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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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April 28, 2025

Her Excellency, Governor Kelly A. Ayotte
and the Honorable Council
State House
Concord, NH 03301

Your Excellency and Members of the Council:

REQUESTED ACTION

Authorize the Department of Justice to enter into subgrants with the subrecipients listed below, in an amount not to exceed \$400,125 from the U.S. Department of Justice, Federal Victims of Crime Act Grant (VOCA) for the purpose of providing services to victims of crime, effective upon Governor and Executive Council approval or July 1, 2025, whichever is later, through March 31, 2026. 100% Federal Funds.

Funding is anticipated to be available in Fiscal Year 2026, upon the continued appropriation of funds in the future operating budget, in account 02-20-20-201510-5021, Department of Justice, Grants Administration, Victims of Crime Act, Grants, Federal as follows:

Class Account	Subrecipient	Vendor #	SFY 2026 Amount
072-500575	Northern Human Services	177222-B012	\$149,789
072-500574	Strafford County Child Advocacy Center	177478-B008	\$37,857
072-500574	Merrimack County, New Hampshire	177435-B005	\$60,000
072-500575	Mary Hitchcock Memorial Hospital	177160-R001	\$140,110
072-500574	Portsmouth Police Department	159594 B001	\$12,369
Total			\$400,125

EXPLANATION

VOCA was enacted by Congress in 1984 and it established the Crime Victims Fund. Fines paid by offenders of federal crimes are deposited into this Fund. Money from the Fund is then distributed to states for the benefit of victims of crime. The Department of Justice is the receiving agency for VOCA funds in New Hampshire.

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

Northern Human Services provides mental health treatment and services to victims of crime in the northern portion of the State.

The Child Advocacy Centers that include Merrimack County and New Hampshire, Strafford County Child Advocacy Center, conduct trauma informed forensic interviews. The purpose of a Child Advocacy Center (CAC) is to standardize the investigation of child abuse and neglect cases, minimize the trauma to the child victims by limiting the number of interviews the child must participate in, and coordinate services for those children. The CACs use a multi-disciplinary team approach to ensure a child's health and well-being is of primary importance during the investigation process.

Mary Hitchcock Memorial Hospital will provide direct victim services to child victims in New Hampshire to include forensic child advocacy interviews.

Portsmouth Police Department will provide funding for a victim advocate to support to victims of crime. The victimizations range greatly, including but not limited to, assaults, robbery, and kidnapping.

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

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

Respectfully submitted,

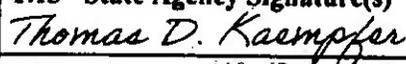


John M. Formella
Attorney General

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 Northern Human Services		1.4. Grantee Address 87 Washington Street, Conway, NH 03818	
1.5. Grantee Phone # (603) 447-8137	1.6. Account Number 02-20-20-201510- 5021-072-500575	1.7. Completion Date 03/31/2026	1.8. Grant Limitation \$149,789
1.9. Grant Officer for State Agency Kathleen Carr		1.10. State Agency Telephone Number (603) 271-3658	
If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Grantee Signature 1 		1.12. Name & Title of Grantee Signor 1 Suzanne Gaetjens-Oleson, CEO	
Grantee Signature 2		Name & Title of Grantee Signor 2	
Grantee Signature 3		Name & Title of Grantee Signor 3	
1.13. State Agency Signature(s) 		1.14. Name & Title of State Agency Signor(s) Thomas D. Kaempfer, Deputy Director of Admin	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: <i>Christen Lavers</i> Assistant Attorney General, On: 4/17/25			
1.16. Approval by Governor and Council (if applicable) By: _____ On: / /			

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

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 of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").
- 4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").
5. **GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.**
- 5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.
- 5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.
- 5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.
- 5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.
- 5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.
6. **COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS.** In connection with the performance of the Project, the Grantee shall comply with all statutes, laws, regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.
7. **RECORDS AND ACCOUNTS.**
- 7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.
- 7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions.
8. **PERSONNEL.**
- 8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.
- 8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.
- 8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.
9. **DATA: RETENTION OF DATA: ACCESS.**
- 9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations,
- 9.2. computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.
- 9.3. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.
- 9.4. No data shall be subject to copyright in the United States or any other country by anyone other than the State.
- 9.5. 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.
10. **CONDITIONAL NATURE OR AGREEMENT.** Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.
11. **EVENT OF DEFAULT: REMEDIES.**
- 11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):
- 11.1.1 Failure to perform the Project satisfactorily or on schedule; or
- 11.1.2 Failure to submit any report required hereunder; or
- 11.1.3 Failure to maintain, or permit access to, the records required hereunder; or
- 11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.
- 11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:
- 11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and
- 11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and
- 11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and
- 11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.
12. **TERMINATION.**
- 12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.
- 12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.
- 12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.
- 12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice of default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.
13. **CONFLICT OF INTEREST.** No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or

- 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.

EXHIBIT A

-SPECIAL PROVISIONS-

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

- 1 The Subrecipient must certify that Limited English Proficiency persons have meaningful access to any services provided by this program. National origin discrimination includes discrimination on the basis of limited English proficiency (LEP). Meaningful access may entail providing language assistance services, including oral and written translation when necessary. The U.S. Department of Justice has issued guidance for grantees to help them comply with these requirements. The guidance document can be accessed on the Internet at www.lep.gov.
- 2 The Subrecipient assures that in the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination within the three years prior to the receipt of the federal financial assistance and after a due process hearing against the Subrecipient on the grounds of race, color, religion, national origin, sex, age, or disability, a copy of the finding will be submitted to the New Hampshire Department of Justice, Grants Management Unit and to the U.S. Department of Justice, Office for Civil Rights, Office of Justice Programs, 810 7th Street, NW, Washington, D.C. 20531. For additional information regarding your obligations under civil rights please reference the state website at <http://www.doj.nh.gov/grants-management/civil-rights.htm> and understand if you are awarded funding from this office, civil rights compliance will be monitored by this office, and the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice.
- 3 The Subrecipient will comply (and will require any subrecipients or contractors to comply) with any applicable nondiscrimination provisions, which may include the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); the Victims of Crime Act (34 U.S.C. § 20110(e)); the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); the Violence Against Women Act (34 U.S.C. § 12291(b)(13)); the Civil Rights Act of 1964 (42 U.S.C. § 2000d); the Indian Civil Rights Act (25 U.S.C. §§ 1301-1303); the Rehabilitation Act of 1973 (29 U.S.C. § 794); the Americans with Disabilities Act of 1990 (42 U.S.C. §§ 12131-34); the Education Amendments of 1972 (20 U.S.C. §§ 1681, 1683, 1685-86); and the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101-07). It will also comply with Ex. Order 13279, Equal Protection of the Laws for Faith-Based and Community Organizations; Executive Order 13559, Fundamental Principles and Policymaking Criteria for Partnerships With Faith-Based and Other Neighborhood Organizations; and the DOJ implementing regulations at 28 C.F.R. Part 38.
- 4 Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the marketplace. The current consultant limit is \$650 per day or \$81.25 per hour. When the rate exceeds the limit for an 8-hour day, or a proportionate hourly rate (excluding travel and subsistence costs), a written prior approval is required. Prior approval requests require additional justification.
- 5 The Subrecipient agency agrees that, should they employ a former member of the NH Department of Justice, that employee or their relative shall not perform work on or be billed

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

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

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

The conditions of this award are material requirements of the award. Compliance with any assurances or certifications submitted by or on behalf of the recipient that relate to conduct during the period of performance also is a material requirement of this award. By signing and accepting this award on behalf of the recipient, the authorized recipient official accepts all material requirements of the award, and specifically adopts all such assurances or certifications as if personally executed by the authorized recipient official.

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

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

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

8 **Applicability of Part 200 Uniform Requirements**

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

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

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

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

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

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

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

9

Compliance with DOJ Financial Guide

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

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

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

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

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

11 Requirements related to "de minimis" indirect cost rate

A recipient that is eligible under the Part 200 Uniform Requirements and other applicable law to use the "de minimis" indirect cost rate described in 2 C.F.R. 200.414(1), and that elects to use the "de minimis" indirect cost rate, must advise OJP in writing of both its eligibility and its election, and must comply with all associated requirements in the Part 200 Uniform Requirements. The "de minimis" rate may be applied only to modified total direct costs (MTDC) as defined by the Part 200 Uniform Requirements.

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

Any "subrecipient" at any tier must have written procedures in place to respond in the event of an actual or imminent "breach" (OMB M-17-12) if it (or a subrecipient)--(1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of "personally identifiable information (PII)" (2 CFR 200.79) within the scope of an OJP grant-funded program or activity, or (2) uses or operates a "Federal information system" (OMB Circular A-130).

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

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

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

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

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

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

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

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

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

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

16 Requirement for data on performance and effectiveness under the award

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

17 OJP Training Guiding Principles

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

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

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

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

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

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

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

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

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

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

21 Restrictions on "lobbying"

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

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

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applies to Indian tribes and tribal organizations.

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

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

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions that may be set out in applicable appropriations acts are indicated at [https://ojp.gov/funding/Explore/FY22 AppropriationsRestrictions.htm](https://ojp.gov/funding/Explore/FY22_AppropriationsRestrictions.htm), and are incorporated by reference here. Should a question arise as to whether a particular use of federal funds by a recipient (or a subrecipient) would or might fall within the scope of an appropriations-law restriction, the recipient is to contact OJP for guidance, and may not proceed without the express prior written approval of OJP.

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

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

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

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

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

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

The foregoing is not intended, and shall not be understood by the agency making this award,

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

1. In accepting this award, the subrecipient—

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

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

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

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

ii. it has made appropriate inquiry, or otherwise has an adequate factual basis, to support this representation; and

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

25

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

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

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

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

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

26 Encouragement of policies to ban text messaging while driving

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

27 Access to records

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

28 VOCA Requirements

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

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

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

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

30 Employment eligibility verification for hiring under the award

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

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

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

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activities under this award of both--

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

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

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

2. Monitoring

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

3. Allowable costs

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

4. Rules of construction

A. Staff involved in hiring process

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

B. Employment eligibility confirmation with E-verify

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

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

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

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

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

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

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

SCOPE. A. This condition applies with respect to any procurement of property or services that is funded (in whole or in part) by this award, whether by any subrecipient at any tier, and regardless of the dollar amount of the purchase or acquisition, the method of procurement, or the nature of any legal instrument used. The provisions of this condition must be among those included in any subaward (at any tier). The subrecipient (at any tier), agent, otherwise -- in undertaking any work, project, or activity for or on behalf of (or in providing goods or services to or on behalf of) the federal government, and includes any applicant for such employment or engagement, and any person or entity committed by legal instrument to undertake any such work, project, or activity (or to provide such goods or services) in future.

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

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

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

2. Monitoring

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

3. Allowable costs

To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions

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designed to ensure compliance with this condition.

4. Rules of construction

C. The term "associate of the federal government" means any person or entity engaged or employed (in the past or at present) by or on behalf of the federal government -- as an employee, contractor or subcontractor (at any tier), grant

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

Any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements (including requirements to report allegations) pertaining to prohibited conduct related to the trafficking of persons, whether on the part of subrecipients ("subgrantees"), or individuals defined (for purposes of this condition) as "employees" of any subrecipient. The details of the subrecipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OJP web site at <https://ojp.gov/funding/Explore/ProhibitedConduct-Trafficking.htm> (Award condition: Prohibited conduct by subrecipients related to trafficking in persons (including reporting requirements and OJP authority to terminate award)), and are incorporated by reference here.

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

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

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

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

34 **Publications**

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

35 **Requirement on use of volunteers**

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

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

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

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

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

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

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

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

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

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

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

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

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

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-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 mental health treatment and services for victims of crime. This includes expenses incurred for personnel and fringe benefits.
2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in EXHIBIT C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.*
3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) years after the close of the Federal Grant.
4. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
5. All correspondence and submittals shall be directed to:
NH Department of Justice
Grants Management Unit
1 Granite Place South
Concord, NH 03301
603-271-7820 or Rhonda.J.Beauchemin@doj.nh.gov

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- PAYMENT TERMS-

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT B.
2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.
3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form G-1 section 1.8.

3a. The Subrecipient shall be awarded an amount not to exceed \$149,789 of the total Grant Limitation upon Governor and Council approval or 07/01/2025, whichever is later, to 12/31/2025, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to three months, to 03/31/2026. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.

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-EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-

I, Kassie Eafrazi [responsible official], certify that

Northern Human Services [Subrecipient] has either completed the EEOP reporting tool certification at https://ojp.gov/about/ocr/faq_eeop.htm or completed an exemption form on:

3/20/24 [date]

It is understood that subrecipients who are exempt from filing the EEOP Utilization Report, including non-profits and subrecipients with less than 50 employees, must file a declaration claiming exemption. If applicable, this Declaration Claiming Exemption form is to be emailed to the New Hampshire Department of Justice Grants Management Unit and is no longer inputted into the Federal System.

EEOP Training Requirements for Subrecipients

Kassie Eafrazi [official that completed training] has completed

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

3/20/24 [date].

DOJ Discrimination Complaint Process

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

Subrecipient Discrimination Complaint Process

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

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Certified Standard Assurances

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

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

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

- (3) I assure that, throughout the period of performance for the award (if any) made by the Department based on the application—
 - a. the Subrecipient will comply with all award requirements and all federal statutes and regulations applicable to the award;
 - b. the Subrecipient will require all subrecipients to comply with all applicable award requirements and all applicable federal statutes and regulations; and
 - c. the Subrecipient will maintain safeguards to address and prevent any organizational conflict of interest, and also to prohibit employees from using their positions in any manner that poses, or appears to pose, a personal or financial conflict of interest.

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

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- c. the Subrecipient understands that it must require any pass-through subrecipient to comply with all such applicable statutes (and associated regulations); and
- d. on behalf of the Subrecipient, I make the specific assurances set out in 28 C.F.R. §§ 42.105 and 42.204.

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

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

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

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

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

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

EXHIBIT D

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

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

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

I acknowledge that a materially false, fictitious, or fraudulent statement (or concealment or omission of a material fact) in this certification, or in the application that it supports, may be the subject of criminal prosecution (including under 18 U.S.C. §§ 1001 and/or 1621, and/or 34 U.S.C. §§ 10271-10273), and also may subject me and the Subrecipient to civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. §§ 3729-3730 and 3801-3812). I also acknowledge that the Department's awards, including certifications provided in connection with such awards, are subject to review by the Department, including by its Office of the Inspector General.

Suzanne Gaetjens-Gleson
Name of Authorized Signor

Suzanne Gaetjens-Gleson

Signature

Chief Executive Officer
Title of Authorized Signor

4/4/25

Date

EXHIBIT E

-NON-SUPPLANTING CERTIFICATION -

Supplanting defined

Federal funds must be used to supplement existing funds for program activities and must not replace those funds that have been appropriated for the same purpose. Supplanting shall be the subject of application review, as well as pre-award review, post-award monitoring, and audit. If there is a potential presence of supplanting, the Subrecipient or grantee will be required to supply documentation demonstrating that the reduction in non-Federal resources occurred for reasons other than the receipt or expected receipt of Federal funds. For certain programs, a written certification may be requested by the awarding agency or recipient agency stating that Federal funds will not be used to supplant State or local funds. See the OJP Financial Guide (Part II, Chapter 3)

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

Supplanting and job retention

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

Northern Human Services (Subrecipient) certifies that any funds awarded through this federal award shall be used to supplement existing funds for program activities and will not replace (supplant) nonfederal funds that have been appropriated for the purposes and goals of the grant.

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

Printed Name and Title of Authorized Signor: Suzanne Guehrens-Oleson, CEO

Signature: 

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

EXHIBIT F

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

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

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

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

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

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

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

3. FEDERAL TAXES

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

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.

Suzanne Gaetjens-Oleson
Name of Authorized Signor

Chief Executive Officer
Title of Authorized Signor


Signature

4/4/25
Date

Northern Human Services, 87 Washington Street, Conway, NH 03818

Name and Address of Agency

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

Name: _____	Amount: _____

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 NORTHERN HUMAN SERVICES is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on March 03, 1971. 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: 62362

Certificate Number: 0007148238



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 3rd day of April A.D. 2025.

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

David M. Scanlan
Secretary of State

Certificate of Authority # 1

(Corporation, Non-Profit Corporation)

Corporate Resolution

I, Madelene Costello, hereby certify that I am duly elected Clerk/Secretary/Officer of
(Name)

Northern Human Services. I hereby certify the following is a true copy of a vote taken at
(Name of Corporation)

a meeting of the Board of Directors/shareholders, duly called and held on January 7, 2025,
at which a quorum of the Directors/shareholders were present and voting.

VOTED: That ~~Suzanne Gaetjens-Oleson~~, Suzanne Gaetjens-Oleson, CEO (may list more than one person) is
(Name and Title)

duly authorized to enter into contracts or agreements on behalf of

Northern Human Services with the State of New Hampshire and any of
(Name of Corporation)

its agencies or departments and further is authorized to execute any documents

which may in his/her judgment be desirable or necessary to effect the purpose of
this vote.

I hereby certify that said vote has not been amended or repealed and remains in full force
and effect as of the date of the contract to which this certificate is attached. This authority
remains valid for thirty (30) days from the date of this Corporate Resolution. I further certify
that it is understood that the State of New Hampshire will rely on this certificate as evidence that
the person(s) listed above currently occupy the position(s) indicated and that they have full
authority to bind the corporation. To the extent that there are any limits on the authority of any
listed individual to bind the corporation in contracts with the State of New Hampshire, all such
limitations are expressly stated herein.

DATED: 4.10.25

ATTEST: Madelene Costello President
(Name & Title)

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
4/16/2025

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

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

PRODUCER USI Insurance Services LLC 3 Executive Park Drive, Suite 300 Bedford, NH 03110 855 874-0123	CONTACT NAME: Christine A Skehan
	PHONE (A/C, No, Ext): 855 874-0123 FAX (A/C, No): E-MAIL ADDRESS: Christine.Skehan@usi.com
INSURED Northern Human Services, Inc. 87 Washington Street Conway, NH 03818-6044	INSURER(S) AFFORDING COVERAGE NAIC #
	INSURER A: Philadelphia Indemnity Insurance Co. 18058
	INSURER B: Philadelphia Insurance Company 32204
	INSURER C:
	INSURER D:
	INSURER E:

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSR	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:		PHPK2674093019	03/31/2025	03/31/2026	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 - COMP/OP AGG: \$3,000,000
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY		PHPK2674097019	03/31/2025	03/31/2026	COMBINED SINGLE LIMIT (Ea accident): \$1,000,000 BODILY INJURY (Per person): \$ BODILY INJURY (Per accident): \$ PROPERTY DAMAGE (Per accident): \$
B	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$10000		PHUB907132021	03/31/2025	03/31/2026	EACH OCCURRENCE: \$10,000,000 AGGREGATE: \$10,000,000
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y/N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A				PER STATUTE OTH-ER E.L. EACH ACCIDENT: \$ E.L. DISEASE - EA EMPLOYEE: \$ E.L. DISEASE - POLICY LIMIT: \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks, Schedules, may be attached if more space is required)
Evidence of Insurance
 Employees of Northern Human Services share in the limits of Insurance of the Entity.
 Physicians have their own separate \$1M/\$3M limits of insurance, and do not share in the entity Limits of Insurance.
Evidence of Insurance.

CERTIFICATE HOLDER NH Dept of Justice 1 Granite Place South Concord, NH 03301	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
--	---

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 04/16/2025

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

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

PRODUCER: USI Insurance Services LLC, 3 Executive Park Drive, Suite 300, Bedford, NH 03110, 855 874-0123. CONTACT NAME: Christine A Skehan, PHONE: 855 874-0123, E-MAIL: Christine.Skehan@usi.com. INSURER(S) AFFORDING COVERAGE: NH Employers Insurance Company, NAIC #: 13083.

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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

Table with columns: INSR LTR, TYPE OF INSURANCE, ADDL SUBR INSR, POLICY NUMBER, POLICY EFF (MM/DD/YYYY), POLICY EXP (MM/DD/YYYY), LIMITS. Includes rows for Commercial General Liability, Automobile Liability, Umbrella Liability, and Workers Compensation and Employers' Liability.

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

CERTIFICATE HOLDER: State of NH Department of Justice, 1 Granite Place South, Concord, NH 03301. CANCELLATION: SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE: [Signature]

Financial Statements

NORTHERN HUMAN SERVICES, INC.

**FOR THE YEARS ENDED JUNE 30, 2023 AND 2022
AND
INDEPENDENT AUDITORS' REPORT**

*Leone,
McDonnell
& Roberts*
PROFESSIONAL ASSOCIATION

CERTIFIED PUBLIC ACCOUNTANTS

NORTHERN HUMAN SERVICES, INC.

**FOR THE YEARS ENDED
JUNE 30, 2023 AND 2022**

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Northern Human Services, Inc.

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of Northern Human Services, Inc. (a New Hampshire nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of cash flows, and notes to the financial statements for the years then ended, and the related statements of activities and functional expenses for the year ended June 30, 2023.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Northern Human Services, Inc. as of June 30, 2023 and 2022, and its cash flows for the years then ended, and the changes in its net assets for the year ended June 30, 2023 in accordance with accounting principles generally accepted in the United States of America.

Basis of Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Northern Human Services, Inc. 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 opinions.

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 Northern Human Services, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibility 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 generally accepted auditing standards 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 generally accepted auditing standards 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 Northern Human Services, Inc.'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 Northern Human Services, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of functional revenues and expenses on pages 28 – 36 and accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* on page 37, are presented for purposes of additional analysis and are 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 functional revenues and expenses and schedule of expenditures of federal awards are 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 30, 2024, on our consideration of Northern Human Services, Inc.'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 Northern Human Services, Inc.'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 Northern Human Services, Inc.'s internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited Northern Human Services, Inc.'s 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated May 30, 2023. 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.

