Manchester real estate market, and \$36,295 in services and accommodations for the Gala event, recognized utilizing estimated fair value based on the current market rates for similar accommodations and services.

NOTE 12 - RETIREMENT PLAN

The Organization provides a tax-deferred annuity plan qualified under Section 403(b) of the IRC. All employees are eligible to participate in the plan on their first day of employment as long as they work 20 or more hours a week. The Organization does not contribute to the plan.

NOTE 13 - CONCENTRATION OF RISK

A material part of the Organization's revenue is dependent upon government sources, the loss of which would have a materially adverse effect on the Organization. During the years ended June 30, 2023 and 2022, the State of New Hampshire accounted for 43% and 58%, respectively, of total revenues.

During the years ended June 30, 2023 and 2022, funding from one foundation accounted for 18% and 0%, respectively, of total revenues.

NOTE 14 - SUBSEQUENT EVENTS

Subsequent events have been evaluated through March 21, 2024, which is the date the financial statements were available to be issued.

In February 2024, the Organization purchased real property located in Manchester, New Hampshire for \$1.06 million.

In December 2023, the Organization purchased real property located in Nashua, New Hampshire for \$525,000.

In August 2023, the Organization was awarded an American Rescue Plan Act grant from County of Hillsborough totaling \$3.2 million to help fund the purchase and renovation of the two properties acquired in fiscal year 2024.

GRANITE STATE CHILDREN'S ALLIANCE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

NOTE 14 - SUBSEQUENT EVENTS (CONTINUED)

In December 2023, the Organization was awarded \$750,000 in state tax credits by the CDFA to support the renovation of the property purchased in Manchester, New Hampshire. Under this program, the Organization will receive 80% or \$600,000 over a two-year period.

GRANITE STATE CHILDREN'S ALLIANCE

SCHEDULE OF CHILD ADVOCACY CENTER EXPENSES BY LOCATION

FOR THE YEAR ENDED JUNE 30, 2023

	Child Advocacy Centers				Total
	Keene	Laconia	Manchester	Nashua	
Personnel expense:					
Salaries and wages	\$ 165,610	\$ 215,212	\$ 249,319	\$ 180,126	\$ 810,267
Payroll taxes	13,150	17,078	19,761	14,299	64,288
Employee benefits	16,781	21,794	25,217	18,248	82,040
Contracted services:					
Marketing	--	980	--	--	980
Other	6,905	7,387	10,694	6,914	31,900
Dues and subscriptions	3,284	7,616	4,324	1,134	16,358
Equipment, repairs, and maintenance	5,385	13,919	21,119	270	40,693
Grants	53,854	53,854	53,854	53,854	215,416
Insurance	1,797	4,373	3,546	1,926	11,642
Meetings	902	1,326	933	377	3,538
Miscellaneous	--	100	633	106	839
Occupancy	16,058	--	29,965	22,787	68,810
Office expenses	4,786	9,467	19,289	7,368	40,910
Staff development	4,862	5,813	9,996	6,942	27,613
Supplies	3,914	3,914	3,914	3,915	15,657
Telephone and internet	4,764	7,138	4,573	4,903	21,378
Travel	1,896	5,503	7,365	3,071	17,835
Utilities	5,557	10,218	6,629	3,282	25,686
Total Expenses Before Depreciation and Administrative Expenses	309,505	385,692	471,131	329,522	1,495,850
Depreciation	1,774	26,771	3,621	1,989	34,155
Administrative expenses allocation	92,442	122,491	140,989	98,451	454,373
Total Expenses	\$ 403,721	\$ 534,954	\$ 615,741	\$ 429,962	\$ 1,984,378

See independent auditors' report on supplementary information.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors
Granite State Children's Alliance

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Granite State Children's Alliance (the Organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 21, 2024.

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 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 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 *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Marcum LLP

Merrimack, NH
March 21, 2024



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE;
AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors
Granite State Children's Alliance

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Granite State Children's Alliance's (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 June 30, 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, Granite State Children's Alliance 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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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, *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 Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with 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 Organization'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 Organization'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 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.