*Leone McDonnell Roberts,
Professional Association*

March 30, 2024
North Conway, New Hampshire

NORTHERN HUMAN SERVICES, INC.

**STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2023 AND 2022**

ASSETS

	<u>2023</u>	<u>2022</u>
CURRENT ASSETS		
Cash and cash equivalents, undesignated	\$ 21,034,112	\$ 24,125,943
Cash and cash equivalents, board designated	318,202	318,202
Accounts receivable, less allowance of \$348,000 and \$213,000 for 2023 and 2022, respectively	1,818,367	1,630,376
Grants receivable	133,871	921,033
Assets, limited use	712,862	726,917
Due from related party	91,582	-
Prepaid expenses and deposits	<u>144,517</u>	<u>201,166</u>
Total current assets	<u>24,253,513</u>	<u>27,923,637</u>
PROPERTY AND EQUIPMENT, NET	<u>406,761</u>	<u>375,056</u>
OTHER ASSETS		
Investments	2,376,577	2,184,839
Right of use asset, operating	<u>214,606</u>	<u>-</u>
Total other assets	<u>2,591,183</u>	<u>2,184,839</u>
Total assets	<u>\$ 27,251,457</u>	<u>\$ 30,483,532</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable and accrued expenses	\$ 1,156,282	\$ 1,325,789
Accrued payroll and related liabilities	459,537	1,465,707
Compensated absences payable	850,164	740,191
Other grants payable	1,114,041	2,307,279
Refundable advances	117,620	111,255
Deferred revenue	166,342	388,399
Refundable advances, maintenance of effort	101,803	631,469
Client funds held in trust	363,191	427,648
Due to related party	-	422,343
Current portion of right of use liability, operating	<u>61,320</u>	<u>-</u>
Total current liabilities	<u>4,390,300</u>	<u>7,820,080</u>
LONG TERM LIABILITIES		
Right of use liability, operating, net of current portion	<u>153,286</u>	<u>-</u>
Total liabilities	<u>4,543,586</u>	<u>7,820,080</u>
NET ASSETS		
Net assets without donor restrictions		
Undesignated	22,132,211	22,087,818
Board designated	<u>318,202</u>	<u>318,202</u>
Total net assets without donor restrictions	<u>22,450,413</u>	<u>22,406,020</u>
Net assets with donor restrictions	<u>257,458</u>	<u>257,432</u>
Total net assets	<u>22,707,871</u>	<u>22,663,452</u>
Total liabilities and net assets	<u>\$ 27,251,457</u>	<u>\$ 30,483,532</u>

See Notes to Financial Statements

NORTHERN HUMAN SERVICES, INC.

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2023 Total</u>	<u>2022 Summarized</u>
PUBLIC SUPPORT				
State and federal grants	\$ 3,504,762	\$ -	\$ 3,504,762	\$ 2,251,017
Other public support	577,793	-	577,793	704,252
Local and county support	434,201	-	434,201	495,045
Donations	<u>57,315</u>	<u>-</u>	<u>57,315</u>	<u>69,645</u>
Total public support	<u>4,574,071</u>	<u>-</u>	<u>4,574,071</u>	<u>3,519,959</u>
REVENUES				
Program service fees	43,969,706	-	43,969,706	44,145,561
Production income	31,674	-	31,674	71,325
Other revenues	<u>483,258</u>	<u>-</u>	<u>483,258</u>	<u>320,685</u>
Total revenues	<u>44,484,638</u>	<u>-</u>	<u>44,484,638</u>	<u>44,537,571</u>
Total public support and revenues	<u>49,058,709</u>	<u>-</u>	<u>49,058,709</u>	<u>48,057,530</u>
EXPENSES				
Program Services:				
Mental health	12,361,875	-	12,361,875	11,678,621
Developmental services	<u>29,255,639</u>	<u>-</u>	<u>29,255,639</u>	<u>25,991,352</u>
Total program services	41,617,514	-	41,617,514	37,669,973
General management	<u>7,676,654</u>	<u>-</u>	<u>7,676,654</u>	<u>7,526,323</u>
Total expenses	<u>49,294,168</u>	<u>-</u>	<u>49,294,168</u>	<u>45,196,296</u>
EXCESS (DEFICIENCY) OF PUBLIC SUPPORT AND REVENUES OVER EXPENSES	<u>(235,459)</u>	<u>-</u>	<u>(235,459)</u>	<u>2,861,234</u>
NON-OPERATING INCOME				
Investment return (loss)	200,418	-	200,418	(326,044)
Interest income	79,184	276	79,460	12,905
Net assets released from restrictions	<u>250</u>	<u>(250)</u>	<u>-</u>	<u>-</u>
Total non-operating income	<u>279,852</u>	<u>26</u>	<u>279,878</u>	<u>(313,139)</u>
Change in net assets	44,393	26	44,419	2,548,095
NET ASSETS, BEGINNING OF YEAR	<u>22,406,020</u>	<u>257,432</u>	<u>22,663,452</u>	<u>20,115,357</u>
NET ASSETS, END OF YEAR	<u>\$ 22,450,413</u>	<u>\$ 257,458</u>	<u>\$ 22,707,871</u>	<u>\$ 22,663,452</u>

See Notes to Financial Statements

NORTHERN HUMAN SERVICES, INC.

**STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 44,419	\$ 2,548,095
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	79,727	87,099
Unrealized (gain) loss on investments	(108,766)	516,823
Realized gain on investments	(32,722)	(141,671)
(Increase) decrease in assets:		
Accounts receivable	(187,991)	2,062,415
Grants receivable	787,162	(696,846)
Assets, limited use	14,055	79,399
Due from related party	(91,582)	-
Prepaid expenses and deposits	56,649	5,731
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	(169,507)	24,808
Accrued payroll and related liabilities	(1,006,170)	(190,951)
Compensated absences payable	109,973	(74,799)
Other grants payable	(1,193,238)	1,381,794
Refundable advances	6,365	1,255
Deferred revenue	(222,057)	105,782
Refundable advances, maintenance of effort	(529,666)	631,469
Client funds held in trust	(64,457)	(41,968)
Due to related party	(422,343)	369,135
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>(2,930,149)</u>	<u>6,667,570</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property	(111,432)	(268,251)
Purchases of investments	(782,752)	(536,028)
Proceeds from sales of investments	791,432	550,005
Reinvested dividends	(58,930)	(49,108)
Change in cash value of life insurance	-	470,832
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>(161,682)</u>	<u>167,450</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(3,091,831)	6,835,020
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>24,444,145</u>	<u>17,609,125</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 21,352,314</u>	<u>\$ 24,444,145</u>

See Notes to Financial Statements

NORTHERN HUMAN SERVICES, INC.

**STATEMENT OF FUNCTIONAL EXPENSES
TOTALS FOR ALL PROGRAMS**

**FOR THE YEAR ENDED JUNE 30, 2023
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Mental Health</u>	<u>Developmental Services</u>	<u>Subtotals</u>	<u>General Management</u>	<u>2023 Total</u>	<u>2022 Summarized</u>
EXPENSES						
Salaries and wages	\$ 8,442,713	\$ 7,211,701	\$ 15,654,414	\$ 4,346,131	\$ 20,000,545	\$ 17,721,919
Employee benefits	1,437,432	1,372,032	2,809,464	907,217	3,716,681	3,835,303
Payroll taxes	616,524	526,796	1,143,320	315,759	1,459,079	1,286,841
Client wages	73,685	21,115	94,800	-	94,800	96,342
Professional fees	196,539	18,546,617	18,743,156	429,093	19,172,249	18,445,948
Staff development and training	22,232	20,897	43,129	20,765	63,894	47,037
Occupancy costs	279,658	290,135	569,793	660,063	1,229,856	1,186,126
Consumable supplies	166,988	147,751	314,739	74,445	389,184	365,375
Equipment expenses	154,234	115,900	270,134	301,585	571,719	380,143
Communications	196,863	135,004	331,867	52,538	384,405	367,471
Travel and transportation	238,701	622,267	860,968	38,163	899,131	679,412
Assistance to individuals	3,020	75,446	78,466	1,058	79,524	106,064
Insurance	92,687	74,193	166,880	45,982	212,862	194,908
Membership dues	40,848	45,339	86,187	14,280	100,467	113,217
Bad debt expense	385,662	40,218	425,880	-	425,880	358,261
Other expenses	14,089	10,228	24,317	469,575	493,892	11,929
Total expenses	<u>\$ 12,361,875</u>	<u>\$ 29,255,639</u>	<u>\$ 41,617,514</u>	<u>\$ 7,676,654</u>	<u>\$ 49,294,168</u>	<u>\$ 45,196,296</u>

See Notes to Financial Statements

NORTHERN HUMAN SERVICES, INC.

**STATEMENT OF FUNCTIONAL EXPENSES
MENTAL HEALTH**

**FOR THE YEAR ENDED JUNE 30, 2023
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Non-Specialized Outpatient</u>	<u>State Eligible Adult Outpatient</u>	<u>Outpatient Contracts</u>	<u>Children and Adolescents</u>
EXPENSES				
Salaries and wages	\$ 234,352	\$ 1,071,910	\$ 274,895	\$ 1,122,185
Employee benefits	33,883	143,490	34,442	197,562
Payroll taxes	17,727	72,479	20,739	80,785
Client wages	-	-	-	-
Professional fees	4,803	16,073	3,507	38,057
Staff development and training	467	4,496	106	4,169
Occupancy costs	3,586	6,672	1,131	6,685
Consumable supplies	12,664	7,118	1,340	9,969
Equipment expenses	5,802	19,191	3,949	18,992
Communications	1,588	23,171	5,461	22,489
Travel and transportation	513	985	5,248	29,306
Assistance to individuals	539	1,260	-	22
Insurance	3,547	13,479	3,443	12,429
Membership dues	2,884	7,980	1,737	5,518
Bad debt expense	147,516	64,286	-	7,381
Other expenses	61	380	93	486
Total expenses	<u>\$ 469,932</u>	<u>\$ 1,452,970</u>	<u>\$ 356,091</u>	<u>\$ 1,556,035</u>

See Notes to Financial Statements

NORTHERN HUMAN SERVICES, INC.STATEMENT OF FUNCTIONAL EXPENSES
MENTAL HEALTHFOR THE YEAR ENDED JUNE 30, 2023
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	<u>Emergency Services</u>	<u>Other Non-BBH</u>	<u>Integrated Health Grant</u>	<u>Bureau of Drug & Alcohol Services</u>
EXPENSES				
Salaries and wages	\$ 197,336	\$ 286,049	\$ 440,280	\$ 31,600
Employee benefits	34,827	46,413	61,845	11,382
Payroll taxes	14,083	20,226	31,566	2,559
Client wages	-	-	-	-
Professional fees	6,555	15,082	16,360	1,173
Staff development and training	376	4,234	430	42
Occupancy costs	1,715	1,680	36	406
Consumable supplies	662	3,197	2,162	412
Equipment expenses	7,100	5,496	1,425	1,324
Communications	14,432	6,181	11,736	546
Travel and transportation	246	7,426	4,678	139
Assistance to individuals	-	383	-	-
Insurance	5,506	3,462	33	1,494
Membership dues	2,060	1,461	178	373
Bad debt expense	8,170	117	19,285	2,154
Other expenses	4	914	195	1
	<u>4</u>	<u>914</u>	<u>195</u>	<u>1</u>
Total expenses	<u>\$ 293,072</u>	<u>\$ 402,321</u>	<u>\$ 590,209</u>	<u>\$ 53,605</u>

See Notes to Financial Statements

NORTHERN HUMAN SERVICES, INC.**STATEMENT OF FUNCTIONAL EXPENSES
MENTAL HEALTH****FOR THE YEAR ENDED JUNE 30, 2023
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Drug Court</u>	<u>Vocational Services</u>	<u>Restorative Partial Hospital</u>	<u>Case Management</u>
EXPENSES				
Salaries and wages	\$ 253,041	\$ 188,738	\$ 46,420	\$ 956,901
Employee benefits	60,127	25,280	12,414	193,675
Payroll taxes	18,511	16,574	3,406	71,249
Client wages	-	26,830	-	-
Professional fees	9,975	2,926	458	13,346
Staff development and training	366	182	16	769
Occupancy costs	848	2,681	133	4,874
Consumable supplies	4,136	2,130	9,597	2,516
Equipment expenses	3,429	3,073	528	15,573
Communications	3,958	5,316	456	15,553
Travel and transportation	6,753	26,679	53	41,329
Assistance to individuals	-	-	52	138
Insurance	2,034	1,858	531	10,557
Membership dues	934	795	139	4,014
Bad debt expense	1,381	-	-	25,868
Other expenses	842	7	1	2,676
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenses	<u>\$ 366,335</u>	<u>\$ 303,069</u>	<u>\$ 74,204</u>	<u>\$ 1,359,038</u>

See Notes to Financial Statements

NORTHERN HUMAN SERVICES, INC.**STATEMENT OF FUNCTIONAL EXPENSES
MENTAL HEALTH****FOR THE YEAR ENDED JUNE 30, 2023
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Supportive Living</u>	<u>Community Residences</u>	<u>Bridge Grant</u>	<u>Victims of Crime Act Program</u>
EXPENSES				
Salaries and wages	\$ 586,216	\$ 911,095	\$ 57,630	\$ 378,939
Employee benefits	136,271	204,943	12,827	58,825
Payroll taxes	44,892	66,250	4,156	25,744
Client wages	-	-	-	-
Professional fees	7,485	12,489	1,298	5,152
Staff development and training	243	604	25	780
Occupancy costs	3,148	48,073	128,683	2,259
Consumable supplies	2,868	38,863	1,141	1,989
Equipment expenses	8,571	15,023	922	6,159
Communications	9,346	36,578	2,061	7,031
Travel and transportation	30,268	14,310	5,017	3,864
Assistance to individuals	355	208	-	3
Insurance	6,864	9,884	620	4,672
Membership dues	2,207	3,699	233	1,874
Bad debt expense	15,097	32,651	-	22,252
Other expenses	882	119	300	71
	<u>\$ 854,713</u>	<u>\$ 1,394,789</u>	<u>\$ 214,913</u>	<u>\$ 519,614</u>
Total expenses				

See Notes to Financial Statements

NORTHERN HUMAN SERVICES, INC.STATEMENT OF FUNCTIONAL EXPENSES
MENTAL HEALTHFOR THE YEAR ENDED JUNE 30, 2023
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	<u>ACT</u> <u>Team</u>	<u>System of</u> <u>Care</u>	<u>Other</u> <u>Mental Health</u> <u>Programs</u>	<u>Total</u> <u>Mental Health</u> <u>Programs</u>	<u>2022</u> <u>Summarized</u>
EXPENSES					
Salaries and wages	\$ 972,438	\$ 106,068	\$ 326,620	\$ 8,442,713	\$ 6,941,012
Employee benefits	144,046	5,193	19,987	1,437,432	1,400,012
Payroll taxes	68,843	8,092	28,643	616,524	502,477
Client wages	-	-	46,855	73,685	53,718
Professional fees	22,279	274	19,247	196,539	1,430,397
Staff development and training	2,148	1,872	907	22,232	18,997
Occupancy costs	41,696	70	25,282	279,658	363,146
Consumable supplies	5,024	3,494	57,706	166,988	132,296
Equipment expenses	15,027	319	22,331	154,234	110,389
Communications	24,182	384	6,394	196,863	169,881
Travel and transportation	37,551	2,097	22,239	238,701	170,152
Assistance to individuals	60	-	-	3,020	10,323
Insurance	11,375	-	899	92,687	80,580
Membership dues	4,106	83	573	40,848	39,648
Bad debt expense	39,504	-	-	385,662	248,513
Other expenses	449	-	6,608	14,089	7,080
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenses	\$ <u>1,388,728</u>	\$ <u>127,946</u>	\$ <u>584,291</u>	\$ <u>12,361,875</u>	\$ <u>11,678,621</u>

See Notes to Financial Statements

NORTHERN HUMAN SERVICES, INC.

**STATEMENT OF FUNCTIONAL EXPENSES
DEVELOPMENTAL SERVICES**

**FOR THE YEAR ENDED JUNE 30, 2023
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Service Coordination</u>	<u>School District Contracts</u>	<u>Day Programs</u>	<u>Early Supports & Services</u>	<u>Independent Living Services</u>
EXPENSES					
Salaries and wages	\$ 474,416	\$ 6,279	\$ 2,273,859	\$ 518,098	\$ 116,233
Employee benefits	82,494	3,392	497,409	78,335	12,279
Payroll taxes	35,234	713	169,914	38,744	8,968
Client wages	-	609	12,162	-	-
Professional fees	531,456	1,306	543,497	159,541	21,057
Staff development and training	320	29	7,724	320	51
Occupancy costs	14,256	297	69,448	15,965	733
Consumable supplies	2,765	271	17,714	6,781	1,353
Equipment expenses	7,578	669	49,362	9,487	1,510
Communications	11,689	307	41,283	15,696	402
Travel and transportation	8,659	627	353,631	80,767	11,575
Assistance to individuals	12	-	11,152	110	35
Insurance	5,087	555	24,630	5,951	1,331
Membership dues	21,275	107	11,394	1,037	174
Bad debt expense	-	-	6,275	31,481	318
Other expenses	115	8	5,647	485	202
Total expenses	<u>\$ 1,195,356</u>	<u>\$ 15,169</u>	<u>\$ 4,095,101</u>	<u>\$ 962,798</u>	<u>\$ 176,221</u>

See Notes to Financial Statements

NORTHERN HUMAN SERVICES, INC.**STATEMENT OF FUNCTIONAL EXPENSES
DEVELOPMENTAL SERVICES****FOR THE YEAR ENDED JUNE 30, 2023
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Family Residence</u>	<u>Combined Day/ Residential Vendor</u>	<u>Individual Supported Living</u>	<u>Consolidated Services</u>	<u>Combined Day/ Residential Services</u>
EXPENSES					
Salaries and wages	\$ 2,132,113	\$ -	\$ 300,783	\$ 879,148	\$ 30,609
Employee benefits	369,245	-	89,406	121,901	6,149
Payroll taxes	160,385	-	21,278	53,793	2,196
Client wages	8,344	-	-	-	-
Professional fees	3,182,283	1,702,959	5,746	2,460,447	1,898,907
Staff development and training	7,651	-	269	1,336	14
Occupancy costs	124,104	-	59,542	640	1,472
Consumable supplies	77,618	-	18,581	1,419	10,830
Equipment expenses	31,732	-	7,083	1,858	409
Communications	45,744	-	3,513	5,030	333
Travel and transportation	54,820	-	10,487	84,371	248
Assistance to individuals	2,695	-	-	39,351	90
Insurance	26,179	-	3,038	1,837	314
Membership dues	6,211	-	598	3,757	63
Bad debt expense	2,144	-	-	-	-
Other expenses	1,146	-	217	20	-
	<u>\$ 6,232,414</u>	<u>\$ 1,702,959</u>	<u>\$ 520,541</u>	<u>\$ 3,654,908</u>	<u>\$ 1,951,634</u>
Total expenses					

See Notes to Financial Statements

NORTHERN HUMAN SERVICES, INC.**STATEMENT OF FUNCTIONAL EXPENSES
DEVELOPMENTAL SERVICES****FOR THE YEAR ENDED JUNE 30, 2023
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	Acquired Brain <u>Disorder</u>	Other Developmental Services <u>Programs</u>	Total Developmental Services <u>Programs</u>	2022 <u>Summarized</u>
EXPENSES				
Salaries and wages	\$ 43,743	\$ 436,420	\$ 7,211,701	\$ 7,527,386
Employee benefits	15,955	95,467	1,372,032	1,746,022
Payroll taxes	3,077	32,494	526,796	571,524
Client wages	-	-	21,115	29,267
Professional fees	284,829	7,754,589	18,546,617	14,395,622
Staff development and training	19	3,164	20,897	16,661
Occupancy costs	764	2,914	290,135	517,697
Consumable supplies	1,021	9,398	147,751	170,398
Equipment expenses	588	5,624	115,900	160,938
Communications	767	10,240	135,004	149,335
Travel and transportation	3,095	13,987	622,267	416,163
Assistance to individuals	-	22,001	75,446	81,137
Insurance	485	4,786	74,193	82,892
Membership dues	62	661	45,339	41,277
Bad debt expense	-	-	40,218	82,355
Other expenses	52	2,336	10,228	2,678
	<u>52</u>	<u>2,336</u>	<u>10,228</u>	<u>2,678</u>
Total expenses	<u>\$ 354,457</u>	<u>\$ 8,394,081</u>	<u>\$ 29,255,639</u>	<u>\$ 25,991,352</u>

See Notes to Financial Statements

NORTHERN HUMAN SERVICES, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

Northern Human Services, Inc. (the Organization), is a New Hampshire nonprofit corporation, and was created to develop and provide a comprehensive program of mental health, developmental disabilities, and rehabilitative care to the residents of Northern New Hampshire.

Basis of Accounting

The financial statements of Northern Human Services, Inc. have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables and other liabilities.

Basis of Presentation

The Organization is required to report information regarding its financial position and activities according to the following net asset classifications. The classes of net assets are determined by the presence or absence of donor restrictions.

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

As of June 30, 2023 and 2022, the Organization had net assets with donor restrictions and net assets without donor restrictions.

Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Contributions

All contributions are considered to be available for use without donor restrictions unless specifically restricted by the donor. Amounts received that are restricted by the donor for future periods or for specific purposes are reported as support with donor restrictions, depending on the nature of the restrictions. However, if a restriction is fulfilled in the same period in which the contribution is received, the Organization reports the support as without donor restrictions.

Cash Equivalents

The Organization considers all highly liquid financial instruments with original maturities of three months or less to be cash equivalents.

NORTHERN HUMAN SERVICES, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to activities and a credit to a valuation allowance based on historical account write-off patterns by the payor, adjusted as necessary to reflect current conditions. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The Organization has no policy for charging interest on overdue accounts nor are its accounts receivable pledged as collateral.

It is the policy of the Organization to provide services to all eligible residents of Northern New Hampshire without regard to ability to pay. As a result of this policy, all charity care write-offs are recorded as reductions of revenue in the period in which services are provided. The accounts receivable allowance includes the estimated amount of charity care and contractual allowances included in the accounts receivable balances. The computation of the contractual allowance is based on historical ratios of fees charged to amounts collected.

Property and Depreciation

Property and equipment are recorded at cost or, if contributed, at estimated fair value at the date of contribution. Material assets with a useful life in excess of one year are capitalized. Depreciation is provided for using the straight-line method in amounts designed to amortize the cost of the assets over their estimated useful lives as follows:

Vehicles	5 – 10 years
Equipment	3 – 10 years

Costs for repairs and maintenance are expensed when incurred and betterments are capitalized. Assets sold or otherwise disposed of are removed from the accounts, along with the related accumulated depreciation, and any gain or loss is recognized.

Investments

Investments consist of mutual funds and interest-bearing investments and are stated at fair value on the statements of financial position based on quoted market prices. The Organization's investments are subject to various risks, such as interest rate, credit and overall market volatility, which may substantially impact the fair value of such investments at any given time.

Accrued Earned Time

The Organization has accrued a liability for future compensated absences that its employees have earned and which is vested with the employees.

Refundable Advances

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services are provided or costs are incurred.

Program Service Fee Revenue

The Organization has agreements with third-party payors that provide for payments to the Organization at amounts different from its established rates. Payment arrangements include reimbursed costs, discounted charges, and per diem payments. Program service fee revenue is reported at the estimated net realizable amounts from clients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with the third-party payors. Retroactive adjustments are accrued on an estimated basis in the

NORTHERN HUMAN SERVICES, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

period the related services are rendered and adjusted in future periods as final settlements are determined.

Advertising

The Organization expenses advertising costs as incurred.

Summarized Financial Information

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2022, from which the summarized information was derived.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis. Natural expenses are defined by their nature, such as salaries, rent, supplies, etc. Functional expenses are classified by the type of activity for which expenses are incurred, such as management and general and direct program costs. Expenses are allocated by function using a reasonable and consistent approach that is primarily based on function and use. The costs of providing certain program and supporting services have been directly charged.

Income Taxes

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(a) and has been classified as an organization that is not a private foundation.

FASB ASC 740, Accounting for Income Taxes, establishes the minimum threshold for recognizing, and a system for measuring, the benefits of tax return positions in financial statements, and is effective for Northern Human Services' current year. Management has analyzed Northern Human Services' tax positions taken on its information returns for all open tax years (three years) and has concluded that no additional provision for income tax is required in the Organization's financial statements.

New Accounting Pronouncement

In February 2016, the Financial Accounting Standards Board (FASB) issued ASU 2016-02, *Leases*, to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities on the statement of financial position and disclosing key information about leasing arrangements for lessees and lessors. The standard applies a right of use model that requires all leases with a lease term of more than 12 months to recognize an asset representing its right to use the underlying asset for the lease term and liability to make lease payments to be recorded. The Organization elected not to restate the comparative period. The Organization also elected not to reassess at adoption (i) expired or existing contracts to determine whether they are or contain a lease, (ii) the lease classification of any existing leases, (iii) initial direct costs for existing leases. The adoption of ASU 2016-02 resulted in the recognition of an operating right of use assets and operating lease liabilities of \$214,606 as of June 30, 2023. Results for periods beginning prior to July 1, 2022 continue to be reported in accordance with the Organization's historical accounting treatment. The adoption of ASU 2016-02 did not have a material impact on the Organization's operations or cash flows.

NORTHERN HUMAN SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

Revenue Recognition

The Organization derives revenues from services provided to its clients. Service revenue is reported at the amount that reflects consideration to which the Organization expects to be entitled in exchange for providing services. These amounts are due from clients and third-party payors. Revenue is recognized as performance obligations are satisfied. Performance obligations are determined based on the nature of the services provided by the Organization and the contract with the client or third-party and are satisfied when the service is performed.

The Organization determines the transaction price based on standard charges for goods and services provided as well as the state contract rate with third-party payors.

2. AVAILABILITY AND LIQUIDITY

The following represents the Organization's financial assets as of June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Financial assets at year end:		
Cash and cash equivalents	\$ 21,352,314	\$ 24,444,145
Accounts receivable, net	1,818,367	1,630,376
Grants receivable	133,871	921,033
Assets, limited use	712,862	726,917
Due from related party	91,582	-
Investments	<u>2,376,577</u>	<u>2,184,839</u>
Total financial assets	26,485,573	29,907,310
Less amounts not available to be used within one year:		
Cash and cash equivalents, board designated	318,202	318,202
Client funds held in trust	363,191	427,648
Net assets with donor restrictions	<u>257,458</u>	<u>257,432</u>
Total amounts not available within one year	<u>938,851</u>	<u>1,003,282</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 25,546,722</u>	<u>\$ 28,904,028</u>

The Organization's goal is generally to maintain financial assets to meet 120 days of operating expenses (approximately \$16,200,000).

3. ASSETS, LIMITED USE

As of June 30, 2023 and 2022, assets, limited use consisted of the following:

	<u>2023</u>	<u>2022</u>
Donor restricted cash	\$ 257,458	\$ 257,432
Client funds held in trust	363,190	427,648
Employee benefits	<u>92,214</u>	<u>41,837</u>
Total assets, limited use	<u>\$ 712,862</u>	<u>\$ 726,917</u>

NORTHERN HUMAN SERVICES, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

4. PROPERTY AND DEPRECIATION

As of June 30, 2023 and 2022, property and equipment consisted of the following:

	<u>2023</u>	<u>2022</u>
Vehicles	\$ 242,373	\$ 242,373
Equipment	<u>634,914</u>	<u>523,482</u>
Total property and equipment	877,287	765,855
Less accumulated depreciation	<u>470,526</u>	<u>390,799</u>
Property and equipment, net	<u>\$ 406,761</u>	<u>\$ 375,056</u>

Depreciation expense totaled \$79,727 and \$87,099 for the years ended June 30, 2023 and 2022, respectively.

5. INVESTMENTS

The Organization's investments are presented in the financial statements in the aggregate at fair value and consisted of the following as of June 30, 2023 and 2022:

	<u>2023</u>		<u>2022</u>	
	<u>Fair Value</u>	<u>Cost</u>	<u>Fair Value</u>	<u>Cost</u>
Money Market Funds	\$ 77,414	\$ 77,414	\$ 20,487	\$ 20,487
Mutual Funds:				
Domestic equity funds	1,163,613	988,750	767,142	703,089
International equity funds	459,261	446,570	336,644	365,625
Fixed income funds	676,289	769,818	1,057,981	1,174,351
Other mutual funds	<u>-</u>	<u>-</u>	<u>2,585</u>	<u>2,691</u>
Total	<u>\$ 2,376,577</u>	<u>\$ 2,282,552</u>	<u>\$ 2,184,839</u>	<u>\$ 2,266,243</u>

Investments in common stock and U.S. government securities are valued at the closing price reported in the active market in which the securities are traded. Management considers all investments to be long term in nature.

	<u>2023</u>	<u>2022</u>
<u>Components of Investment Return (Loss):</u>		
Interest and dividends	\$ 58,930	\$ 49,108
Unrealized gains (losses) on investments	108,766	(516,823)
Realized gains on investments	<u>32,722</u>	<u>141,671</u>
	<u>\$ 200,418</u>	<u>\$ (326,044)</u>

Investment management fees for the years ended June 30, 2023 and 2022 were \$17,224 and \$18,533, respectively, and were netted with investment return.

NORTHERN HUMAN SERVICES, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

6. FAIR VALUE MEASUREMENTS

FASB ASC Topic No. 820-10 provides a definition of fair value which focuses on an exit price rather than an entry price, establishes a framework in generally accepted accounting principles for measuring fair value which emphasizes that fair value is a market-based measurement, not an entity-specific measurement, and requires expanded disclosures about fair value measurements. In accordance with *FASB ASC 820-10*, the Organization may use valuation techniques consistent with market, income and cost approaches to measure fair value. As a basis for considering market participant assumptions in fair value measurements, *ASC Topic 820* establishes a fair value hierarchy, which prioritizes the inputs used in measuring fair values. The hierarchy gives the highest priority to Level 1 measurements and the lowest priority to Level 3 measurements. The three levels of the fair value hierarchy under *ASC Topic 820* are described as follows:

Level 1 - Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date.

Level 2 - Inputs to the valuation methodology are other than quoted market prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies.

Level 3 - Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

The Organization's financial instruments consist of cash, short-term receivables and payables, and refundable advances. The carrying value for all such instruments, considering the terms, approximates fair value at June 30, 2023 and 2022.

The following is a description of the valuation methodologies used for assets at fair value. There have been no changes in the methodologies used at June 30, 2023 and 2022.

Mutual Funds: All actively traded mutual funds are valued at the daily closing price as reported by the fund. These funds are required to publish their daily net asset value (NAV) and to transact at that price. All mutual funds held by the Organization are open-end mutual funds that are registered with the Securities and Exchange Commission.

NORTHERN HUMAN SERVICES, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

The table below segregates all financial assets and liabilities as of June 30, 2023 and 2022 that are measured at fair value on a recurring basis (at least annually) into the most appropriate level within the fair value hierarchy based on the inputs used to determine the fair value at the measurement date:

	<u>2023</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money Market Funds	\$ 77,414	\$ -	\$ -	\$ 77,414
Mutual Funds				
Domestic equity funds	1,163,613	-	-	1,163,613
International equity funds	459,261	-	-	459,261
Fixed income funds	<u>676,289</u>	<u>-</u>	<u>-</u>	<u>676,289</u>
Total investments at fair value	<u>\$ 2,376,577</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,376,577</u>
	<u>2022</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money Market Funds	\$ 20,487	\$ -	\$ -	\$ 20,487
Mutual Funds				
Domestic equity funds	767,142	-	-	767,142
International equity funds	336,644	-	-	336,644
Fixed income funds	1,057,981	-	-	1,057,981
Other funds	<u>2,585</u>	<u>-</u>	<u>-</u>	<u>2,585</u>
Total investments at fair value	<u>\$ 2,184,839</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,184,839</u>

7. RETIREMENT PLAN

The Organization maintains a retirement plan for all eligible employees. Under the plan employees can make voluntary contributions to the plan of up to 100% of pretax or after tax annual compensation up to the maximum annual limit provided by the Internal Revenue Service. All employees who work one thousand hours per year are eligible to participate after one year of employment, as defined by the plan. During the year ended June 30, 2015, the Organization implemented a 2% discretionary contribution allocated each pay period. During the year ended June 30, 2020, the Organization increased the discretionary contribution from 2% to 3%. Contributions by the Organization totaled \$452,001 and \$437,620 for the years ended June 30, 2023 and 2022, respectively.

NORTHERN HUMAN SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

8. CONCENTRATION OF CREDIT RISK

The Organization maintains cash balances that, at times, may exceed federally insured limits. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 for the years ended June 30, 2023 and 2022. At June 30, 2023 and 2022, the Organization had cash balances in excess of FDIC coverage. However, in addition to FDIC coverage, the Organization maintains a tri-party collateralization agreement with its primary financial institution and a trustee. The trustee maintains mortgage-backed collateralization of 102% of the Organization's deposits at its financial institution. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant risk with respect to these accounts.

9. CONCENTRATION OF RISK

For the years ended June 30, 2023 and 2022, approximately 85% and 89% of the total revenue was derived from Medicaid, respectively. The future existence of the Organization is dependent upon continued support from Medicaid.

In order for the Organization to receive Medicaid funding, they must be formally approved by the State of New Hampshire, Department of Health and Human Services, Division of Community Based Care Services, Bureau of Behavioral Health, and Bureau of Developmental Services as the provider of services for individuals with mental health illnesses and developmentally disabled individuals, for that region. During the year ended June 30, 2017, the Organization was reappraised as a provider of mental health services with the Bureau of Behavioral Health.

Medicaid receivables comprise approximately 90% and 89% of the total accounts receivable balances at June 30, 2023 and 2022, respectively.

10. LEASE COMMITMENTS

On July 1, 2022, the Organization was required to adopt ASU 2016-02, Leases (Topic 842). As part of implementing ASU 2016-02, the Organization evaluated current contracts to determine which met the criteria of a lease. The right of use (ROU) assets represent the Organization's right to use underlying assets for the lease term, and the lease liabilities represent the Organization's obligation to make lease payments arising from these leases. The ROU assets and lease liabilities, all of which arise from operating leases, were calculated based on the present value of future lease payments over the lease terms. The Organization has elected to discount future cash flows at the risk free borrowing rates commensurate with the lease terms, which was 4.27% at June 30, 2023. At June 30, 2023, the right of use asset and lease liability is \$214,606. Common expenses, classified as occupancy costs in the accompanying financial statements, are considered a non-lease component under FASB ASC 842 and are recognized as costs are incurred. The Organization's operating leases are described below:

The Organization has entered into various operating lease agreements to rent certain facilities and office equipment. The terms of these leases range from one to five years. Monthly lease payments range from \$290 to \$12,755. Rent expense incurred under the lease agreements aggregated \$1,047,770 and \$995,792 for the years ended June 30, 2023 and 2022, respectively.

The Organization elected to use the risk free rate of 4.27% on all operating leases. The weighted average discount rate is 4.27%; the weighted average remaining lease term for operating lease obligations is 2.89 years.

NORTHERN HUMAN SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

Lease liability maturities as of June 30, 2023 were as follows:

<u>Year Ended</u> <u>June 30</u>	<u>Amount</u>
2024	\$ 61,320
2025	59,317
2026	57,816
2027	42,254
2028	<u>12,991</u>
Total undiscounted lease liability	233,698
Less imputed interest	<u>19,092</u>
Total lease liability	<u>\$ 214,606</u>

The scheduled future minimum lease payments for operating leases under one year in duration are \$847,224 for the year ending June 30, 2024.

See Note 11 for information regarding lease agreements with a related party.

11. RELATED PARTY TRANSACTIONS

The Organization is related to the nonprofit corporation Shallow River Properties, Inc. (Shallow River) as a result of common board membership. Shallow River was incorporated under the laws of the State of New Hampshire on September 13, 1988, for the purpose of owning, maintaining, managing, selling, and leasing real property associated with the provision of residential, treatment, and administrative services for the clients and staff of the Organization.

The Organization has transactions with Shallow River during its normal course of operations. The significant related party transactions are as follows:

Due to/from Related Party

The Organization had a receivable due from Shallow River balance in the amount of \$91,582 at June 30, 2023 and a payable due to Shallow River balance in the amount of \$422,343 at June 30, 2022, respectively.

Rental Expense

The Organization leases various properties, including office space, and properties occupied by the Organization's clients from Shallow River under the terms of tenant at will agreements. The Organization has the perpetual right to extend the leases. Total rental expense paid under the terms of the leases was \$770,034 for each of the years ended June 30, 2023 and 2022. The Organization also leases space from a board member for \$1,200 per month.

Management Fee

The Organization charges Shallow River for administrative expenses incurred on its behalf. Management fee revenue aggregated \$74,649 for each of the years ended June 30, 2023 and 2022.

NORTHERN HUMAN SERVICES, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

Donation

Although not required by agreement between Shallow River and the Organization, Shallow River generally donates the excess of its revenues over expenses to the Organization. For the year ended June 30, 2023, Shallow River did not make a donation to the Organization but retained its surplus of \$405,007 due to future plans of acquiring a new building and for use in future renovation projects and maintenance costs. For the year ended June 30, 2022, Shallow River had a net loss of \$247,951 and therefore had no surplus to donate.

12. REFUNDABLE ADVANCES, MAINTENANCE OF EFFORT

The Organization maintains contracted arrangements with multiple Medicaid managed care organizations (MCOs) that provide a set per member per month payment for health care services provided. This system helps manage costs, utilization, and quality of services. The Organization is paid prior to services being provided each month and is required to maintain certain levels of performance. A reconciliation is calculated at year end between the Organization and the MCOs to determine if the Organization has been overpaid compared to actual utilization and services performed, which the Organization would then be required to repay. At June 30, 2023 and 2022, the outstanding capitated payment liability totaled \$101,803 and \$631,469, respectively.

13. COMMITMENTS AND CONTINGENCIES

The Organization receives funding under various state and federal grants. Under the terms of these grants, the Organization is required to use the money within the grant period for purposes specified in the grant proposal. If expenditures for the grant were found not to have been made in compliance with the proposal, the Organization may be required to repay the grantor's funds.

Excess funds generated from state and/or Medicaid funded programs may be expended, at the Organization's discretion, to increase or improve service delivery within the program. The excess funds may not be used to increase spending for personnel, professional fees, fringe benefits, or capital expenditures without prior written approval of the State of New Hampshire.

The Organization has contracts with certain third-party payors requiring specific performance to supervise and document certain events relating to client treatment. These agencies periodically audit the performance of the Organization in fulfilling these requirements. If the payments were found not to have been made in compliance with the contracts, the Organization may be required to repay the funds received under the contract.

The Organization ensures its medical malpractice risks on a claims-made basis under a policy, which covers all of its employees. The Organization intends to renew coverage on a claims-made basis and anticipates that such coverage will be available.

Contracts with the State of New Hampshire and various federal agencies require that the properties supported be used for certain programs and/or to serve specified client populations. If Shallow River or the Organization should stop using the property to provide services acceptable to these grantors, the grantors would be entitled to all or part of the proceeds from the disposition of the property. These stipulations affect substantially all of the properties owned by Shallow River. The affected amount and the disposition are determined by negotiation with the granting authority at the time the property is sold.

NORTHERN HUMAN SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

14. NET ASSETS WITH DONOR RESTRICTIONS

At June 30, 2023 and 2022, net assets with donor restrictions consisted of the following:

	<u>2023</u>	<u>2022</u>
Certificates of Deposit – Memorial Fund	\$ 252,417	\$ 252,417
Dream Team Fund	2,736	2,963
Income earned on the Memorial Fund	<u>2,305</u>	<u>2,052</u>
Total net assets with donor restrictions	<u>\$ 257,458</u>	<u>\$ 257,432</u>

15. ENDOWMENT FUND AND NET ASSETS WITH DONOR RESTRICTIONS

As a result of the June 30, 2006 merger of The Center of Hope for Developmental Disabilities, Inc. (Center of Hope), with and into the Organization, the Organization assumed responsibility for certain assets of Center of Hope that are subject to charitable restrictions and designated for particular purposes, namely the Memorial Fund (the Fund).

The Fund was created by the Center of Hope in 1989 for the purpose of seeking out and funding experiences that make life more interesting and full for people with disabilities. In or around 1992, additional funds were added to the Fund as a result of a testamentary bequest of Dorothy M. Walters, for the purpose of providing “maintenance funds” for programs for individuals with mental and developmental disabilities. The Center of Hope interpreted the terms of this bequest as consistent with the purpose of the Fund, and the bequest meets the definition of an endowment fund.

The Not-for-Profit Entities Topic of the *FASB ASC (ASC 958-205 and subsections)* intends to improve the quality of consistency of financial reporting of endowments held by not-for-profit organizations. This Topic provides guidance on classifying the net assets associated with donor-restricted endowment funds held by organizations that are subject to an enacted version of the Uniform Prudent Management Institutional Funds Act (UPMIFA). New Hampshire has adopted UPMIFA. The Topic also requires additional financial statement disclosures on endowments and related net assets.

The Organization has followed an investment and spending policy to ensure a total return (income plus capital change) necessary to preserve the principal of the fund and at the same time, provide a dependable source of support for life-enhancing activities of eligible individuals. The Organization will only distribute income generated by the Fund, leaving the original corpus intact.

In recognition of the prudence required of fiduciaries, the Organization only invests the Fund in certificates of deposits, which ensures that a majority of the balance of the Fund is covered by the FDIC. The Organization has taken a risk adverse approach to managing the Fund in order to mitigate financial market risk such as interest rate, credit and overall market volatility, which could substantially impact the fair value of the Fund at any given time.

As of June 30, 2023 and 2022, the endowment was entirely composed of net assets with donor restrictions.

NORTHERN HUMAN SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

Changes in endowment net assets (at fair value) as of June 30, 2023 and June 30, 2022 were as follows:

	<u>2023</u>	<u>2022</u>
Certificates of deposit, beginning of year	\$ 252,417	\$ 252,417
Interest income	253	322
Withdrawals	<u>(253)</u>	<u>(322)</u>
Certificates of deposit end of year	<u>\$ 252,417</u>	<u>\$ 252,417</u>

16. AMERICAN RESCUE PLAN ACT

During March 2022, the Organization received funds from the State of New Hampshire Department of Health and Human Services from the American Rescue Plan Act to be used for Recruitment, Retention, and Training Programs (RRTP) for direct support workers (DSWs), direct support professionals (DSPs), and immediate supervisors. These were funds allocated for case management agencies for their employees and to pass funds through to subcontractors. During the year ended June 30, 2023, the Organization received and expended \$1,303,648 under the grant through payroll and subcontractor expenses. A liability of \$1,077,811 related to the program has been recorded in other grants payable on the statement of financial position at June 30, 2023. During the year ended June 30, 2022, the Organization received and expended \$802,680 under the grant through payroll and subcontractor expenses. A liability of \$1,896,698 related to the program has been recorded in other grants payable on the statement of financial position at June 30, 2022.

17. RECLASSIFICATION

Certain amounts and accounts from the prior year's financial statements were reclassified to enhance comparability with the current year's financial statements.

18. SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date, but arose after that date. Management has evaluated subsequent events through March 30, 2024, the date the June 30, 2023 financial statements were available for issuance.

NORTHERN HUMAN SERVICES, INC.

**SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES
TOTALS FOR ALL PROGRAMS**

**FOR THE YEAR ENDED JUNE 30, 2023
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	Mental Health	Developmental Services	Subtotals	General Management	2023 Total	2022 Summarized
REVENUES						
Program service fees:						
Client fees	\$ 344,544	\$ 20,309	\$ 364,853	\$ -	\$ 364,853	\$ 419,535
Residential fees	105,798	281,739	387,537	-	387,537	346,261
Blue Cross	195,236	65,260	260,496	-	260,496	282,899
Medicaid	11,605,528	30,143,643	41,749,171	27	41,749,198	41,912,045
Medicare	583,686	-	583,686	-	583,686	577,682
Other insurance	542,137	60,892	603,029	6	603,035	561,137
Local educational authorities	-	20,421	20,421	-	20,421	43,504
Other program fees	480	-	480	-	480	2,498
Production/service income	157	31,517	31,674	-	31,674	71,325
Public support:						
Local/county government	365,264	-	365,264	68,937	434,201	495,045
Donations/contributions	51,521	4,629	56,150	1,165	57,315	69,645
Other public support	343,090	-	343,090	-	343,090	397,287
Bureau of Developmental Services and Bureau of Behavioral Health	1,773,611	279,551	2,053,162	17,225	2,070,387	1,435,689
Other federal and state funding	355,409	1,068,254	1,423,663	10,712	1,434,375	815,328
Private foundation grants	231,624	-	231,624	3,079	234,703	306,965
Other revenues	<u>141,484</u>	<u>70,618</u>	<u>212,102</u>	<u>271,156</u>	<u>483,258</u>	<u>320,685</u>
Total revenues	<u>16,639,569</u>	<u>32,046,833</u>	<u>48,686,402</u>	<u>372,307</u>	<u>49,058,709</u>	<u>48,057,530</u>
EXPENSES						
Salaries and wages	8,442,713	7,211,701	15,654,414	4,346,131	20,000,545	17,721,919
Employee benefits	1,437,432	1,372,032	2,809,464	907,217	3,716,681	3,835,303
Payroll taxes	616,524	526,796	1,143,320	315,759	1,459,079	1,286,841
Client wages	73,685	21,115	94,800	-	94,800	96,342
Professional fees	196,539	18,546,617	18,743,156	429,093	19,172,249	18,445,948
Staff development and training	22,232	20,897	43,129	20,765	63,894	47,037
Occupancy costs	279,658	290,135	569,793	660,063	1,229,856	1,186,126
Consumable supplies	166,988	147,751	314,739	74,445	389,184	365,375
Equipment expenses	154,234	115,900	270,134	301,585	571,719	380,143
Communications	196,863	135,004	331,867	52,538	384,405	367,471
Travel and transportation	238,701	622,267	860,968	38,163	899,131	679,412
Assistance to individuals	3,020	75,446	78,466	1,058	79,524	106,064
Insurance	92,687	74,193	166,880	45,982	212,862	194,908
Membership dues	40,848	45,339	86,187	14,280	100,467	113,217
Bad debt expense	385,662	40,218	425,880	-	425,880	358,261
Other expenses	<u>14,089</u>	<u>10,228</u>	<u>24,317</u>	<u>469,575</u>	<u>493,892</u>	<u>11,929</u>
Total expenses	<u>12,361,875</u>	<u>29,255,639</u>	<u>41,617,514</u>	<u>7,676,654</u>	<u>49,294,168</u>	<u>45,196,296</u>
EXCESS (DEFICIENCY) OF REVENUES						
OVER EXPENSES	<u>\$ 4,277,694</u>	<u>\$ 2,791,194</u>	<u>\$ 7,068,888</u>	<u>\$ (7,304,347)</u>	<u>\$ (235,459)</u>	<u>\$ 2,861,234</u>

NORTHERN HUMAN SERVICES, INC.

**SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES
MENTAL HEALTH**

**FOR THE YEAR ENDED JUNE 30, 2023
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Non-Specialized Outpatient</u>	<u>State Eligible Audit Outpatient</u>	<u>Outpatient Contracts</u>	<u>Children and Adolescents</u>
REVENUES				
Program service fees:				
Client fees	\$ 55,879	\$ 116,204	\$ -	\$ 34,150
Residential fees	-	-	-	-
Blue Cross	48,005	79,959	-	60,944
Medicaid	142,759	1,393,401	536,618	2,257,199
Medicare	108,182	397,671	-	-
Other insurance	115,021	319,636	-	70,358
Local educational authorities	-	-	-	-
Other program fees	-	-	-	-
Production/service income	157	-	-	-
Public support:				
Local/county government	58,748	-	-	-
Donations/contributions	11,385	-	-	-
Other public support	-	-	10,885	1,417
Bureau of Developmental Services and Bureau of Behavioral Health	-	-	-	-
Other federal and state funding	-	-	-	-
Private foundation grants	1,500	-	-	-
Other revenues	<u>9,858</u>	<u>-</u>	<u>-</u>	<u>1,800</u>
Total revenues	<u>551,494</u>	<u>2,306,871</u>	<u>547,503</u>	<u>2,425,868</u>
EXPENSES				
Salaries and wages	234,352	1,071,910	274,895	1,122,185
Employee benefits	33,883	143,490	34,442	197,562
Payroll taxes	17,727	72,479	20,739	80,785
Client wages	-	-	-	-
Professional fees	4,803	16,073	3,507	38,057
Staff development and training	467	4,496	106	4,169
Occupancy costs	3,586	6,672	1,131	6,685
Consumable supplies	12,664	7,118	1,340	9,969
Equipment expenses	5,802	19,191	3,949	18,992
Communications	1,588	23,171	5,461	22,489
Travel and transportation	513	985	5,248	29,306
Assistance to individuals	539	1,260	-	22
Insurance	3,547	13,479	3,443	12,429
Membership dues	2,884	7,980	1,737	5,518
Bad debt expense	147,516	64,286	-	7,381
Other expenses	<u>61</u>	<u>380</u>	<u>93</u>	<u>486</u>
Total expenses	<u>469,932</u>	<u>1,452,970</u>	<u>356,091</u>	<u>1,556,035</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>\$ 81,562</u>	<u>\$ 853,901</u>	<u>\$ 191,412</u>	<u>\$ 869,833</u>

NORTHERN HUMAN SERVICES, INC.**SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES
MENTAL HEALTH****FOR THE YEAR ENDED JUNE 30, 2023
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Emergency Services</u>	<u>Other Non-BBH</u>	<u>Integrated Health Grant</u>	<u>Bureau of Drug & Alcohol Services</u>
REVENUES				
Program service fees:				
Client fees	\$ 13,860	\$ 291	\$ 20,282	\$ 40
Residential fees	-	-	600	-
Blue Cross	2,631	987	669	1,456
Medicaid	214,872	436,238	23,627	14,435
Medicare	13,298	-	-	8,997
Other insurance	21,057	134	894	2,275
Local educational authorities	-	-	-	-
Other program fees	-	-	-	-
Production/service income	-	-	-	-
Public support:				
Local/county government	-	-	-	-
Donations/contributions	-	-	-	-
Other public support	-	-	-	-
Bureau of Developmental Services and Bureau of Behavioral Health	-	-	520,991	-
Other federal and state funding	-	-	-	-
Private foundation grants	-	217,876	-	-
Other revenues	-	-	55,782	-
	<u>265,718</u>	<u>655,526</u>	<u>622,845</u>	<u>27,203</u>
Total revenues				
EXPENSES				
Salaries and wages	197,336	286,049	440,280	31,600
Employee benefits	34,827	46,413	61,845	11,382
Payroll taxes	14,083	20,226	31,566	2,559
Client wages	-	-	-	-
Professional fees	6,555	15,082	16,360	1,173
Staff development and training	376	4,234	430	42
Occupancy costs	1,715	1,680	36	406
Consumable supplies	662	3,197	2,162	412
Equipment expenses	7,100	5,496	1,425	1,324
Communications	14,432	6,181	11,736	546
Travel and transportation	246	7,426	4,678	139
Assistance to individuals	-	383	-	-
Insurance	5,506	3,462	33	1,494
Membership dues	2,060	1,461	178	373
Bad debt expense	8,170	117	19,285	2,154
Other expenses	4	914	195	1
	<u>293,072</u>	<u>402,321</u>	<u>590,209</u>	<u>53,605</u>
Total expenses				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>\$ (27,354)</u>	<u>\$ 253,205</u>	<u>\$ 32,636</u>	<u>\$ (26,402)</u>

NORTHERN HUMAN SERVICES, INC.**SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES
MENTAL HEALTH****FOR THE YEAR ENDED JUNE 30, 2023
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Drug Court</u>	<u>Vocational Services</u>	<u>Restorative Partial Hospital</u>	<u>Case Management</u>
REVENUES				
Program service fees:				
Client fees	\$ 1,943	\$ 857	\$ -	\$ 21,206
Residential fees	-	-	-	-
Blue Cross	-	-	-	-
Medicaid	11,307	199,045	370,921	1,492,280
Medicare	133	949	-	-
Other insurance	2,294	92	-	-
Local educational authorities	-	-	-	-
Other program fees	480	-	-	-
Production/service income	-	-	-	-
Public support:				
Local/county government	306,516	-	-	-
Donations/contributions	-	-	-	-
Other public support	-	-	-	-
Bureau of Developmental Services and Bureau of Behavioral Health	-	-	-	-
Other federal and state funding	-	-	-	-
Private foundation grants	-	-	-	-
Other revenues	<u>30,158</u>	<u>-</u>	<u>-</u>	<u>21,668</u>
Total revenues	<u>352,831</u>	<u>200,943</u>	<u>370,921</u>	<u>1,535,154</u>
EXPENSES				
Salaries and wages	253,041	188,738	46,420	956,901
Employee benefits	60,127	25,280	12,414	193,675
Payroll taxes	18,511	16,574	3,406	71,249
Client wages	-	26,830	-	-
Professional fees	9,975	2,926	458	13,346
Staff development and training	366	182	16	769
Occupancy costs	848	2,681	133	4,874
Consumable supplies	4,136	2,130	9,597	2,516
Equipment expenses	3,429	3,073	528	15,573
Communications	3,958	5,316	456	15,553
Travel and transportation	6,753	26,679	53	41,329
Assistance to individuals	-	-	52	138
Insurance	2,034	1,858	531	10,557
Membership dues	934	795	139	4,014
Bad debt expense	1,381	-	-	25,868
Other expenses	<u>842</u>	<u>7</u>	<u>1</u>	<u>2,676</u>
Total expenses	<u>366,335</u>	<u>303,069</u>	<u>74,204</u>	<u>1,359,038</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>\$ (13,504)</u>	<u>\$ (102,126)</u>	<u>\$ 296,717</u>	<u>\$ 176,116</u>

NORTHERN HUMAN SERVICES, INC.**SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES
MENTAL HEALTH****FOR THE YEAR ENDED JUNE 30, 2023
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Supportive Living</u>	<u>Community Residences</u>	<u>Bridge Grant</u>	<u>Victims of Crime Act</u>
REVENUES				
Program service fees:				
Client fees	\$ 7,156	\$ 8,293	\$ -	\$ 20,530
Residential fees	-	53,225	-	-
Blue Cross	-	-	-	585
Medicaid	1,612,862	1,890,787	-	167,450
Medicare	54	-	-	18,433
Other insurance	81	-	-	2,655
Local educational authorities	-	-	-	-
Other program fees	-	-	-	-
Production/service income	-	-	-	-
Public support:				
Local/county government	-	-	-	-
Donations/contributions	-	-	-	-
Other public support	-	-	-	330,788
Bureau of Developmental Services and Bureau of Behavioral Health	-	-	188,950	-
Other federal and state funding	-	-	-	-
Private foundation grants	-	-	-	-
Other revenues	-	-	9,883	-
	<u>1,620,153</u>	<u>1,952,305</u>	<u>198,833</u>	<u>540,441</u>
Total revenues				
EXPENSES				
Salaries and wages	586,216	911,095	57,630	378,939
Employee benefits	136,271	204,943	12,827	58,825
Payroll taxes	44,892	66,250	4,156	25,744
Client wages	-	-	-	-
Professional fees	7,485	12,489	1,298	5,152
Staff development and training	243	604	25	780
Occupancy costs	3,148	48,073	128,683	2,259
Consumable supplies	2,868	38,863	1,141	1,989
Equipment expenses	8,571	15,023	922	6,159
Communications	9,346	36,578	2,061	7,031
Travel and transportation	30,268	14,310	5,017	3,864
Assistance to individuals	355	208	-	3
Insurance	6,864	9,884	620	4,672
Membership dues	2,207	3,699	233	1,874
Bad debt expense	15,097	32,651	-	22,252
Other expenses	882	119	300	71
	<u>854,713</u>	<u>1,394,789</u>	<u>214,913</u>	<u>519,614</u>
Total expenses				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>\$ 765,440</u>	<u>\$ 557,516</u>	<u>\$ (16,080)</u>	<u>\$ 20,827</u>

NORTHERN HUMAN SERVICES, INC.**SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES
MENTAL HEALTH****FOR THE YEAR ENDED JUNE 30, 2023
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>ACT Team</u>	<u>System of Care</u>	<u>Other Mental Health Programs</u>	<u>Total Mental Health Programs</u>	<u>2022 Summarized</u>
REVENUES					
Program service fees:					
Client fees	\$ 43,853	\$ -	\$ -	\$ 344,544	\$ 407,764
Residential fees	32,194	-	19,779	105,798	159,391
Blue Cross	-	-	-	195,236	248,349
Medicaid	841,727	-	-	11,605,528	12,077,325
Medicare	35,969	-	-	583,686	577,682
Other insurance	7,640	-	-	542,137	520,285
Local educational authorities	-	-	-	-	3,008
Other program fees	-	-	-	480	2,498
Production/service income	-	-	-	157	61,210
Public support:					
Local/county government	-	-	-	365,264	188,581
Donations/contributions	-	-	40,136	51,521	9,580
Other public support	-	-	-	343,090	222,579
Bureau of Developmental Services and Bureau of Behavioral Health	1,004,928	-	58,742	1,773,611	867,895
Other federal and state funding	-	120,015	235,394	355,409	-
Private foundation grants	-	-	12,248	231,624	163,073
Other revenues	-	7,179	5,156	141,484	50,038
Total revenues	<u>1,966,311</u>	<u>127,194</u>	<u>371,455</u>	<u>16,639,569</u>	<u>15,559,258</u>
EXPENSES					
Salaries and wages	972,438	106,068	326,620	8,442,713	6,941,012
Employee benefits	144,046	5,193	19,987	1,437,432	1,400,012
Payroll taxes	68,843	8,092	28,643	616,524	502,477
Client wages	-	-	46,855	73,685	53,718
Professional fees	22,279	274	19,247	196,539	1,430,397
Staff development and training	2,148	1,872	907	22,232	18,997
Occupancy costs	41,696	70	25,282	279,658	363,146
Consumable supplies	5,024	3,494	57,706	166,988	132,485
Equipment expenses	15,027	319	22,331	154,234	110,389
Communications	24,182	384	6,394	196,863	169,692
Travel and transportation	37,551	2,097	22,239	238,701	170,152
Assistance to individuals	60	-	-	3,020	10,323
Insurance	11,375	-	899	92,687	80,580
Membership dues	4,106	83	573	40,848	39,648
Bad debt expense	39,504	-	-	385,662	248,513
Other expenses	449	-	6,608	14,089	7,080
Total expenses	<u>1,388,728</u>	<u>127,946</u>	<u>584,291</u>	<u>12,361,875</u>	<u>11,678,621</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>\$ 577,583</u>	<u>\$ (752)</u>	<u>\$ (212,836)</u>	<u>\$ 4,277,694</u>	<u>\$ 3,880,637</u>

NORTHERN HUMAN SERVICES, INC.

**SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES
DEVELOPMENTAL SERVICES**

**FOR THE YEAR ENDED JUNE 30, 2023
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Service Coordination</u>	<u>School District Contracts</u>	<u>Day Programs</u>	<u>Early Supports & Services</u>	<u>Independent Living Services</u>
REVENUES					
Program service fees:					
Client fees	\$ -	\$ -	\$ -	\$ 12,002	\$ -
Residential fees	-	-	-	-	10,080
Blue Cross	-	-	-	65,260	-
Medicaid	968,746	-	3,424,973	912,984	183,136
Medicare	-	-	-	-	-
Other insurance	-	-	-	60,892	-
Local educational authorities	-	12,129	8,292	-	-
Other program fees	-	-	-	-	-
Production/service income	-	-	22,012	-	-
Public support:					
Local/county government	-	-	-	-	-
Donations/contributions	-	-	3,430	-	737
Other public support	-	-	-	-	-
Bureau of Developmental Services and Bureau of Behavioral Health	-	-	-	47,635	-
Other federal and state funding	-	-	-	-	-
Private foundation grants	-	-	-	-	-
Other revenues	<u>48,540</u>	<u>-</u>	<u>1,307</u>	<u>55</u>	<u>-</u>
Total revenues	<u>1,017,286</u>	<u>12,129</u>	<u>3,460,014</u>	<u>1,098,828</u>	<u>193,953</u>
EXPENSES					
Salaries and wages	474,416	6,279	2,273,859	518,098	116,233
Employee benefits	82,494	3,392	497,409	78,335	12,279
Payroll taxes	35,234	713	169,914	38,744	8,968
Client wages	-	609	12,162	-	-
Professional fees	531,456	1,306	543,497	159,541	21,057
Staff development and training	320	29	7,724	320	51
Occupancy costs	14,256	297	69,448	15,965	733
Consumable supplies	2,765	271	17,714	6,781	1,353
Equipment expenses	7,578	669	49,362	9,487	1,510
Communications	11,689	307	41,283	15,696	402
Travel and transportation	8,659	627	353,631	80,767	11,575
Assistance to individuals	12	-	11,152	110	35
Insurance	5,087	555	24,630	5,951	1,331
Membership dues	21,275	107	11,394	1,037	174
Bad debt expense	-	-	6,275	31,481	318
Other expenses	<u>115</u>	<u>8</u>	<u>5,647</u>	<u>485</u>	<u>202</u>
Total expenses	<u>1,195,356</u>	<u>15,169</u>	<u>4,095,101</u>	<u>962,798</u>	<u>176,221</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>\$ (178,070)</u>	<u>\$ (3,040)</u>	<u>\$ (635,087)</u>	<u>\$ 136,030</u>	<u>\$ 17,732</u>

NORTHERN HUMAN SERVICES, INC.**SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES
DEVELOPMENTAL SERVICES****FOR THE YEAR ENDED JUNE 30, 2023
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Family Residence</u>	<u>Combined Day/ Residential Vendor</u>	<u>Individual Supported Living</u>	<u>Consolidated Services</u>	<u>Combined Day/ Residential Services</u>
REVENUES					
Program service fees:					
Client fees	\$ 8,307	\$ -	\$ -	\$ -	\$ -
Residential fees	203,909	5,532	44,426	-	-
Blue Cross	-	-	-	-	-
Medicaid	6,880,181	1,985,908	403,561	4,218,576	2,340,976
Medicare	-	-	-	-	-
Other insurance	-	-	-	-	-
Local educational authorities	-	-	-	-	-
Other program fees	-	-	-	-	-
Production/service income	9,505	-	-	-	-
Public support:					
Local/county government	-	-	-	-	-
Donations/contributions	462	-	-	-	-
Other public support	-	-	-	-	-
Bureau of Developmental Services and Bureau of Behavioral Health	-	-	-	-	-
Other federal and state funding	-	-	-	-	-
Private foundation grants	-	-	-	-	-
Other revenues	20,716	-	-	-	-
Total revenues	<u>7,123,080</u>	<u>1,991,440</u>	<u>447,987</u>	<u>4,218,576</u>	<u>2,340,976</u>
EXPENSES					
Salaries and wages	2,132,113	-	300,783	879,148	30,609
Employee benefits	369,245	-	89,406	121,901	6,149
Payroll taxes	160,385	-	21,278	53,793	2,196
Client wages	8,344	-	-	-	-
Professional fees	3,182,283	1,702,959	5,746	2,460,447	1,898,907
Staff development and training	7,651	-	269	1,336	14
Occupancy costs	124,104	-	59,542	640	1,472
Consumable supplies	77,618	-	18,581	1,419	10,830
Equipment expenses	31,732	-	7,083	1,858	409
Communications	45,744	-	3,513	5,030	333
Travel and transportation	54,820	-	10,487	84,371	248
Assistance to individuals	2,695	-	-	39,351	90
Insurance	26,179	-	3,038	1,837	314
Membership dues	6,211	-	598	3,757	63
Bad debt expense	2,144	-	-	-	-
Other expenses	1,146	-	217	20	-
Total expenses	<u>6,232,414</u>	<u>1,702,959</u>	<u>520,541</u>	<u>3,654,908</u>	<u>1,951,634</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>\$ 890,666</u>	<u>\$ 288,481</u>	<u>\$ (72,554)</u>	<u>\$ 563,668</u>	<u>\$ 389,342</u>

NORTHERN HUMAN SERVICES, INC.**SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES
DEVELOPMENTAL SERVICES****FOR THE YEAR ENDED JUNE 30, 2023
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Acquired Brain Disorder</u>	<u>Other Developmental Services Programs</u>	<u>Total Developmental Services Programs</u>	<u>2022 Summarized</u>
REVENUES				
Program service fees:				
Client fees	\$ -	\$ -	\$ 20,309	\$ 11,771
Residential fees	-	17,792	281,739	186,870
Blue Cross	-	-	65,260	34,550
Medicaid	441,949	8,382,653	30,143,643	29,834,720
Medicare	-	-	-	-
Other insurance	-	-	60,892	40,852
Local educational authorities	-	-	20,421	40,496
Other program fees	-	-	-	-
Production/service income	-	-	31,517	10,115
Public support:				
Local/county government	-	-	-	125
Donations/contributions	-	-	4,629	-
Other public support	-	-	-	-
Bureau of Developmental Services and Bureau of Behavioral Health	-	231,916	279,551	233,007
Other federal and state funding	-	1,068,254	1,068,254	-
Private foundation grants	-	-	-	782
Other revenues	-	-	70,618	53,846
	<u>441,949</u>	<u>9,700,615</u>	<u>32,046,833</u>	<u>30,447,134</u>
Total revenues				
EXPENSES				
Salaries and wages	43,743	436,420	7,211,701	7,527,386
Employee benefits	15,955	95,467	1,372,032	1,746,022
Payroll taxes	3,077	32,494	526,796	571,524
Client wages	-	-	21,115	29,267
Professional fees	284,829	7,754,589	18,546,617	14,395,622
Staff development and training	19	3,164	20,897	16,661
Occupancy costs	764	2,914	290,135	517,697
Consumable supplies	1,021	9,398	147,751	170,398
Equipment expenses	588	5,624	115,900	160,938
Communications	767	10,240	135,004	149,335
Travel and transportation	3,095	13,987	622,267	416,163
Assistance to individuals	-	22,001	75,446	81,137
Insurance	485	4,786	74,193	82,892
Membership dues	62	661	45,339	41,277
Bad debt expense	-	-	40,218	82,355
Other expenses	52	2,336	10,228	2,678
	<u>354,457</u>	<u>8,394,081</u>	<u>29,255,639</u>	<u>25,991,352</u>
Total expenses				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>\$ 87,492</u>	<u>\$ 1,306,534</u>	<u>\$ 2,791,194</u>	<u>\$ 4,455,782</u>

NORTHERN HUMAN SERVICES, INC.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

<u>FEDERAL GRANTOR/ PROGRAM TITLE</u>	<u>ASSISTANCE LISTING NUMBER</u>	<u>PASS-THROUGH GRANTOR'S NAME</u>	<u>PASS-THROUGH GRANTOR'S NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
<u>U.S. Department of Justice</u>				
Crime Victim Assistance	18.575	New Hampshire Department of Justice	2022VOC75	<u>\$ 320,914</u>
Total U.S. Department of Justice				<u>\$ 320,914</u>
<u>U.S. Department of Education</u>				
Special Education Grants for Infants and Families	84.181A	State of NH Department of Health and Human Services, Division of Long Term Supports and Services	05-95-93-930010-7852	<u>\$ 42,585</u>
Total U.S. Department of Education				<u>\$ 42,585</u>
<u>U.S. Department of Health & Human Services</u>				
Provider Relief Fund	93.498	Direct Award	N/A	<u>\$ 414,687</u>
<i>Medicaid Cluster</i>				
ARPA Medical Assistance Program	93.778	State of NH Department of Health and Human Services, Division of Medicaid Services	N/A	\$ 235,394
ARPA Medical Assistance Program	93.778	State of NH Department of Health and Human Services, Division of Long Term Supports and Services	N/A	1,068,254
Medical Assistance Program	93.778	State of NH Department of Health and Human Services, Division for Behavioral Health	05-95-92-922010-4121	<u>10,000</u> <u>1,313,648</u>
Total U.S. Department of Health & Human Services				<u>\$ 1,728,335</u>
TOTAL				<u>\$ 2,091,834</u>

See Notes to Schedule of Expenditures of Federal Awards

NORTHERN HUMAN SERVICES, INC.