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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of Granite State Children's Alliance as of and for the year ended June 30, 2023, and have issued our report thereon dated March 21, 2024, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

Marcum LLP

Merrimack, NH
March 21, 2024

GRANITE STATE CHILDREN'S ALLIANCE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Federal Agency Cluster Pass through Agency Program Title	Federal AL Number	Pass Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Housing and Urban Development				
CDBG - Entitlement Grants Cluster				
Passed Through City of Manchester, New Hampshire Community Development Block Grants/Entitlement Grants	14.218	210222	\$ 12,000	\$ --
Passed Through County of Belknap, New Hampshire COVID-19 - Community Development Block Grants/Entitlement Grants	14.218	Unknown	17,490	--
Total CDBG - Entitlement Grants Cluster			29,490	--
Total U.S. Department of Housing and Urban Development			29,490	--
U.S. Department of Justice				
Passed Through National Children's Alliance				
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	BEDF-NH-3OC22	20,833	--
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	BEDF-NH-3SP22	46,330	--
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	BEDF-NH-CHCORE23	102,917	--
Passed Through Northeast Regional Children's Advocacy Center				
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	2019-CI-FX-K005	61,826	--
Total Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers			231,906	--
Passed Through City of Nashua, New Hampshire				
Equitable Sharing Program	16.922	Unknown	10,000	--
Total U.S. Department of Justice			241,906	--
U.S. Department of Treasury				
Passed Through State of New Hampshire Department of Justice Coronavirus State and Local Fiscal Recovery Funds	21.027	2024ARPVS17	1,136,115	210,316
Total U.S. Department of Treasury			1,136,115	210,316
U.S. Department of Health and Human Services				
Passed Through State of New Hampshire Department of Justice Children's Justice Grants to States	93.643	2023CJA02	3,375	--
Total Children's Justice Grants to States			3,375	--
Total U.S. Department of Health and Human Services			3,375	--
Total Expenditures of Federal Awards			\$ 1,410,886	\$ 210,316

The accompanying notes are an integral part of this schedule.

GRANITE STATE CHILDREN'S ALLIANCE

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Granite State Children's Alliance (the Organization) under programs of the federal government for the year ended June 30, 2023. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 - DE MINIMIS COST RATE

The Organization has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 4 - DONATED PERSONAL PROTECTIVE EQUIPMENT (PPE) (UNAUDITED)

During fiscal year 2023, the Organization did not receive donated PPE from federal sources.

GRANITE STATE CHILDREN'S ALLIANCE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

SECTION I – SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP *Unmodified*

Internal control over financial reporting:

Material weakness(es) identified?	___ Yes	✓ No	
Significant deficiency(ies) identified?	___ Yes	✓ None reported	
Noncompliance material to financial statements noted?	___ Yes	✓ No	

FEDERAL AWARDS

Internal control over major federal programs:

Material weakness(es) identified?	___ Yes	✓ No	
Significant deficiency(ies) identified?	___ Yes	✓ None reported	

Type of auditors' report issued on compliance for major federal programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ___ Yes ✓ No

Identification of major federal programs:

<u><i>NAME OF FEDERAL PROGRAM OR CLUSTER</i></u>	<u><i>ASSISTANCE LISTING NUMBER(S)</i></u>
--	--

Coronavirus State and Local Fiscal Recovery Funds	21.027
---	--------

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
--	-----------

Auditee qualified as low-risk auditee? ✓ Yes ___ No

GRANITE STATE CHILDREN'S ALLIANCE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2023

SECTION II – FINANCIAL STATEMENT FINDINGS

None.

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None.

SECTION IV – SCHEDULE OF PRIOR YEAR FINDINGS

There were no findings in the prior year.



Department of the Treasury
Internal Revenue Service

Cincinnati Service Center
CINCINNATI OH 45999-0038

In reply refer to: 0256521944
Mar. 16, 2020 LTR 4168C 0
74-3186259 000000 00

00014152

BODC: TE

THE GRANITE STATE CHILDRENS
ALLIANCE
% JOY BARRETT
72 S RIVER RD STE 202
BEDFORD NH 03110

005739

Employer ID number: 74-3186259
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Mar. 09, 2020, about your tax-exempt status.