**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 Northern Human Services, Inc. under programs of the federal government for the year ended June 30, 2023. The information in this 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 Northern Human Services, Inc., 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 INDIRECT COST RATE

Northern Human Services, Inc. has elected not to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 SUBRECIPIENTS

Northern Human Services, Inc. had no subrecipients for the year ended June 30, 2023.

**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 of
Northern Human Services, Inc.

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 Northern Human Services, Inc. (a New Hampshire nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 30, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Northern Human Services, Inc.'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 Northern Human Services, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Northern Human Services, Inc.'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 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 the 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Northern Human Services, Inc.'s financial statements are free of 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*.

Northern Human Services, Inc.'s Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Northern Human Services, Inc.'s response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Northern Human Services, Inc.'s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

*Leone, McDonnell & Roberts,
Professional Association*

March 30, 2024
North Conway, New Hampshire

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors of
Northern Human Services, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Northern Human Services, Inc.'s (a New Hampshire nonprofit organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Northern Human Services, Inc.'s major federal programs for the year ended June 30, 2023. Northern Human Services, Inc.'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, Northern Human Services, Inc. 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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Northern Human Services, Inc. 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 Northern Human Services, Inc.'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 Northern Human Services, Inc.'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 Northern Human Services, Inc.'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 generally accepted auditing standards, *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 Northern Human Services, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 Northern Human Services, Inc.'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 Northern Human Services, Inc.'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 Northern Human Services, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2023-002. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on Northern Human Services, Inc.'s response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Northern Human Services, Inc.'s response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, 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.

*Leone, McDonnell & Roberts,
Professional Association*

March 30, 2024
North Conway, New Hampshire

NORTHERN HUMAN SERVICES, INC.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Northern Human Services, Inc. were prepared in accordance with GAAP.
2. One material weakness disclosed during the audit of the financial statements is reported in the *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*.
3. No instances of noncompliance material to the financial statements of Northern Human Services, Inc. which would be required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance*. No material weaknesses are reported.
5. The auditors' report on compliance for the major federal award programs for Northern Human Services, Inc. expresses an unmodified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.
7. The program tested as a major program was: U.S. Department of Health and Human Services, Medical Assistance Program, ALN 93.778 (Medicaid Cluster).
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. Northern Human Services, Inc. was determined not to be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

MATERIAL WEAKNESS

2023-001 - Reconciliation process and month end close

Criteria: Internal controls should be in place to ensure that all accounts are reconciled every month in a timely manner.

Condition: Significant entries and additional audit procedures were required as timely reconciliations were not being kept as part of the financial statement close process each month and at year end.

Cause: Internal controls were not in place to ensure that monthly reconciliations are prepared in a timely manner each month. In addition, there was substantial turnover in the accounting department during the fiscal year.

Effect: Financial statement information utilized by management in making decisions may not be timely or accurate; errors found in preparing reconciliations and during audit procedures that required significant journal entries were not found until several months after year end.

Recommendation: Procedures should be implemented to ensure that monthly reconciliations for all accounts are being performed in a timely manner.

Views of Responsible Officials:

The reason reconciliations had not been completed in a timely manner was due to the 9-month absence of a CFO and full-time controller. There were also 2 accounting staff vacancies that supported Mental Health and Developmental Disability side of business. These vacancies caused delays in bank reconciliations, expense verifications, and accounting procedures that support month end closing.

The CFO position was filled in July 2022 and our controller position was filled in September 2022. We have promoted internal staff to fill the two vacant accounting positions and filled all positions for both account receivables (A/R) and account payables (A/P). The CFO and controller have created a monthly closing process that helps support bank reconciliation in a timely manner. The Finance department is working to update all fiscal policies and crosstraining finance staff to ensure future vacant positions will not cause delay in the reconciliation process that supports month end closing.

Moving forward the bank reconciliation will be completed monthly prior to month end closing. Monthly closing detail is reviewed by the CFO, controller, and A/R manager to ensure accuracy and support follow-up monitoring in areas of concern.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

2023-002

Condition: The 2022 data collection was filed late.

Criteria: The audit is required to be submitted to the Federal Audit Clearinghouse within 30 days of issuance of the report or nine months after year end, whichever is earlier.

Cause: The audit was completed after the data collection due date.

Effect: The Organization was not in compliance with certain grant requirements.

Recommendation: Auditors recommend that the Organization be prepared for the auditors to perform and complete the audit early enough to allow for the data collection to be completed and filed timely.

Response: The Organization will attempt to be more prepared to ensure timely filing moving forward.

NORTHERN HUMAN SERVICES, INC.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023**

MATERIAL WEAKNESS

2022-001 - Reconciliation process and month end close

Condition: Significant entries were required as timely reconciliations were not being kept as part of the financial statement close process each month and at year end.

Recommendation: Procedures should be implemented to ensure that monthly reconciliations for all accounts are being performed in a timely manner.

Current Status: This is a repeat finding; see 2023-001.

NORTHERN HUMAN SERVICES BOARD OF DIRECTORS

		<u>Office</u>	<u>Home</u>	<u>Term Ends</u>
Officers:	Madelene Costello, President			10.26
	Dorothy Borchers, Vice President			10.26
	Tom Pitts, Treasurer			10.27
	Georgia Caron, Secretary			10.27
Staff:	Suzanne Gaetjens-Oleson, CEO	██████████		
	Shawn Bromley, CFO	██████████		
	Susan Wiggin, CEO Assistant	██████████		
	Kassie Eafrazi, COO, Mental Health	██████████		
	Liz Charles, COO, Developmental Services	██████████		
	<u>The Mental Health Center</u>	Amy Meunier	██████████	
	██████████	Director of BH		
Term Expires	<u>Community Services Center</u>	Lynn Johnson	██████████	
	██████████	Director of DS		
'25	Margaret McClellan, ██████████		██████████	6/01
'26	*Stephen Michaud, ██████████		██████████	11/02
'26	*Dorothy Borchers, ██████████		██████████	05/17
	<u>The Mental Health Center</u>	Valeda Cerasale	██████████	
	██████████	Director of BH		
	██████████		██████████	
	<u>New Horizons (also Tamworth)</u>	Shanon Mason	██████████	
	██████████	Director of DS		
'27	Maddie Costello, ██████████	██████████	██████████	9/06
'27	Julie Bosak, ██████████		██████████	11/21
'28	Melissa Kanter, ██████████		██████████	1/25
	<u>The Mental Health Center</u>	Stacey Smith	██████████	
	██████████	Director of BH		
	██████████		██████████	
	<u>Vershire Center</u>	Lynn Johnson	██████████	
	██████████	Director of DS		
'26	Georgia Caron, ██████████		██████████	5/23
	<u>White Mountain Mental Health</u>	Amy Finkle	██████████	
	██████████	Director of BH		
	<u>Common Ground (also Littleton, Woodsville)</u>	Mark Vincent	██████████	
	██████████	Director of DS		
'26	Annette Carbonneau, ██████████		██████████	11/20
'25	Paul J. Smith, ██████████		██████████	5/22
'26	Tim Brooks, ██████████		██████████	11/23
'26	Tom Pitts, ██████████		██████████	11/23
'28	Debbie Szauter, ██████████		██████████	1/25

Executive Committee: M. Costello, D. Borchers, Tom Pitts, G. Caron, M. McClellan, S. Michaud, S. Gaetjens-Oleson
Finance Committee: M. Costello, M. McClellan, S. Michaud, T. Pitts, G. Caron, S. Bromley, S. Gaetjens-Oleson
Program Committee: M. Costello, J. Brosak, G. Caron, D. Borchers, L. Charles, K. Eafrazi
Nominating Committee: M. Costello, D. Borchers, G. Caron, T. Brooks

*Member representing consumer with developmental disability / NOTE: Bylaws state that a minimum of 7 meetings, including the Annual Business Meeting, must be held.

IMPORTANT: Send updated listing to AG's Office / Fax to Provider Integrity (see Rose's 4.8.21 email in Outlook Inbox BOD)

NHS VOCA 2026

Key Personnel

Name	Job Title	Salary
Suzanne Gaetjens-Oleson, LCMHC	CEO	\$160,000.10
Shawn Bromley	CFO	\$150,414.16
Tammy Phillips	CHR	\$109,593.12
Mike Kasson	CIT	\$119,902.12
Dr. Paul Lidstrom	CMO	\$325,000.00
Kassie Eafrazi	COO	\$104,341.90

▶ Carolyn Martin

Objectives

To help people find available resources that will enable them to live the most productive life possible
To help children manage their mental illness and/or disabilities to the best of their capability, and live more meaningful lives

Education

Graduate: Attleboro High School

Some college credits: College of Lifelong Learning in Human Services

Experience

Case Technician (2000 to the present)

Northern Human Services (The Mental Health Center)

Provided Functional Supports Services and Case Management Services to children and their families from Pittsburg to Groveton catchment area.

Special Education Aide (1992-2000)

██████████ Colebrook, NH)

Helped special education students with academic work, social skills, modified work to match their abilities, worked with one student to develop mobility skills within his community.

Skills

- ▶ Work/communicate well with people/children
- ▶ Well organized
- ▶ Computer knowledge
- ▶ Self motivated/directed
- ▶ Grant writing skills
- ▶ Working knowledge of DSM V
- ▶ Team player

SUZAN DEWITT, MSW, MLADC

E-mail: [REDACTED]

EDUCATION

January 2016 – May 2018 <i>M.S.W.</i>	University of New Hampshire	Durham, NH
August 1991 – May 1993 <i>B.S. in Sociology/Minor in Social Work</i>	Northern Arizona University	Flagstaff, AZ
August 1989 – May 1991 <i>A.A. in Humanities</i>	County College of Morris	Randolph, NJ

CREDENTIALS

May 14, 2020 The State of NH Board of Licensing for Alcohol & Other Drug Use Professionals
Master Licensed Alcohol and Drug Counselor

December 29, 2020 The State of NH Board of Mental Health Practice
Independent Clinical Social Worker

EXPERIENCE

May 2018 – present <i>Licensed Clinician</i>	Colebrook Mental Health Center	Colebrook, NH
<ul style="list-style-type: none">• Provide individual therapy for case load of clients, to people affected by mental illness, developmental disabilities, substance abuse, acquired brain injury or related disorders• Conduct intake assessments, diagnoses, and treatment plans• Working knowledge and implementation of electronic medical records (EMR)• Team collaboration among clinicians, case managers, and staff psychiatrists		
August 14, 2017- May 2018 <i>MSW Second Year Intern</i>	Colebrook Mental Health Center	Colebrook, NH
<ul style="list-style-type: none">• Provide individual therapy for case load of clients, to people affected by mental illness, developmental disabilities, substance abuse, acquired brain injury or related disorders• Conduct intake assessments, diagnoses, and treatment plans• Working knowledge and implementation of electronic medical records (EMR)• Team collaboration among clinicians, case managers, and staff psychiatrists• Developing knowledge about mental health laws		
August 23, 2016- April 20, 2017	Indian Stream Health Center	Colebrook, NH

SUZAN DEWITT, MSW, MLADC

MSW First Year Intern

- Applied SW theories and concepts to the practice setting
- Professional Development in area of NASW competencies
- Experience working with groups
- Developed/designed client and clinician manuals that are being implemented in our agency's addiction recovery IOP group
- Exposure to the Federal Grant process
- Ongoing education and evidence-based research, particularly in the areas of addiction and recovery, and agency integration

August 2008 – June 2013

Pittsburg School

Pittsburg, NH

Paraeducator/One-on-one Aide

- One-on-one and small group instruction in academic areas for special needs students
- Student progress evaluation
- Physical Education assistance
- Life Skills education
- Varied teacher assistance

August 2006 – June 2008

Stewartstown Community School

West Stewartstown, NH

Paraeducator/One-on-one Aide

- One-on-one and small group instruction in academic areas for special needs students
- Student progress evaluation
- Physical Education assistance
- Life Skills education
- Varied teacher assistance

SKILLS/MEMBERSHIP

- Excellent Communication Skills
- Experience with Mental Illness/Substance Abuse
- Knowledge of Local Resources
- Strong Understanding of Continuity of Care
- Knowledge About Varied Counseling Methods
- Basic Social Work Group Knowledge and Skills
- Knowledgeable and experience in CBT, DBT, IFS
- Strong Evidence-Based Research Skills
- NASW member
- NHADACA member
- Clinical Supervision training certificate
- Member of Kiwanis service organization
- Volunteer coaching experience

ROBYN BLAIS

My plan for the future is to utilize the skills that I have gained throughout my bachelor and master's degrees to pursue my passion of working with children and families. My previous experience allowed me to practice executing critical thinking skills and theoretical intervention techniques with supervision. I am pursuing my licensure to become a Licensed Independent Clinical Social Worker in the state of New Hampshire.

Education

- **Appalachian State University** May 2019
 - Master's of Social Work
- **Appalachian State University** May 2018
 - Bachelor of Social Work
 - Magna Cum Laude

Current Position

- **Licensed Clinician at The Mental Health Center for Northern Human Services in Colebrook, NH** June 2019 - Present

Related Experience

- **Intern at the Guardian ad Litem Program for the 24th Judicial District** August 2018 - May 2019
 - Worked closely with children, families, and child welfare agencies in order to make informed decisions as an advocate for children in the court system
 - Worked with volunteers in the program to ensure that they were trained properly and felt confident when interacting with their clients
 - Wrote and edited official court documents on a monthly basis
 - Interacted with clients and agencies involved in their lives regularly, such as school professionals, counselors, and healthcare providers
 - Utilized supervision and critical thinking skills when making decisions regarding the best interests and safety of the clients
- **Intern at the Watauga County Department of Social Services in the Child Protective Services Unit** January 2018 - May 2018
 - Worked with staff to investigate reports of suspected child abuse and neglect, and conducted in-home services, foster care, and adoptions
 - Administered services to clients and families and ensure compliance to clients' needs
 - Conducted casework management on a daily-basis
 - Coordinated with external agencies in social service provision
 - Evaluated client services to ensure maximum efficiency and quality
- **Volunteer at the Scholars with Diverse Abilities Program (SDAP)** September 2016 - January 2018
 - Acted as a natural support system for students with varying types of intellectual disabilities

Certifications

- **Trained and certified in Child Parent Psychotherapy** March 2022
- **Diagnostic Criteria 0-5 certification from New Hampshire Infant Mental Health** November 2020
- **CANS / ANSA certification** June 2021

Stacey L. Smith

Objectives

I am seeking a career position that combines administrative and clinical duties to advance my skill set and utilize my strengths in a leadership role.

Experience

Date of Employment: March 2022 - present
Northern Human Services
Colebrook, NH

Director of Behavioral Health

- Assist staff and is responsible for the quantity and quality of work
- Maintains a functional organizational structure in accordance with accepted management
- Develops and modifies are Mental Health programs
- Works in conjunction with the CFO and Regional Mental Health Administrator in preparing budgets and managing assigned fiscal responsibilities
- Ensures that Mental Health programs and service are in compliance with the standards, regulations and guidelines of the Agency, State of New Hampshire, federal government, professional organizations, accrediting bodies and funding sources
- Effectively contributes and collaborates as a member of MH Management team and attends meetings
- Hires, trains and supervises staff; evaluates staff performance
- Maintains up to date clinical knowledge and skills
- Maintains collaborative and constructive relations ships with Agency staff, community members, and community organizations
- Ensures appropriate clinical caseloads, treatment modalities and clinical procedures
- Monitors contracts, grants and consultation services as appropriate
- Develops and maintains productivity and quality of care expectations of staff
- Reports to Regional Mental Health Administrator

Experience

Date of Employment : June 2020-March 2022
Northern Human Services
Colebrook / Groveton, NH

Clinical Coordinator

- Assist with oversight of the children's program
- Assign new referrals and incoming clients to staff
- Run staff meetings in area director's absence
- Administrative duties such as updating and utilizing the certification list of children enrolled, familiarity with budgets and allocations in differing programs and perform some duties of the area director in his absence
- Provide group and individual supervision within the children's program.staff
- Involved in the hiring process and train new staff upon their employment

Stacey L. Smith

Experience

Date of Employment : 2011-present
Northern Human Services
Colebrook, NH

Infant Mental Health Case Manager

- Provide case management and functional support services targeted towards children under the age of 8 and their families.
- Skill development specific to child development and mental illness in infant and preschool aged population.
- Data collection, distribution and collaboration with outside agencies, including the use of ASQs, SDQs and PHQs.
- Obtained certifications in empirically evidenced based practices such as Growing Great Kids, PPP and TPOT in working with families and young children. Also completed NH's Intermediate Competencies for Infant Mental Health.
- Attended several conferences related to infants, toddlers and young children on varying topics (trauma, brain development, early childhood education, etc.)
- Fulfill Headstart and local childcare contracts to provide collaboration and observations for children with behavioral difficulties, as well as classroom observations to assess strengths/difficulties of staff.
- Coordinate and collaborate with clinical treatment team, area schools, guidance counselors, childcare centers and local agencies to help provide services to children and their families.

Experience

Date of Employment : 2009-2011
Northern Human Services
Groveton, NH

Children's Case Manager

- Provided case management and functional support services to children and their families (children aged 2-19).
- Crisis intervention for children in times of need.
- Skilled in administering mental health assessments, including substance abuse (SASSI) and CAFAS.
- Responsible for referring clients to resources in the community and connecting clients to appropriate support systems.
- Very skilled in collaborating with outside agencies such as DCYF, school, childcare and primary care physicians to link children and their families with appropriate services.

Experience

Date of Employment : 2007-2009
Family Resource Center
Gorham, NH

Site Coordinator for Project Youth at Gorham Middle School

Stacey L. Smith

- Provided and ran a quality, licensed, afterschool program for middle school students consisting of homework assistance and enrichment activities on a daily basis.
- Worked very closely with school personnel on individual students and their needs, particularly those with special educational needs.
- Developed lesson plans directly linked to the NH DOE frameworks.
- Supervised three full time staff members and several volunteers.
- Attended other afterschool programs through Project Youth and supervised children grades 1-8.
- Also helped coordinate and run a summer program for children ages 10-15 years.
- Familiar with other resources available through the Family Resource Center. Connected children and families with these resources often.

Experience

Date of Employment : 2005-present
Errol Rescue Squad
Errol, NH

Volunteer AEMT

- Was a licensed and fully trained EMT-Basic from 2005-2015. Obtained advanced certification (AEMT) in 2016. Fully licensed in NH.
- Trained to handle emergency situations with confidence and in a calm, reassuring manner.
- Experience with all types of emergencies, including medical, trauma, behavioral and mental health crises.
- Flexibility is a necessary skill.
- Was a volunteer first responder prior to obtaining EMT certification and licensure.
- Received the award for most runs went on in the division in 2006 as a new first responder.

Experience

Date of Employment : 2016-present
Errol School Board, SAU #20
Errol, NH

Errol School Board Chair

- A member of Errol Consolidated School school board.
- Attend meetings regularly for both Errol school board and SAU wide school board.
- Knowledge of SAU and local school practices and policies as well as gained knowledge of education system as a whole.
- Chair of school board as of 2021

Experience

Date of Employment : 2000-2007
The Balsams Grand Resort
Dixville, NH

Camp Counselor & Child Care Provider

- Provided childcare to children of all ages since 2000.
- Promoted to head camp counselor in 2006.

Stacey L. Smith

- Responsible for overseeing seven other staff members and the program.
- Additional job duties included schedule making and meetings with upper management to improve upon program.
- Skilled in child development.

Experience

Date of Employment : 2003-2007
Sweatt-Winter Childcare Center
Farmington, ME

Child Care Aide II

- Worked firsthand with preschool aged children, many from lower socioeconomic statuses.
- Skilled in managing behavioral issues.
- Patience and other skills improved as a result of working with these children.

Experience

Date of Employment : Oct. 2006- Dec. 2006
University of Maine at Farmington
Farmington, ME

Group Co-Leader

- Co-lead a group based on those having difficulties with transitions.
- Learned leadership roles while allowing group members to do own work.
- Became skilled at facilitating discussions and helping others develop new coping skills.

Professional Education

Dates of Attendance: August 2020 to present
Concord University Athens, WV
Master of Social Work

- Anticipated degree conferral July 2022
- Will graduate with a specialization in rural practice
- Current GPA 4.0

Dates of Attendance : 2003 To 2007
University of Maine at Farmington Farmington, ME
Bachelors of Arts in Psychology

- Minor in Mathematics
- Graduated magna cum laude.
- Completed MHRT, a counseling based track recognized in the state of Maine.
- Accepted into Psi Chi, a national honor society of psychology in 2006.

Academic Education

Stacey L. Smith

Dates of Attendance : 1999 To 2003

Colebrook Academy Colebrook, NH

Graduate

- Graduated 5th in class and with honors status.
- National Honor Society President 2003.
- Class secretary 2000-2003.
- Yearbook Editor 2003.
- Actively involved in World Language Club, dance classes and Homecoming and Prom committees.

References

References available upon request.

Amy Frank

Objective: To make a positive difference in the lives of people with diverse needs and disabilities.

Summary of Qualifications:

- Patient, dedicated, flexible, and thorough allowing for the ability to take on multiple tasks.
- Understand the special needs of people with emotional and developmental disabilities.
- Work well independently and as a team player.
- Worked as a supervisor for Teacher Assistants and Residential Instructors.
- Ability to develop and implement individual and group activities, Treatment Plans, IEPs, and lesson plans.
- Creative and artistic abilities allow for a variety of activities and learning methods.

Skills/Areas of Competency:

Adolescents and Families

- Work with court ordered youth, ages ten to eighteen, and their service providers including JPPOs, CPSWs, and GALS
- Assist families with daily living, parenting skills, community resources, and transitioning
- Counseling adolescents and teaching them positive coping and independent living skills in order to prepare them for adulthood

Child Development

- Aide in teaching children academics and suitable life skills to fit their particular needs, as well as getting them involved in social and recreational activities
- Able to work as part of a group or one-on-one with children and adolescents in a residential, school, and community setting to help them achieve their fullest potential in growth and development

Disabilities

- Work with diverse developmental disabilities such as Autism, Down's Syndrome, Fragile X, seizure disorders, Fetal Alcohol Syndrome, and Cerebral Palsy
- Able to assess, evaluate, and help treat children with emotional and developmental disabilities
- Work with brittle diabetics in care, treatment, and diet plans

Employment:

Northern Human Services Mental Health Center- Groveton, NH, Nov. 2, 2015 to present, Children's Case Manager

SAU #58- Groveton, NH, Aug. 2013 to Nov. 1, 2015, Paraprofessional

In-home childcare- Groveton, NH, Sept. 2009 to Aug. 2013

Northern Human Services Mental Health Center- Groveton, NH, Sept. 2008 to Aug. 2009, Children's Case Manager

NAFI North Country Shelter- Jefferson, NH, Dec. 2004 to Sept. 2008, Family Service Worker

Easter Seals- Lancaster, NH, 2001 to 2004, Paraprofessional/Special Education Teacher

Eckerd Youth Alternatives- Colebrook, NH, 1999 to 2001, Assistant Cook/Counselor

Education:

Springfield College, St. Johnsbury, Vt., 2000 to 2003, Bachelor of Science in Human Services

Lyndon State College, Lyndonville, Vt., 1993 to 1994, Elementary Education

Colebrook Academy, Colebrook, NH, 1988 to 1993, High School Diploma

Training:

Basic First Aid

40 Hour Leadership Training

Current Drugs of Abuse

Crisis Prevention and Intervention

Brittle Diabetic Treatment

Medication Administration

Assistive Communication and Technology Workshop

Autism/Asperger's Training

Principles and Practices of Child Care

Discharge and Aftercare Procedures

Family Work

Transition Planning

Adult Living Preparation

Assessment/Treatment Plan Process

Referral/Intake Process

Child Protection Reporting Law-RSA 169-C.

RENEE KENNETT-

E-Mail: [REDACTED]

[REDACTED]

EDUCATION

Bachelor's Degree: May 2021: Springfield College (St. Johnsbury, VT Campus)

January 2007-January 2010: White Mountain Community College Berlin, NH

August 2003-February 2004: Lyndon State College Lyndonville, VT

EXPERIENCE

April 2020-Present: Colebrook/Groveton Mental Health Center

Adult's and Children's Care Coordinator (began with Children November 7 2022)

- Assessing client's needs
- Coordinating care
- Problem solving
- Creating documents to track client's progress and well-being (treatment plans, ANSA, progress notes, Etc.)
- Advocate for clients
- Provide resources and assistance
- In person/telephone meetings with clients
- Informing clients of important information
- Encouraging clients to make healthy life changes
- Working with team members for solutions that are best for the client

June 2018-April 2020: Groveton Mental Health Center

Groveton, NH

Administrative Assistant

- Computer skills such as typing, Microsoft Word, Microsoft Excel, & EMR
- Opening/closing procedures in building
- Answering phone/taking messages for staff

- Scheduling appointments for staff & clients
- Checking in and preparing Intake procedures
- Setting up Zoom for weekly meetings & Intakes
- Team Collaboration with all co-workers
- Handling co-pays & petty cash
- Registering for Child Impact Program
- Postage Meter/ sending out mail daily
- Sending out supply orders monthly
- Greeting/ welcoming clients
- Preparing request for service forms
- Scanning documents into files

January 2015-June 2018: Vershire Center

Colebrook, NH

Community Integrator

- Direct work with DD clients
- Transporting to & from homes/ jobs & errands
- Personal care assistance
- Assistance with client's independence at job duties
- Assisting with coping skills
- Assisting with meal prep & feeding
- Encouraging exercise
- Assisting clients to meet monthly goals
- Creating monthly reports
- Filing out day sheets to identify goals accomplished
- Assisting on uneven or slippery ground
- Filling out incident reports
- Building community connections

SKILLS/MEMBERSHIP

- Excellent communication skills
- Knowledge of local resources
- Understanding of continuity of care
- Great computer skills
- Very motivated & quick to learn
- Personable
- Dependable
- Creative thinking
- Good problem-solving skills
- Determined

Tommi Meckley

Education: Millersville University, Millersville PA

- Bachelor's Degree in Psychology, December 2015

Harrisburg Area Community College, York PA

- Associate's Degree in Psychology, December 2013

Course Work: Biological Psychology Behavioral Modification

Abnormal Psychology Counseling Strategies

Child Abnormal Psychology Human Development

Experience: Mental Health Case Manager, May 2019 – Present

- The Mental Health Center (Northern Human Services), Colebrook NH
 - Assess client needs
 - Facilitate access to services
 - Quarterly and annual reports, case management notes, treatment plans
 - IMR and ANSA certified
 - REAP certified
 - VOCA Provider

Department Supervisor, June 2015 – December 2018

- Triangle Printing Company, York PA

Assistant Supervisor, June 2011 – June 2015

- Triangle Printing Company, York PA

Intern, June 2015 – July 2015

- Oasis Club House, York PA

Volunteering: Recreational Assistant, November 2015

- Manor Care, York PA

Mentor, June 2013 – August 2013

- Autism York, York PA

References available upon request.

Elizabeth Dubay

Education

DBT- Certified
IMR- Certified

Rochester, NH USA

Plymouth State University
MS - Clinical Mental Health Counseling (Chi Sigma Iota-Upsilon Pi)
Marriage and Family Counseling Certificate
(Chi Sigma Iota-Upsilon Pi) GPA 3.77
Graduated: May 2017

Plymouth, NH USA

Southern New Hampshire University
Bachelor of Arts Psychology (Magna Cum Laude) GPA 3.522
Graduated: September 2012

Manchester, NH USA

Hesser College
Associate of Arts Psychology
Graduated: September 2007

Portsmouth, NH USA

Therapeutic Experience

September 24, 2018-Present
Northern Human Services

Wolfeboro, NH USA

Responsibilities

- Conduct lethality assessments and determine overall lethality risk.
- Complete mental health evaluation to determine level of care required for client's who present to local hospital emergency room with mental health concerns.
- Provide crisis intervention for persons experiencing psychiatric/emotional crises. Intervention includes phone screenings and telephone triage face-to-face evaluations, crisis stabilization services, safety planning, and referral for outpatient support.
- Develop and maintain collaborative working relationships with hospital based staff and other providers in order to effectively serve all clients in crisis.

July 10, 2017- August 15, 2018: **Adult Therapist**

Community Partners

Rochester, NH USA

Responsibilities

- Conduct intake assessments to evaluate the individual's appropriateness for program, at discharge, and every 90 days while client is enrolled in treatment.

- Provide individual therapy to clients with a wide range of presenting problems, including: clients with severe mental illness, severe and persistent mental illness, co-occurring disorders, and low utilizing clients.
- Provide individual support as needed in regards to crisis intervention, referrals to other resources, and communicating with outside parties involved in the client's treatment.
- Manage 50-100 clients while maintaining clinical documentation.
- Provide clinical oversight and leadership to all assigned cases.
- Develop and implement treatment plans, evaluate progress towards goals, and make changes as necessary.

December 2016-May 2017: Therapist-In-Training, Marriage and Family Therapy Intern
 Portsmouth Regional Hospital Partial Hospitalization Program (PHP) Hampton, NH USA

Responsibilities

- Offer systemic therapy to individuals, couples, and families with a variety of presenting problems, including: anxiety, depression, bipolar disorder, personality disorders, anger management, PTSD, suicidal/homicidal ideations, unemployment, substance abuse, co-parenting, conflictual relationships, bereavement, and difficult transition periods.
- Participating in supervision to strengthen and expand clinical skills.
- Work with clients and supervisors to form and implement treatment plans with a theoretical foundation.
- Support fellow clinicians by participating in observations and group feedback on difficult cases.
- Facilitate/Co-facilitate group therapy (15 clients) surrounding topics of: Intrapersonal Growth, Interpersonal Skills, Emotion Regulation, Distress Tolerance, and Relapse Prevention.
- Documentation of therapeutic notes utilizing DAP format.

April 2016-Dec 2016: Therapist-In-Training, Mental Health Counseling Intern
 Portsmouth Regional Hospital Partial Hospitalization Program (PHP) Hampton, NH USA

Responsibilities

- Offer systemic therapy to individuals, couples, and families with a variety of presenting problems, including: anxiety, depression, bipolar disorder, personality disorders, anger management, PTSD, suicidal/homicidal ideations, unemployment, substance abuse, co-parenting, conflictual relationships, bereavement, and difficult transition periods.
- Participating in supervision to strengthen and expand clinical skills.
- Work with clients and supervisors to form and implement treatment plans with a theoretical foundation.
- Support fellow clinicians by participating in observations and group feedback on difficult cases.

- Facilitate/Co-facilitate group therapy (15 clients) surrounding topics of: Intrapersonal Growth, Interpersonal Skills, Emotion Regulation, Distress Tolerance, and Relapse Prevention.
- Documentation of therapeutic notes utilizing DAP format.

Nov 2015-Nov 2016: **Awake Overnight/ Relief Adolescent Counselor** Dover, NH USA
 Dover Children's Home

Responsibilities

- Supervising residents and group activities to promote a safe environment
- Teach residents behavior modification techniques, problem solving, and life skills.
- Report observations of adolescents to the treatment team during weekly staff meetings.
- Provide a positive therapeutic environment and serve as a positive role model.
- Maintain documentation pertinent to residential client.
- Provide individual counseling to residential clients when needed.

July 2007- August 2009: **Residential Care Counselor/Supervisor** Hampton, NH USA
 OdysseyNH Adolescent Therapeutic Center

Responsibilities

- On-site consumer resident supervision and support.
- Communicating observations and information about the consumer resident to the program coordinator, RN, and treatment team.
- Supervising, organizing, and supporting recreational and/or socialization activities.
- Apply Crisis Prevention Institute (CPI) techniques to youth with behavioral and psychiatric conditions
- Participation in the development and implementation of the comprehensive treatment/service plan.
- Documenting observations, information, and services provided to the consumer resident in progress notes.

Awards

PSU Chi Sigma Iota-Upsilon Pi

Winter 2014 - Present

Elizabeth Dubay

References

Community Partners

[REDACTED]

1. Team Supervisor: Kelly Brough [REDACTED]

Portsmouth Regional Hospital, Partial Hospitalization Program

[REDACTED]

2. Program Manager: Stephen Curtis [REDACTED]

3. Clinical Supervisor: Jason Frazier [REDACTED]

Dover Children's Home

[REDACTED]

4. Program Director: Melissa Royer [REDACTED]

The Helping Center

[REDACTED]

5. Program Director: Stephen Flynn

TONI GARCEAU LCMHC

OBJECTIVE

Licensed Clinical Mental Health Counselor with Masters in Counseling Psychology and National Certification in Trauma Focused Cognitive Behavioral Therapy seeking a clinical position with an agency providing counseling for children and adults suffering from emotional and behavioral disorders. Goal is to join a multidisciplinary team in identifying the contributions to negative developmental outcomes, decrease the negative trajectory of untreated mental illness and assist the families and individuals in choosing the appropriate intervention to strengthen the relationship and promote positive change.

EDUCATION

Assumption College
Masters Degree in Counseling Psychology
Worcester Ma.
Sept. 2009-Sept. 2011

University of Rhode Island
BA, Psychology,
Kingston R.I.
Sept. 2003-June 2007

HONORS AND AWARDS

Deans List, University of Rhode Island, 2006 and 2007
Outstanding Contributions to Psychology Senior Award 2007
Child and Family Concentration 2011

HUMAN SERVICES EXPERIENCE

Licensed Clinical Mental Health Counselor #1058
Northern Human Services

Wolfeboro, N.H
March 2014-present

- Provide direct patient care, through a multimodal approach to therapies, to the community under the guidelines and expectations of NH Health and Human Services
- Utilizing empirically validated treatment through TF-CBT to victims of trauma and childhood sexual abuse
- Provide case management services to connect individuals to their community
- Provide monthly on call Emergency Services to area hospitals
- Engage in collaborative consult with area schools

Clinician

Worcester, Ma.

Massachusetts Society for the Prevention of Cruelty to Children April 2012-March 2014

- Assessment, intake and treatment of children in accordance with CBHI guidelines through in-home therapy and outpatient services
- Providing specific treatment to children and families with sexual abuse history through VOCA (Victims of Crimes against Children Act) program
- Coordinated parent-support group for parents of sexually abused children
- Completed training and currently utilizing Trauma-Focused Cognitive-Behavioral Therapy
- LMHC eligible, completing supervisory requirements
- Develop treatment plan and utilize resources provided by Therapeutic Mentoring and Therapeutic Training & Support team
- Utilization of combined and multimodal therapeutic framework and Cognitive-Behavioral Systems Approach to treatment

Milieu Therapist

East Providence, Rhode Island

Bradley Hospital, Pediatric Partialization Program

Sept. 2007-April 2012

- Planned and conducted developmentally appropriate activities for 10-14 children ages 6 weeks to 6 years old
- Develop, coordinate and implement structured and unstructured interventions
- Facilitator of daily processing group
- Instruction of weekly social skills group focusing on emotion regulation, affect recognition, and relaxation techniques.
- Ongoing assessment and coordination of treatment with supervisory colleagues in adherence with evidence based treatment
- Participation in bi-weekly multidisciplinary team meetings
- Educate and provide feedback to caregivers in the home and on the unit
- Administration of relevant psychological measures
- Ongoing training in de-escalation and restraint protocol through Safety Care and trained in CPR
- Researched and introduced school readiness and social competence program to be used upon unit expansion

Child Care Provider

Johnston, Rhode Island

Oct. 1998-Sept. 2008

Clinical Intern

Worcester, Ma.

Massachusetts Society for the Prevention of Cruelty to Children (MSPCC)

May 2010 to April 2011

- Provided psycho-education and parenting skills to biological and foster families exclusive to children who, in addition to being victims of abuse, are placed out of the home.
- Provided intake services, assessment and treatment to children with a history of sexual abuse under the Victims of Crimes against Children Act (VOCA).
- Provided psychotherapy, cognitive-behavioral therapy and behavior interventions to children from a multicultural background in need of mental health services.
- Provided interventions based on concept of Trauma-Focused CBT to children exhibiting symptoms of post-traumatic stress disorder
- Conducted non-directive play therapy
- Facilitator of Girls Adolescent Support Group focusing on coping skills, self-esteem, and ways of constructing healthy relationships
- Participation in Weekly Trauma Group with clinical staff
- Administration of Child and Adolescents Needs and Strengths (CANS) Assessment

MANAGEMENT EXPERIENCE

Pier 1 Imports

First Assistant Manager

Newport, Rhode Island

July 1996-Sept. 1998

- Direct supervision of nine employees
- Responsible for scheduling and payroll
- Control and ordering of inventory
- Introduced Integrity Selling to staff and customer service skills
- Visual merchandising of high traffic retail store

References available upon request

RESUMÉ – Vicki Harlow, M.Ed.

EDUCATION:

Post Master's - 3 credit course - Abnormal Psychology - College for Lifelong Learning
M. Ed. – Health Education (Guidance and Counseling minor) – Plymouth State College,
Plymouth, N.H.
B.S. in Education – Tufts University, Medford, MA.

RELEVANT EXPERIENCE:

2001 – present – Outpatient Clinician – Northern Human Services – Mental Health
1987- 2001 – Psycho Social Rehabilitation Counselor – Carroll County Mental Health

TRAININGS:

October 1992 – Dialectical Behavior Therapy – Two day training
May 1997 – Dialectical Behavioral Therapy Intensive Training. One week training
October 1997 - Dialectical Behavior Therapy (DBT) Part II. One week training
October 1999 – Substance Abuse – “Improving the Quality of Treatment”
October 2001 - Dialectical Behavior Therapy – Part I - Intensive Training. One week
training
July 2002 – “Screening and Assessment for Alcohol and Other Drugs” 1 day
May 2003 – Brain Injury Symposium – 1 day
June 2004 – Counsel on Access to Lethal Means – 3 hrs.
Sept. 2006 – Advanced Motivational Interviewing – 6 hrs.
October 2006 – Substance Abuse Conference, “Recovery and Resiliency” 2 days
April 2009 – Rural Educational Assistance Program (REAP) 1 day
June 2009 – Adolescent Dialectical Behavior Therapy – 4 hrs.
May 2010 - Illness Management and Recovery Training – 2 hrs.
Sept. 2010 – Suicide Prevention and Response – 3 ½ hrs.

WORKSHOPS:

- May 1995 – "Behavioral Assessment and Reactive Strategies"
- May 1995 – "Basic Principles of Positive Programming and Nonaversive Behavior Management"
- September 1996 – Governor's Commission on Domestic Violence
- March 1997 – "Conditional Discharges"
- March 1998- "Elderly Abuse and Neglect"
- May 1998 – "Human Rights"
- June 2001 – "Treatment of PTSD in Adulthood"
- April 2004 - "Screening and Assessment for Alcohol and Other Drugs"
- Sept. 2004 - "CD Revocations" Workshop at New Hampshire Hospital
- Dec. 2004 - "New Treatments in Understanding and Treating Self-Injury"
- June 2005 - "Uncovering Dangerous Secrets; Suicide, Violence, and Difficult Personality Disorders"
- June 2005 - Presentation by staff of Brain Injury Association of N.H.
- June 2008 – Adolescent Dialectical Behavior Therapy
- March 2010 – 8 hrs. E-Learning – Client/Patience Rights, Confidentiality and HIPPA, Corporate Compliance and Ethics, Deficit Reduction Act Compliance, Security
- June 2010 – Workshop on "Supported Employment"
- June 2010 – "Smoking Cessation"

ONGOING TRAININGS AND SUPERVISION:

- Weekly supervision by Licensed Clinician
- Weekly staff meetings and presentations by clinical staff incl. agency psychiatrist
- Weekly staff meetings with case management team
- Quarterly Ed. Sessions/Updates w Pharmaceutical Companies
- March 2009-June 2009 – Weekly DBT consultation team meetings

Jennifer H. Ogren, LICSW



EDUCATION

Master Degree in Social Work May 2001
University of New Hampshire

Bachelor of Arts in Psychology May 1994
Keene State College

Associates in Chemical Dependency May 1993
Keene State College

PROFESSIONAL LICENCE

Licensed Clinical Social Worker (NH) 1229 September 10, 2004

WORK EXPERIENCE

NORTHERN HUMAN SERVICES, Wolfeboro and Conway, NH. May 2001 to present.

Clinical Director: January 1, 2022 to present. Hire, train, and supervise clinical staff; attend and run treatment teams and clinical team; attend community meetings as a representative of NHS; assign and help staff manage caseloads, intakes, and emergency service commitments; ensures appropriate treatment modalities and clinical procedures; work with other clinical directors to improve communication and develop policy agency wide; supervise interns; monitors accessibility, quality, and integration of clinical services; ensures that programs and services are in compliance with the standards, regulations and guidelines of the Agency, State of New Hampshire, federal government, professional organizations, accrediting bodies and funding sources.