We issued you a determination letter in October 2006, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,



**Granite State
Children's Alliance**
New Hampshire's Network of
Child Advocacy Centers

Board of Directors FY2025

Executive Committee:

Dan Bennett | Chairman of the Board | NH Automobile Dealers Association

Nick Abramson | Immediate Past Chairman | Abramson, Brown & Dugan, PA

Jarad Vartanian | Vice Chairman/Treasurer | Vachon Clukay and Company

Cptn. Patrick Hannon | Secretary | Nashua Police Department

Members:

Cathy Brittis | The CAC of Grafton/Sullivan County at DHMC

Kelly Cohen | Cohen Closing & Title

Andy Crews | Crews Holdings

Dr. Matthew Dayno | Elliot Health System

Lt. Nick Georgoulis | Manchester Police Department

Cptn. Matthew Larochelle | Manchester Police Department

Teresa Rhodes Rosenberger | Bernstein Shur

Brad Russ | National Criminal Justice Training Center

Scott Spradling | Spradling Group

Kristin Vartanian | Rockingham County Attorney's Office

Dr. Judah Weathers | Elliot Health System



Granite State Children's Alliance

New Hampshire's Network of Child Advocacy Centers

Key Personnel:

FY2025

Key Personnel responsible for meeting the terms and conditions of the CJA agreement

Name	Title	Annual Salary
------	-------	---------------

Joy Barrett	Chief Executive Officer	\$153,000
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The CEO of the Granite State Children's Alliance is responsible for the operations and administration of the Hillsborough County Child Advocacy Centers (Nashua and Manchester), the Monadnock Region Child Advocacy Center (Keene) and the Greater Lakes Child Advocacy Center. This position is also responsible for the operation of the NH Chapter which represents the network for Child Advocacy Centers in NH.

Nicole Ledoux	Chief Program Officer	\$103,000
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The Chief Program Officer position will work with all Child Advocacy Centers and MDT from around New Hampshire to assess gaps in victim service and practice regionally, plan with local teams to make improvements, and guide and support the implementation of recommendations with the CAC/MDT. Guiding our CAC/MDT improvement efforts with priority on the victim's needs ensures that our CACs in NH are providing a high quality, victim centered, trauma informed forensic interviewing services. Additionally, that the services serve the complex needs of victims of sexual and physical abuse in a way that helps victims heal, survive and thrive.

Meghan Noyes	Director of CAC Services	\$87,550
--------------	--------------------------	----------

The Director of CAC Services of the Granite State Children's Alliance is responsible for the day-to-day service delivery of the Hillsborough County Child Advocacy Centers (Nashua and Manchester), the Monadnock Region Child Advocacy Center (Keene) and the Greater Lakes Child Advocacy Center. Among other responsibilities, this position includes oversight and supervisor of the Forensic Interviewer and Family Support Specialist positions in those four Child Advocacy Centers.

Joy Barrett



GSCA Office:
72 South River Road, Suite 202
Bedford, NH 03110
(603)864-0215
jbarrett@cac-nh.org

BOARDS & COMMITTEES

Child Fatality Review Committee

- Member 2016 – present

Sexual Assault Nurse Examiner (SANE) Advisory Board

- Member 2016 – present

Human Trafficking Workgroup

- Member 2015 – present

Attorney General's Task Force on Child Abuse and Neglect

- Member 2014 – present

Commission to Address Child Hunger in NH

- Appointed member 2016 – present

Oversight Commission on Children's Services

- Appointed member 2016 - 2020

NH State Youth Council

- Appointed member 2012 - 2019

Nashua Education Foundation

- Board of Directors 2010 - 2017

Hunt Memorial Building

- Board Chair 2012 - 2014
- Board Trustee 2006 - 2014

Big Brothers Big Sisters

- Big Sister 2009 - 2014

NH EITC Alliance, Concord NH

- Coalition Member 2005 - 2006

Great American Downtown

- Executive Board Member 1999 - 2008

PROFESSIONAL EXPERIENCE

Granite State Children's Alliance (GSCA)

July 2014 to present

Bedford, New Hampshire

Chief Executive Officer

Provides leadership, direction and oversight to the planning, development, and management of the Granite State Children's Alliance (GSCA), which operates four Child Advocacy Centers in Hillsborough, Belknap and Cheshire counties. Additionally this position supports the needs of the network of Children's Advocacy Centers throughout New Hampshire as Chapter Director. Responsibilities include:

- **Business Planning and Management:** Develops and drives the organization's strategic plan with GSCA Board of Directors and agency staff; manages daily program operations of four CAC locations; provides human resource support for the organization to attract, develop, and leverage staff talent; creates an environment where staff is engaged and performing at high levels.
- **Financial Management:** Develops operational plans and budgets to maximize the financial strength of the GSCA organization while maintaining the integrity of providing exceptional quality service to all constituencies including MDT partners.
- **Resource Development:** Pro-actively develops strong long term relationships with large scale individual, foundation and corporate donors/funders for increased charitable giving to the GSCA organization; maintains donor relationships and engages new prospects to ensure agency fund development strategies are achieved; assists in the coordination of signature fund development events and campaigns to attract and introduce individual donors to the GSCA organization and mission; prepares and submits grant proposals to foundations, municipalities and state/federal government agencies.
- **Board Development:** Participates in cultivating a strong statewide Board of Directors motivated to lead and contribute to the fund development success of the organization; engages board members in outreach of new donors and in the stewardship of existing investors; plans and organizes agency board meetings in partnership with Board Chair.
- **Advocacy:** Provides leadership for statewide advocacy representing the interests of all Child Advocacy Centers in NH; coordinates and oversees all public policy activities, promotes CACs to legislators to acquire and sustain state funding; network and collaborate with statewide and national organizations for the advancement of the CAC mission in NH.
- **Ambassador and Spokesperson:** Represents GSCA at external partnership events and with the media; positively influences partners, the media, and public policies to generate donors, volunteers, and other supporters and resources into the GSCA organization to best serve children and families.

Joy Barrett

AWARDS/HONORS

- *NH Business Review's Outstanding Women in Business - 2020*
- *Eastern Bank's Community Advocacy Award - 2015*
- *Finalist - A Pitch for Innovation New Hampshire Charitable Foundation - 2013*
- *Twenty-Five Extraordinary Women in Greater Nashua - 2013*
- *Twenty Outstanding Women in New Hampshire - 2013*
- *Great American Downtown Downtown Champion Award - 2006*
- *Greater Nashua Chamber of Commerce Eminence Award Volunteer of the Year - 2003*

Big Brothers Big Sisters of Greater Nashua & Greater Salem

January 2007 to June 2014
Nashua, New Hampshire
Chief Executive Officer

Provided leadership in the development and achievement of Big Brothers Big Sisters' strategic goals for the fulfillment of the mission to help children facing adversity with strong and enduring, professionally supported one-to-one relationships that change their lives for the better, forever. Responsibilities included:

- **Strategic Planning:** Developed the organization's strategic plan with BBBS Board of Directors and agency staff; managed daily program operations using performance metrics and quality indicators to guide operational decision-making.
- **Financial Management:** Developed operational plans and budgets; provided oversight for BBBS invested assets including an endowment account and worked with financial advisors and accountants to ensure transparency and sound financial practices are in place.
- **Resource Development:** Cultivated strong relationships with large scale individual, foundation and corporate donors/funders; maintained donor relationships and engaged new prospects to ensure agency fund development strategies were achieved.
- **Program Impact:** Ensured that comprehensive marketing strategies were developed to attract, engage, and mobilize significant numbers of volunteer mentors into the BBBS organization; ensured programmatic excellence and maximum program impact was achieved by establishing operational benchmarks, setting timelines, and making child safety the number one priority.

Southern New Hampshire Services, Inc., April 2004 to December 2007
Economic Opportunity Center
Nashua, New Hampshire
Program Coordinator

Provided development, coordination, and collaboration for the various programs of the Economic Opportunity Center (EOC). The EOC was developed to assist Nashua area residents with greater economic opportunities thereby helping them to achieve self sufficiency, financial independence, and an enhanced quality of life.

EDUCATION & CERTIFICATIONS

- Northeastern University, 1984-1987
Business Administration Degree Program
- Marist College, 1987-1989
Bachelor of Science/Business Administration
Major: Marketing
- Boston University
Adjunct Faculty Member
- State of New Hampshire, Approved WIA (Workforce Investment Act) training provider, July 2003

COMPUTER APPLICATION EXPERIENCE

- Advanced levels of Microsoft Word, Excel, PowerPoint, Publisher, Access, and Outlook.