Outpatient Clinician. May 2001 to present. Perform client intakes; Work with clients to develop treatment plans and monitor progress; provide outpatient therapy for children, adolescents, families, and adults; maintain records, attend weekly treatment team meetings; participate in weekly supervision; perform emergency assessments; provide case management; have done home visits; taught child impact seminar for 12 years; supervise MSW interns and license eligible staff.

SEACOAST MENTAL HEALTH, Portsmouth NH December 1994 to May 2000.

Case Manager – Children’s Department. April 1997 to May 2000. Worked on Intensive In Home Support Team with high-risk kids and their families; facilitated meetings between schools and families; provided direct and indirect assistance to clients and families; provided parent support and education; responsible for certifications and quarterly paperwork; helped families develop and/or use expand community resources; participated in community wrap around meetings; functional support to kids and their families at their home and in the community; provided respite care.

Case Manager – CSP Department: December 1994-April 1997. Worked with a case load of 35 clients with severe, persistent mental illness; implemented and developed treatment plans with treatment team, client, and family; responsible for certifications, yearly and quarterly paperwork; provided support around medication distribution; provided direct and indirect assistance to clients and families; connected clients to community resources; helped client develop and/or expand community resources; provided functional support services.

References Upon Request

Jennifer H. Ogren, LICSW



WORK EXPERIENCE

Outpatient Clinician. Carroll County Mental Health, Wolfeboro, NH. Perform client intakes. Work with clients to develop treatment plans and monitor progress; provide outpatient therapy for children, adolescents, and adults; maintain records, attend weekly treatment team meetings; participate in weekly supervision; teach child impact seminar; supervise MSW interns. October 2004 – present.

Substance Abuse Counselor. Carroll County Mental Health, Wolfeboro, NH. Perform client assessments and intakes; Assist clients in developing of individual treatment plans and monitor their progress; Counsel clients in individual, group, and family formats; Respond to client emergencies and crises; Work with local agencies to provide substance abuse prevention and intervention; Spend tow hours weekly at Youth Center; Provide consultation to them in the area of adolescent development, substance abuse, and behavior management; Attend community meetings; Attend staff meetings, case conferences, and required training's. Supervised MSW Intern. May 2003 – July 2004.

Outpatient Clinician. Carroll County Mental Health, Wolfeboro, NH. Performed client screenings and intakes. Worked with clients to develop treatment plans and monitored their progress; Provided outpatient therapy for children, adolescents, and adults; Maintained records; Documented developments and important events in accordance with clinical policies; Responded to clients emergencies and crises; Attended weekly treatment team meetings, clinical case presentations and required training's; Taught weekly DBT classes and attended weekly consultation meetings; Attended community meetings; Attended IEP and other school related meetings. Worked emergency services weekly and/or as needed. May 2001- May 2003.

Emergency Services On Call Clinician. Carroll County Mental Health, Wolfeboro, NH. Provided regular and after hours emergency services support and assessment for possible inpatient psychiatric hospitalization; Performed mental status exams and suicidal assessments at Huggins Hospital Emergency Room; Consulted with doctors and psychiatrists regarding recommendations and hospitalizations; Attended IEA hearings; Provided crisis and safety plans to client; Worked with client on follow up care; Second year MSW internship. September 2000 – May 2001.

School Counselor. Woodman Park Elementary School, Dover, NH. Developed and implemented social skills training for the 3rd and 4th grade students; Developed and implemented an alternative recess program for at risk students; provided individual

Robert A. Murray, MD

CURRICULUM VITAE

BORN: June 4, 1950 - Woodbury, NJ

EDUCATION: Honor Graduate, Vineland High School
Vineland, NJ Class of 1968

University of Pennsylvania,
Philadelphia, PA, 1968-1972
BA in Chemistry, summa cum laude, 1972
Phi Beta Kappa, 1971

Hahnemann Medical College,
Philadelphia, PA, 1974-1978, MD 1978
Alpha Omega Alpha, 1978

Internship at Pennsylvania Hospital
Philadelphia PA, June 18, 1978-July 1979

Resident in Psychiatry Institute of Pennsylvania Hospital,
Philadelphia, PA, July 1979-July 1982

Awarded Certificate of Achievement in the treatment of Adolescents
by Institute of Pennsylvania Hospital, 1982

**PROFESSIONAL
ACTIVITIES:**

Private practice of Psychiatry with special focus on treatment of
adolescents and young adults at the Institute of Pennsylvania
Hospital, July 1982-October 1992

Employment at West Philadelphia Community Mental Health
Consortium, 1982-1989

Staff Psychiatrist at Larchwood Counseling Center, Southwest
Counseling Center and University City Counseling Center,
1982-1984 (part time)

Psychiatrist, Emergency Home Visiting Team, 1984-1989 (part
time); performed psychiatric evaluations and did short term
crisis stabilization treatment with an inner city population in
their homes

Employment at Mercy Catholic Medical Center Psychiatric
Crisis Service, Misericordia Division, 1983-1989 (part time)

Robert A. Murray, MD
Curriculum Vitae

PROFESSIONAL
ACTIVITIES continued:

Staff Psychiatrist at Lutheran Hospital Counseling Services, LaCross, Wisconsin. Duties included psychiatric evaluation of adolescents and adults, medication management, supervision of therapeutic staff, supervision of eating disorders program and community support program for the chronically mentally ill. October 1992-August 1994

Medical Director of Community Support Services, Riverbend Community Mental Health, Inc., Concord, NH. Supervision of two part-time psychiatrists and a psychiatric nurse practitioner. Psychiatric assessment and treatment of severely mentally ill patients in conjunction with a multidisciplinary team. Clinical leadership, program planning and development. September 1994-2006

Medical Director, Riverbend Community Mental Health, Inc., Concord, NH. Overall supervision of all medical staff and clinical services. Clinical leadership, program planning and development for a large, innovative community mental health center. Also provided direct clinical care of adult patients with severe mental illness. Developed and inaugurated an ACT Team. 2006-2015

Staff Psychiatrist at New Hampshire Hospital, Concord, NH. Assessment and treatment of adult inpatients. Clinical leadership of inpatient interdisciplinary treatment teams. January 2015-present

MEDICAL STAFF
AFFILIATIONS:

Mercy Catholic Medical Center, Philadelphia, PA
1983-1989

Lutheran Hospital, LaCross, WI
1992-1994

The Institute of Pennsylvania, Philadelphia, PA
Associate Psychiatrist, 1982-1990
Attending Psychiatrist, 1990-1994

Concord Hospital, Concord, NH, Psychiatry Department
1994-present (status changed from Active to Honorary Medical Staff in 2015)

New Hampshire Hospital, Concord, NH
2015-present

BOARD
CERTIFICATION:

Adult Psychiatry, 1992

REFERENCES AVAILABLE UPON REQUEST

DAWN M. HOLEMON, M.D.

CERTIFICATION AND LICENSURE

*Missouri, (R2H59) Wyoming (10849A) New Hampshire (19310)
Medical Council of New Zealand, inactive Minnesota, inactive
American Board of Psychiatry and Neurology, October 1988
(30644)*

EDUCATION

*Washington University Department of Psychiatry | St. Louis,
MO Psychiatry Residency*

*St. Louis University School of Medicine | St. Louis, MO
Medical Degree*

Wheaton College | Wheaton, IL Bachelor of Arts, History

PROFESSIONAL EXPERIENCE

December 3 2018-present

Northern Human Services Berlin, New Hampshire

*Outpatient psychiatrist providing medical management, initial
evaluation, and team supervision.*

*Counties Manukau Health Auckland, New Zealand October
2017 to March 2018 Consultant psychiatrist in Adult Outpatient
Clinic*

July 1982 to June 1986

August 1978 to May 1982

March 1975 to May 1978

December 2018-present

Castlewood Treatment Center for Eating Disorders | St. Louis, MO April 2010 to July 2017

Medical Director September 2014-October 2016. Duties include: initial psychiatric evaluation, medical management of eating disorder treatment, ongoing medical management of psychiatric illness through all levels of care, participation in treatment team planning, administrative duties. Level of appointment; Consultant Hours 30 hours weekly Working within the medical team with nursing, dietitian and therapy support. Total number of beds 38 and treating 15 patients per week.

SSM Hospital System | St. Louis, MO January 2005 to present

Population served: adolescents, children and adults with severe mental illness in urban community. Duties include: initial psychiatric evaluation, ongoing treatment, and consultation services in inpatient setting. Level of appointment; Consultant Hours 30 hours weekly Working within the medical team with nursing and social worker support. Total number of beds 85 and treating 25 patients per week.

Saint Joseph Hospital-Wentzville 500 Medical Drive Wentzville, Missouri 63385

Private Practice | Clayton, MO January 1994 to October 2014

Psychotherapy and medication management; population served included adults and adolescents. All outpatient services as psychiatric consultant with secretarial support staff. Treating 8 adolescents per week and 30 adults per week.

January 1994-October 2014 Individual Practice; Consultant in Psychiatry; Hours varied 10-30 weekly January 1990-October 1993 St. Louis, MO Group Practice; Consultant in Psychiatry; Hours 40 weekly July 1986-July 1987 St. Paul, MN Group Practice; Consultant in Psychiatry; Hours 40 weekly

Washington University Student Health Service | St. Louis, MO August 1987 to July 1989

Evaluation and management of psychiatric illness; undergraduate and graduate students. Level of appointment; Consultant Hours 20 weekly All outpatient work seeing college students with total treated per week 25. Worked on the psychiatric team with therapist support staff.

** Maternity leave from July, 1989-January, 1990*

Relevant Qualifications: Practicing psychiatrist for over 30 years with adult and adolescent population in both hospital and clinic settings. Organizational member of the SSM Medical Staff in St. Louis MO. Served as

Medical Director for Castlewood Treatment Center for Eating Disorders with administrative and clinical duties in residential setting.

*Publication: The Sounds Of Silence? Wengel S. MD; Burke W, MD;
Holemon D, MD Journal of the American Geriatrics Society 37;
163-166, 1989*

References provided upon request

Nicole Demers

██████████
██████████
██████████
██████████

Skills

- Microsoft Office
- Time Management Skills
- Collaboration internally and externally
- Organization
- Written Communication
- Ability to adapt to challenging situations

Work Experience

March 2018- Present

Northern Human Services, Licensed Clinical Mental Health Counselor, Critical Time Supervisor Region 1

- ACT Clinician
- Hospital Contract; to include mental health assessments
- Created Coos County Nursing Home Contract
- Created Saint Vincent de Paul Nursing Home Contract
- Caseload of 61
- Emergency Services
- Reviewing charts
- Involuntary Emergency Admissions
- Complaint and Prayers
- Conditional Discharge Revocations
- Established relationships with New Hampshire Psychiatric Hospital's admissions and care management teams.
- Treatment plans, Quarterlies, and other required documentation

December 2012- June 2018

Coos County Nursing Home, Licensed Nursing Assistant

- Help residents with activities of daily living.
- Charting on assigned residents

Education

June 2016- December 2018

Plymouth State University, Plymouth NH

Masters of Science, Clinical Mental Health Counseling

August 2012-May 2016

Keene State College, Keene NH

Bachelors of Arts, Psychology

Trainings

- CACS (Certified Approved Clinical Supervisor), 2021
- Certified Clinical Telemental Health Provider Training, 2022
- Certified Clinical Trauma Professional, 2022
- Confidentiality in the 21st Century, 2021
- Evidence based Treatment for First Episode Psychosis, 2021

Courtney Theriault

Professional Summary:

Experienced mental health professional who supports children and their families with management of mental health symptoms in order to enhance their behavioral, social, and emotional functioning in their natural environments.

Education:

Lyndon State College

Bachelor of Science, Human Services and Counseling 1998

Professional Experience:

Northern Human Services

Children's Care Coordinator-July 2012-Present

Support children and families in management of mental health symptoms, which impact their functioning in multiple environments.

Assess mental health symptoms, develop treatment plans, complete assessments, progress reviews, and progress notes in a timely fashion.

Coordinate care with parents, community agencies, and school staff in order to meet Clients social, emotional, and behavioral needs.

Regularly communicate with multi-disciplinary teams while following HIPPA guidelines.

SAU 3

Title One Literacy Interventionist-September 2001-June 2011

Supported elementary aged children in building the skills necessary to be successful academically and social in their school environment. Provided academic services for children with diverse intellectual, social and behavioral abilities. Worked independently within a team of educators to provide differentiated instruction to best enhance students academic, social, and emotional needs.

Androscoggin Valley Hospital

Mental Health Worker-2000-2001

Worked with patients in need of mental health services on an inpatient basis. Supported patients and staff with the daily physical and emotional needs of patients receiving inpatient mental health services.

Child and Family Services

Parent Aide-1998-1999

Provided support and education to parents and children who were in need of services mandated through DCYF. Supervised visitation between parents and children who were in the reunification process. Provided social support within the community and assisted in building the necessary parenting skills needed to maintain a positive home environment.

Community Activities

Androscoggin Valley Hospital Hospice Volunteer

Juvenile Restorative Justice

Christine Lamirande LCMHC

PROFESSIONAL SUMMARY

Experienced Licensed Clinical Mental Health Counselor and Clinical Director. Skilled professional with a background overseeing quality clinical services provided to clients, finding creative solutions to clinical and administrative issues, and interacting with diverse personalities. Driven Clinical Supervisor offering 14 years of clinical experience and 10 years of supervisory experience. A highly collaborative leader offering exemplary communication and organizational skills. Dependable candidate successful at managing multiple priorities with a positive attitude, high level of integrity, and attention to detail.

KEY COMPETENCIES

- Clinical Leadership and Supervision
 - Experienced Clinical Abilities
 - Exemplary Communication Skills and Collaboration
 - Training, Onboarding, and Staff Development
 - Compliance with Regulatory Guidelines
 - Proficient with EMR Software
 - Familiarity with HIPAA Guidelines
-

PROFESSIONAL EXPERIENCE

Northern Human Services

August 2019 - Present

Clinical Director

- Direct day-to-day operational functions for a Community Mental Health Center, providing guidance and leadership to over 30 employees.
- Facilitate hiring of qualified Clinicians and Case Managers and train all clinical staff, providing direct supervision, ongoing staff development, and continuing education to employees.
- Implement new policies, educate staff, maintain compliance with statutory, regulatory, and local, state, and federal guidelines.
- Provide ongoing evidence-based therapy to clients, complete clinical assessments, and implement appropriate treatment plans, to help clients achieve their identified goals.

White Mountain Community College

January 2020 - Present

Adjunct Professor

Berlin, NH

- Created an associate degree college course on "Trauma Counseling and Self-Care" that is taught during the Spring semester every year.

Division of Children Youth and Families

October 2016 - August 2019

Child Protective Service Worker IV

Berlin, NH

- Performed complex protective services casework, to coordinate, manage, and administer services for children and families, including safely maintaining children in the home, strengthening families for reunification, providing permanency for children in care and working closely with various community agencies, while promoting the prevention of child abuse and neglect.
- Maintained monthly contacts with parents and children to work with parents on following their case plan and making improvements in their mental health, substance abuse concerns, parenting skills, and relationships with their children.
- Developed, recommended, implemented, monitored, and evaluated family treatment and solution-based case plans, in collaboration with other community providers and in conjunction with the family and the court.
- Responded to crisis situations.
- Attended court proceedings, maintained case records and legal documentations, submitted court documents, and offered testimony.

NFI North- Davenport School and Residential Program

May 2012 - October 2016

Clinical Coordinator

Jefferson, NH

- Provided individual and group counseling to the adolescent female residents, between the ages of 13-18 years old, with a variety of behavioral and mental health issues, and court ordered to residential treatment.
- Assessed residents' needs and created customized treatment plans, working with the clinical team and families to assess and meet individual goals.
- Provided on-call support for the program, helping to manage emergency situations.
- Supervised and managed all clinical services and daily activities of a clinical team, consisting of Case Managers, Direct Care Counselors, Clinicians, and Nurses.
- Recruited, hired, and trained all clinical staff, providing direct supervision, ongoing staff development and training to employees.

Northern Human Services

May 2009 - May 2012

Licensed Clinical Mental Health Counselor

Berlin, NH

- Counseled adults, adolescents, and children suffering from a variety of mental illnesses and behavioral issues through individual and family therapy.
- Provided emergency services, answering emergency calls, performing mental health assessments for local hospitals, facilitated psychiatric hospitalizations, and made clinical recommendations.
- Used advanced counseling skills and evidence-based practices to establish goals and treatment plans with clients.
- Experience working as a Dialectical Behavioral Therapy group facilitator for adolescents and trained in Trauma Focused- Cognitive Behavioral Therapy.
- Observed and monitored client behavior and responses to treatment and adjusted treatment as appropriate.
- Directed family-centered, strengths-based, culturally competent and individualized intakes and assessments.

Northern Human Services

May 2008 - May 2009

Clinical Mental Health Counseling Intern

Berlin, NH

- Completed 700 hours of counseling adults, adolescents, and children suffering from a variety of mental illnesses.
- Received weekly supervision to increase knowledge of various counseling skills.
- Applied an array of different methodologies to assist clients in therapy.
- Attended various educational seminars and trainings to expand awareness of mental health symptoms and treatment.

University of Massachusetts IRTP

April 2007 - May 2008

Milieu Counselor

Worcester, MA

- Assisted residents with activities of daily living and taught appropriate emotion regulation and other coping skills, to include social skills, and provided emotional support as needed.
- Provided emergency response in crisis situations, to diffuse tensions, prevent violence, and maintain safety.

Rape Crisis Center of Central Massachusetts

January 2006 - May 2006

Sexual Assault Counselor

Worcester, MA

- Attended 45 hours of training and counseled survivors of sexual assault via the Sexual Assault hotline.

EDUCATION

Assumption College
Master of Arts: Counseling Psychology
Dual Concentrations in Cognitive Behavioral Therapy and Child and Family Therapy

Worcester, MA
May 2009

Assumption College
Bachelor of Arts: Counseling Psychology
GPA: 3.85, Graduated Magna Cum Laude

Worcester, MA
December 2006

CERTIFICATIONS

- Licensed Clinical Mental Health Counselor #893
- Clinical Supervisor Certification
- Trauma Focused- Cognitive Behavioral Therapy
- Accelerated Resolution Therapy
- Certified Clinical Trauma Professional

November 21, 2011- Present
January 15, 2016
April 5, 2012
August 20, 2022
February 6, 2022

Samantha Smalley

SUMMARY

Service-oriented Clinical Mental Health Counseling student with a background in the helping professions. Core competencies include instruction, organizing and administering assessments as well as excellent time management and communications skills. Handles tasks with efficiency and accuracy. Exceptional interpersonal communication skills and ability to quickly learn new technology programs.

EDUCATION

Master of Arts in Clinical Mental Health Counseling
Southern New Hampshire University

Anticipated May 2024

Bachelor of Arts in Human Services
Hesser College

May 2013

COUNSELING SKILLS

- Apply existing and relevant research to client cases while informing the client of the counseling approach
- Determine appropriate, ethical and cultural considerations for assessing the client while communicating with the client to determine their needs
- Present assessment results in a clear and understandable way to the client while working with the individual to move forward in their case plan.

PROFESSIONAL EXPERIENCE

Mental Health Case Manager/ intern clinician
Northern Human Services (Berlin, NH)

September 2022-Present

- Review client treatment plans and yearly assessments
- Assist the client with functional tasks and paperwork
- Connect the client to resources within the community
- Work with clients with various mental health conditions and assist them in meeting their goals to achieve success within their community and or family life

PROFESSIONAL EXPERIENCE

Media Generalist

September 2018 –2022

New Hampshire Department of Corrections (Berlin, NH)

- Responsible for the day-to-day operations of the general library and the law library at the Northern Correctional Facility.
- Work in close contact with the inmates of Northern Correctional Facility.
- Responsible for the security of staff, inmates and property within the library.
- Maintain the selection, evaluation and purchasing of legal materials to insure compliance with court mandated guidelines.
- Provide supervision, training and education to inmates.

Coordinator

December 2013 – September 2018

Gorham Community Learning Center (Gorham, NH)

- Provided lesson plans and enriching learning opportunities for about 20 students while supervising both associate and assistant teachers to ensure a positive and structured environment.
- Organize and maintain inventory of classroom materials to create an inviting learning environment.
- Provided role modeling and support to build positive relationships with students.
- Scheduled various activities as well as the necessary actions to make the day run effectively and efficiently.
- Maintained a positive relationship with family members of students as well as cultivating a positive work environment for all staff members.

Lead Teacher

April 2011 – August 2012

Garrison City Early Childhood Center, LLC (Dover, NH)

- Provided supervision for 15 or more students
- Discussed progress notes with parents; set up parent-teacher conferences
- Maintained a positive relationship with co-workers and families
- Maintained organization of classroom materials
- Researched and applied learning techniques and styles that were individualized for each student to promote optimal learning outcomes.
- Provided progress reports and discussed with the families to effectively communicate the educational status of the student to create plans for success.

BRIANNA HEALEY

I am currently working in the human services field with children and families who need assistance with behaviors and school troubles. I am extremely organized, I stay on top of all paperwork requirements, and manage my schedule to ensure I am supporting as many clients as possible each week. I am extremely proficient at advocating for my clients' needs and ensuring they are being supported in all aspects of their lives.

EXPERIENCE

12/10/2018 – PRESENT

KID'S CASE MANAGER AND OUTREACH WORKER, NORTHERN HUMAN SERVICES

I am in charge of maintaining a case load of at least 20 clients. I provide case management services which is checking in once a month to assist with needs and connect with other agencies. I also provide outreach for my clients to work on different skills they have in their treatment plan goals. I work with insurance agencies when applicable to assist my clients. On the VOCA team with the agency as well.

04/2018 – 02/2020

HOST, NINETY-NINE RESTAURANT

The responsibilities of a host at the 99 involved many different things. I was regularly in charge of running the waitlist, keeping track of parties and when to seat them. Also taking, packaging, and checking to go orders to ensure they were correct. It was a very fast-paced restaurant environment.