Granite State Children's Alliance™

POSITION TITLE: *Chief Executive Officer*

JOB SUMMARY:

Provide management and leadership to the planning, development, and management of the Granite State Children's Alliance ("GSCA") and staff, which supports the needs of its member Children's Advocacy Centers ("CAC's") throughout New Hampshire as well as four CAC's it directly operates in Hillsborough, Belknap and Cheshire counties. The Chief Executive Officer will lead GSCA activities, promote the concept of CAC's, and develop public awareness at a state level. The Chief Executive Officer will assist member CAC's by coordinating technical training, marketing and brand initiatives and development of public policy and advocacy strategies. The Chief Executive Officer will be responsible for executing a fundraising strategy to provide the organization with the resources necessary support its mission.

The Chief Executive Officer reports to the Granite State Children's Alliance (GSCA) Board of Directors ("Board"). Working in conjunction with the Board and its priorities and objectives, the Chief Executive Officer will:

DUTIES AND RESPONSIBILITIES:

- Build relationships with and develop a thorough understanding of the status of all CACs in the state. Serve as a central clearinghouse for information about centers in New Hampshire.
- Coordinate strategic plan development and implementation for the GSCA.
- Ensure smooth operation of the GSCA programs including financial performance, budget preparation, staffing, marketing, program development, policy formulation and compliance with all pertinent government regulations and standards.
- Develop and oversee fundraising activities, campaigns and strategies.
- Ensures implementation of policies adopted by the Board.
- Has chief administrative responsibility for public accountability of the agency
- Implementation and monitoring of all grants including those funds sub granted to member CACs
- Hires, evaluates and terminates GSCA staff in the performance of their duties.
- Provides overall leadership, supervises and directs staff towards the successful performance of the agency.
- Coordinate and oversee all public policy activities, especially promoting CAC's to legislators to acquire and sustain state funding.
- Network/collaborate with statewide and national organizations dedicated to child safety issues.
- Provide ongoing support to member CAC's including their multi-disciplinary teams and Boards. Activities are not limited to, but can include, the following: site reviews, compliance checks, meeting accreditation standards, facilitating training, and other forms of support and advocacy to meet their needs.
- Design overall program strategies to meet the training and technical assistance needs of CAC's in New Hampshire based on input and direction of the Board.
- Assist member centers to prepare for and implement NCA accreditation or reaccreditation.

- Help create a strong sense of unity and cohesiveness among member CAC's and MDT's in New Hampshire.
- Design and direct the implementation of a statewide public relations campaign including, outreach and education to other state organizations and partnership agencies regarding the mission and value of CAC's.
- Organize, schedule and attend all Chapter meetings/calls. Create agenda for Chapter meetings. Distribute minutes of each meeting.
- Act as Chapter membership representative at local, state, regional, and national meetings, as appropriate.
- Generate regular reports for the GSCA Board of Directors on financial and program performance of all CACs in the state.
- Other responsibilities as designated by the GSCA Board of Directors.

REQUIREMENTS:

- Bachelor's degree with 5+ years in non-profit and organizational management experience or experience in systems of child abuse investigation, prosecution, and treatment
- Engaging and energetic, personality traits with a demonstrated passion for children's issues.
- High degree of commitment, strong organizational skills, consistent follow-through, self-motivation, and the ability to lead member agencies and professionals towards a common goal.
- Familiarity with CAC's, and their programs and services.
- Experience developing and leading volunteer organizations
- Prior experience developing a diverse range of fundraising opportunities including events, grants and the securing of public funds
- Demonstrated writing and communication skills
- Knowledge of the legislative process and advocacy strategies.
- Strong skills in public relations, negotiations and budgeting are a must with the ability to work independently with flexible hours
- A valid driver's license and the willingness to travel
- Must pass the equivalent of a federal background screening

SUPERVISION:

- The Chief Executive Officer will be supervised by the Executive Committee of the Board.
- The Board will be responsible for annual elevation of the Chief Executive Officer and measurement against stated duties.

PROFESSIONAL SKILLS:

- Excellent interpersonal skills and ability to work effectively with different constituencies
- Excellent writing and verbal communication skills and a collaborative management approach
- Strong organizational leadership skills and ability to manage multiple projects simultaneously
- Self-starter with ability to work independently as well as in a team
- Ability to communicate passionately a commitment to the CAC movement
- Cross cultural competence and sensitivity
- Computer and up-to-date technology skills