EDUCATION

MAY 2019

BACHELOR OF SCIENCE, SPRINGFIELD COLLEGE

I graduated Summa Cum Laude; my GPA was 3.9, with my bachelor's degree in May of 2019. My degree is in Human Services. I obtained my degree while working two jobs and taking classes on the weekends.

MAY 2017

ASSOCIATES IN EARLY CHILDHOOD EDUCATION, WMCC

I obtained my associate's degree in early childhood education from White Mountain Community College in May of 2017. I went to school part time while working two jobs. I was able to stay on top of all my courses and course work. I do not recall my GPA but it was at least a 3.5.

SKILLS

- I can type at least 70 words per minute with minimal mistakes.
- Detail oriented.
- Self-motivated to stay on task.
- Great at multi-tasking.
- Fast learner.

ACTIVITIES

In my current role at WMMH I was given a commendation in 2020 during peak COVID for having a case load of almost 50 clients and still being on top of what they all needed at the time. I am extremely good at adapting to new roles and changes in the work place. I am friendly, outgoing, and able to connect with people in order to help them.

Bethany Ricker

Objective To provide comprehensive clinical services to underserved populations in the Northern New Hampshire Region. It is my focus to help clients learn how to best manage symptoms and forge healthy relationships in effort to achieve their desired goals.

Experience **Clinician**

NFI NORTH - Bethlehem, NH

July 2020 – December 2022

Individuals served included those entering Transitional Housing Services after psychiatric hospitalization. Responsibilities included day-to-day treatment of participants including individual and group therapy services. Provision of crisis services for individuals experiencing symptoms of suicidal ideation. Oversight of assessment documentation and session notes. Collaborative work with treatment team members to identify best practices and assist participants in meeting their treatment goals. Clinical supervision provided for Clinicians seeking licensure.

Clinician / Clinical Director

White Mountain Mental Health, Littleton, NH

August 2008 – July 2020

Provided treatment services to a wide variety of populations including adults suffering from severe mental illness and addiction issues. Provision of individual and family therapy. Collaborative work with multi-disciplinary team including case managers, medical providers, and community providers. Clinical supervision provided for Clinicians seeking licensure.

Clinical Director role responsibilities included oversight of clinical program services, supervision of Clinicians, and troubleshooting clinical / program issues.

Education

**Master of Science - Human Services/Mental Health
Counseling**

Springfield College, St. Johnsbury, VT

August 2008

Coursework topics included cultural studies, human services, counseling, and addiction issues.

**Bachelor of Science - Human Services/Mental Health
Counseling**

Springfield College, St. Johnsbury, VT

August 2005

Coursework topics included case management, human services, counseling, cultural studies, and addiction issues.

Communication

Communication has been a top priority in collaborative work with co-workers and community providers. Effective use of communication through various modalities including day-to-day communication with participants and co-workers, as well as provision of clinical presentations and topical trainings provided for peers and co-workers.

**Certifications /
Licensure**

LCMHC in NH

C-DBT

NCC

Clinical Supervisor – Roster in NH

References

References provided upon request.

REBECCA CORONITY

EXPERIENCE

JUNE 2022-PRESENT

DIRECTOR OF CHILDREN'S SERVICES, NORTHERN HUMAN SERVICES

Supervision clinicians for licensure.

Supervisor care coordinators on the children's team.

Supervision clinicians across Northern Human Services in the Child Parent Psychotherapy Modality.

Attend director's meetings for interagency as well as state-wide.

Collaborate with area resources/agencies to improve services for children and families.

JANUARY 2016 – PRESENT

CLINICIAN, NORTHERN HUMAN SERVICES

Conduct assessments and evaluations on children, families and adults to gather information to develop a treatment plan.

Utilize client developed goals to conduct therapy sessions using evidenced based practices to meet client needs.

Assess individuals in emergency situations to evaluate for suicide and homicidality.

DECEMBER 2012 – JANUARY 2016

CLINICIAN, WEST CENTRAL BEHAVIORAL HEALTH

Conduct assessments and evaluations on children and families to gather information and develop a treatment plan.

Utilize client developed goals to conduct therapy sessions to meet child and family needs.

Co-Leader of female adolescent Dialectical Behavioral Therapy (DBT) group.

Co-Presenter at Child and Family Psychotherapy (CPP) Training.

MAY 2011 – MAY 2012

CLINICAL INTERN, NORTHERN HUMAN SERVICES

Conduct assessments and evaluations on children and adults to gather information and develop a treatment plan.

Utilize client developed goals to conduct therapy sessions to meet child and family needs.

Assess individuals in emergency situations and evaluate for suicide and homicidality.

OCTOBER 2007 – MAY 2012

CASE MANAGER, NORTHERN HUMAN SERVICES

Collaborate and assist with accessing community resources.

Provide support and interventions to clients in community settings through functional support services.

EDUCATION

AUGUST 2012

MASTER'S SCIENCE, SPRINGFIELD COLLEGE

All coursework for licensed eligible mental health counseling.

GPA: 3.94

AUGUST 2007

BACHELOR'S SCIENCE, PLYMOUTH STATE UNIVERSITY

Includes all casework for undergraduate degree in social work.

SKILLS

- Excellent communication skills, ability to work well in teams and collaborate with other agencies for client support.
- Meet Deadlines
- Communication
- Organization
- Team work

ACTIVITIES

Member of the Board of Trustees of the Franconia Children's Center.

LICENSE

Licensed Clinical Mental Health Counselor 2021-Present

CERTIFICATIONS

MATCH

Child Parent Psychotherapy (CPP)

Jaime-Rose Kelly



EDUCATION:

Springfield College
School of Professional and Continuing Studies
Mental Health Counseling
St. Johnsbury, Vermont
Master's Degree, Clinical Mental Health
August 2018

Liberty University
Lynchburg, Virginia
Master's Degree: Human Services Counseling: Crisis Response and Trauma
Graduated with Highest Academic Honors
May 14, 2016

Eastern Nazarene College
Quincy, Massachusetts
Bachelor of Art Degree: Psychology: Child and Adolescent Development
Graduated with High Academic Honors
May 2002

LICENSE/CERTIFICATION:

Licensed Clinical Mental Health Clinician #2307
Certified Clinical Trauma Professional

RELEVANT TRAININGS:

CALM Trainer
Suicide Prevention and Postvention
DBT
Beacon Trainings-21 Hours
De-escalation Skills
Motivational Interviewing
Trauma Trainings
CIT

EXPERIENCE:

<p>October 2022-present Northern Human Services <i>Director of Acute Services</i> Kassie Eafrazi, COO [REDACTED]</p>	<p>September 2018-present Northern Human Services <i>LRH Hospital Contract Clinician</i> Amy Finkle, Director Behavioral Health [REDACTED] Jody Brusseau, LRH Director of CM [REDACTED]</p>
<p>July 2017-present Northern Human Services <i>Emergency Services Clinician</i> <i>Licensed Clinician 2020</i> Suzanne Gaetjens-Oleson, CEO [REDACTED]</p>	<p>May 2017-August 2018 Northern Human Services <i>Clinical Intern</i> Erin Bell, Supervisor</p>
<p>May 2012-October 2018 per diem 2018-2022 Chef Joe's Catering <i>Server/Waitress</i> Joe and Nancy Peterson [REDACTED]</p>	<p>March 2012-December 2015 Kelly's Video Littleton, New Hampshire <i>Co-owner</i> Mike and Jaime-Rose Kelly [REDACTED]</p>
<p>January 2005-February 2012 At-home Daycare Littleton, New Hampshire <i>Self-employed daycare provider</i> Jaime-Rose Kelly</p>	<p>September 2007-January 2018 <i>Homeschool Educator</i> Littleton, New Hampshire Jaime-Rose Kelly [REDACTED]</p>

<p>July 2002-December 2004 White Mountain Mental Health Agency Littleton, New Hampshire <i>Children's Case Manager</i> Suzanne Gaetjens-Oleson, Supervisor [REDACTED]</p>	<p>April 2000-July 2002 South Shore Mental Health Quincy, MA <i>Case Manager</i> Kristin Whitmore, Supervisor [REDACTED]</p>
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VOLUNTEER:

<p>Good News Club Lakeway Elementary and Franconia Helper, 2012-2018 Jan Starring [REDACTED]</p>	<p>H.I.S. Homeschool Co-op Faith Bible Church Director, 2013-2018 Nick Deyoung [REDACTED]</p>
<p>Sex Trafficking Panel with Threads of Hope, and others Hosted by Faith Bible Church Coordinator Jaime-Rose Kelly, with Morgan Trahan August 25, 2016</p>	<p>NH Behavioral Response Team NH DHHS Volunteer, 2015-present. Jennifer Schirmer [REDACTED]</p>
<p>Lakeway Elementary School Parent Volunteer 2008-present</p>	<p>LHS/DBMS Principal Search Committee 11/2020-12/2020 Crusader Pride member 9/2020-present</p>

PROFESSIONAL REFERENCES:

Suzanne Gaetjens-Oleson
Regional Mental Health Administrator, Northern Human Services

[REDACTED]
[REDACTED]

Toni Garceau
Former Clinical Supervisor, Northern Human Services

[REDACTED]
[REDACTED]

Amy Finkle
Director of Behavioral Health, NHS-White Mountain Mental Health

[REDACTED]
[REDACTED]

Jody Brusseau
LRH Case Management/Utilization Review Manager

[REDACTED]
[REDACTED]

Malcolm Starring
Former Pastor, Faith Bible Church

[REDACTED]
[REDACTED]

PROFESSIONAL SKILLS:

- Emergency Services
- Hospital contract duties
- Sexual Assault Response Team (SART)
- Leadership Skills
- Management Skills
- Administrative Skills
- Clinical Supervision
- Team Building
- Various trainings
- Compassion
- Listening Skills
- Heart for justice ministries and missions
- Member of American Christian Counselors Association, awarded by coursework completed in Summer 2015

HOBBIES:

Singing

Running

Reading

Time with personal relationships

Hiking

Visiting elderly

Service, wherever needed

Jennifer Wackerle, MSW, LICSW



EDUCATION:

1991: Masters of Social Work, Boston University School of Social Work
1986 B.A. (Psychology), Mount Holyoke College, Magna Cum Laude

LICENSURE:

LICSW in NH (#1971) and MA (#1026141)

PROFESSIONAL EXPERIENCE:

9/22-present **Northern Human Services: White Mountain Mental Health, Littleton NH**
Clinical Director

- o Supervise clinical team, ensuring the coordination of care for clients in outpatient community mental health center
- o Collaborate with management team in order to ensure efficient agency operations which allows for quality client care
- o Provide ongoing supervision and support to staff and interns
- o Coordinate client referrals, ensuring smooth and efficient access to care, while addressing priority situations, urgent needs, and lethality concerns, in consideration of staff availability
- o Collaborate with community stakeholders and referral agents in order to promote client access to care, and support the agency's mission and values
- o Create an agency tone which enables team members to meet the needs of our clients, while maintaining a culture of mutual respect and collaboration

4/16-present **Northern Human Services: White Mountain Mental Health, Littleton NH**
Clinician

- o Conduct diagnostic intakes, develop treatment plans, provide psychotherapy services to adults in outpatient community mental health center
- o Areas of expertise include PTSD, Mood Disorders, Anxiety, Substance Use Disorder, ADHD, Chronic Mental Illness, adults with history of acute, chronic and/or complex trauma
- o Assist with development of coping skills, as well as identification of community resources
- o Collaborate with multidisciplinary team as well as community providers

7/12-7/21

The Highlands Inn, Bethlehem NH

Owner, operator

- o Coordinated daily operations for 17 room inn including staff supervision, budgeting, accounting, inventory management, marketing, and guest relations

9/10-7/12

Whittier Rehabilitation Hospital, Bradford, MA

Social Worker: Long Term Acute Care Rehabilitation Hospital

- o Conducted psychosocial assessments of patients; identified discharge service needs; facilitated necessary referrals
- o Provided emotional support to patients regarding loss, substance abuse, adjustment to illness, psychosocial stressors, trauma
- o Provided emotional support to family members
- o Conducted caregiver support group and stroke survivor group
- o Provided positive customer experience for patients and families
- o Collaborated positively and effectively with multidisciplinary treatment team of doctors, nurses, rehab therapists

8/02-9/10

Anna Jaques Hospital, Newburyport, MA

Social Worker; Medical/Surgical and Birth Center Units

- o Conducted psychosocial assessments, identified discharge service needs, provided necessary referrals to patients and families in general inpatient units as well as neonatal care center and birth center
- o Provided emotional support to patients and families regarding medical, psychosocial and end of life issues
- o Intervened in crisis situations
- o Recipient of AJH "President's Award" due to customer service

1997-2006
(part time)

Arbour (HRI) Counseling Services, Haverhill, MA

Therapist

- o Provided ongoing clinic and home based individual and family therapy to children and adults; conducted diagnostic assessments, designed and implemented treatment plans

1999-2002

Pentucket Area Early Intervention, West Newbury, MA

Clinical Team Supervisor:

- o Supervised multidisciplinary team of 10-12 clinicians
- o Coordinated provision of services for 100+ families
- o Participated in agency policy and development
- o Supervised Social Work interns

Pentucket Area Early Intervention, West Newbury, MA

1991-1994 & Developmental Therapist

1996-2002

- o Conducted family and psychosocial developmental assessments as part of a multidisciplinary treatment team
- o Provided individual and group developmental play therapy to developmentally delayed and at risk children ages birth to three
- o Provided individual, couples and family therapy
- o Designed and facilitated parent groups
- o Developed and implemented treatment plans
- o Collaborated with treatment providers

1994-1996 **MSPCC Family Counseling Center, Lawrence, MA**
Therapist

- o Provided ongoing clinic, home and school based individual and family therapy to children and adults
- o Conducted diagnostic evaluations, designed and implemented treatment plans, collaborated with treatment providers

1987-1989 **Department of Social Services, Cambridge/Somerville, MA**
Protective Social Worker

- o Provided ongoing protective casemanagement services to children and families
- o Conducted family assessments, designed and implemented family service plans, collaborated with treatment providers

1986-1987 **Ellis Memorial Center, Boston, MA**
Preschool Teacher

- o Developed and implemented curriculum
- o Established individual and group goals

INTERNSHIP EXPERIENCE

1990-1991 **Newton-Wellesley Hospital Psychiatric Unit, Wellesley, MA**
Social Work Intern

- o Conducted psychosocial assessments, provided brief individual and family treatment, developed discharge plans as part of a multidisciplinary treatment team

1989-1990 **ABCD Head Start, Allston, MA**
Social Work Intern

- o Conducted family assessments, provided support, information and referral services to children and families

HEATHER ST.ONGE

OBJECTIVE

Maintain Employment at Northern Human Services

EXPERIENCE

APRIL 2023-PRESENT

CHILDRENS CARE COORDINATOR, NORTHERN HUMAN SERVICES

Provide case management for clients and their family to help them access services and resources that may help support their overall emotional health and wellbeing. Work with clinical team to develop a plan for skill training that provides support services to children with emotional support needs. Perform record keeping tasks including appointment notes, assessments, quarterly paperwork, treatment plans, updated consents, scheduled reports and mandated reporting in a timely, accurate and confidential manner.

MARCH 2018-MARCH 2023

CENTER DIRECTOR/LEAD TEACHER, HEAD START

Ensure compliance with Head Start Performance Standards, federal and state regulations, and NH Childcare Licensing requirements. Participate in ongoing professional development. Perform record keeping including documentation, assessments, written plans and procedures, scheduled reports and mandated reporting in a timely, accurate and confidential manner. Conduct home and center visits with families.

JANUARY 2010- FEBRUARY 2018

PRESCHOOL PROGRAM COORDINATOR, CHILD DEVELOPMENT CENTER AT WMCC

Support and maintain WMCC preschool program in accordance with NAEYC accreditation criteria and NH licensing standards. Implement program curriculum, including environment, activities and use of materials. Supervise, guide and assess program teachers and ECE students. Conduct orientations for families entering the program. Maintain individual goals, plans and assessments on each child, ensure the classroom teachers maintain individual goals, plans and assessments for their primary children. Create relationships and a shared learning experience for children and their families. Conduct parent conferences, plan and attend weekly teachers meetings. Attend special education meetings, track IEP's for children in the preschool program. Complete 18 hours/year of additional trainings in the field. Maintain a current NH Early Childhood credential.

JULY 2, 2012- SEPTEMBER 15, 2012

INTERIM DIRECTOR, CHILD DEVELOPMENT CENTER AT WMCC

Create and sustain a developmentally appropriate infant/toddler, preschool and school-age program. Carry out general responsibilities of day-to-day operation of Child Care program. Supervise childcare staff, practicum and work-study students. Work with the Early Childhood Education faculty at WMCC. Manage classroom schedules, including children and personnel.

Interviews applicants. Conduct orientation and training of new personnel. Supervise and evaluate lab helper positions. Plan and implement in-service training and regular staff meetings. Provide referral service to Special Education Department; contracts with local school districts for special education placements, conducts registration and orientation of families into the Child Care Program. Work with WMCC business office to prepare and maintain child care billing. Attend all IEP planning sessions.

JANUARY 2008-JANUARY 2010

LEAD TEACHER, CHILD DEVELOPMENT CENTER AT WMCC

Plan and implement curriculum for children ages 3 months to 12 years, Set up environments, observe and document child development in the class room, monitor nutritional intake, meet the physical, emotional, cognitive and social needs of the children.

EDUCATION

JANUARY 2006-MAY 2008

**ASSOCIATES IN EARLY CHILDHOOD EDUCATION,
WHITE MOUNTAINS COMMUNITY COLLEGE BERLIN**

Graduated with honors. GPA 3.4

SEPTEMBER 2016-NOVEMBER 2016

GRANITE STATE COLLEGE

Began working on my bachelors degree in ECE-Child Services

SKILLS

- Strong interpersonal and relationship building skills with both children and adults
- A drive to continue growing and learning
- Passion for helping and working with children and families
- I work well as part of a team and independently
- Organized and efficient
- Presenting myself as a professional while representing my place of employment.

I have recently worked as a team member of the Coos Connects to help bridge the gap between local SAU's and early childhood programs.

CREDENTIALS

EARLY CHILDHOOD TEACHER LEVEL 5

MASTER TEACHER LEVEL 1

Katlyn Giragosian

Education

Bachelor of Science: Early Childhood Studies, Graduated May 2013

Plymouth State University, Plymouth, NH

- Option: Early Care and Education
- Minor: Child Welfare and Family Studies

9/11 - 5/13 **Early Childhood Practicums, NAEYC Accredited Centers**
- Center for Young Children and Families (Plymouth, NH)
Early Head Start CAP (Laconia, NH)

Professional Experience

6/20 - Present **Case Manager, White Mountain Mental Health, Littleton, NH**

- Provide symptom management and support for clients struggling with mental illness
- Assist clients and families in their homes and community to learn/practice skills
- Complete clinical documentation of care in an organized and timely manner

6/18 - 7/19 **Center Director/Lead Teacher, Littleton Head Start, Littleton, NH**

- Implemented developmentally appropriate curriculum and assessment
- Observed/Documented children in order to assess progress and development (TS Gold)
- Communicated with families and create supporting responsive relationships
- Maintained Child Care Licensing requirements for site

2/18 - 6/18 **After Care Lead Teacher, Sunnybrook Montessori, Lancaster, NH**

- Supervised and provided support for children ages 3-5 in an after school care setting
- Communicated with families
- Organize and clean classroom

8/15 - 6/18 **Center Director/Preschool Teacher, Whitefield Head Start, Whitefield, NH**

- Implemented developmentally appropriate curriculum and assessment
- Communicated with families and fostered open and positive relationships
- Observed/Documented children's behavior and growth to assess progress and development (TS Gold)
- Maintained Child Care Licensing requirements for site

8/14 - 6/15 **Assistant Preschool Teacher/Long-term Substitute Preschool,**
Belmont Elementary School, Belmont, NH

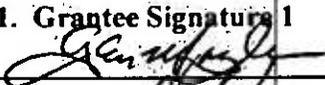
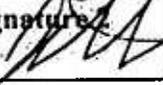
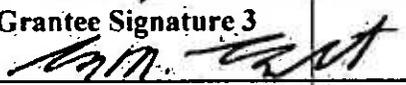
- Assisted Lead Teacher in preparing and implementing daily learning experiences
- Guided children with classroom routine and centers
- Communicated with families at pick-up and drop-off
- Attended Case Management/IEP meetings to follow up students growth and goals

References available upon request.

GRANT AGREEMENT

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

I. 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 Strafford County Child Advocacy Center		1.4. Grantee Address 259 County Farm Road Dover, NH 03820	
1.5. Grantee Phone # (603)516-8102	1.6. Account Number 02-20-20-201510- 5021-072-500574	1.7. Completion Date 03/31/2026	1.8. Grant Limitation \$ 37,857
1.9. Grant Officer for State Agency Kathleen Carr		1.10. State Agency Telephone Number (603) 271-3658	
If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Grantee Signature 1 		1.12. Name & Title of Grantee Signor 1 George Maglaras, Chairman	
Grantee Signature 2 		Name & Title of Grantee Signor 2 Joe Pitre, Vice-Chairman	
Grantee Signature 3 		Name & Title of Grantee Signor 3 Sean M. Leavitt, Clerk	
1.13. State Agency Signature(s) Thomas D. Kaempfer		1.14. Name & Title of State Agency Signor(s) Thomas D. Kaempfer, Deputy Director of Admin	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: <i>Christen Lavers</i> Assistant Attorney General, On: 4/17/25			
1.16. Approval by Governor and Council (if applicable) By: _____ On: 1/1			

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").

3. **AREA COVERED.** Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.
4. **EFFECTIVE DATE; COMPLETION OF PROJECT.**
- 4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").
- 4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in its entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").
5. **GRANT AMOUNT; LIMITATION ON AMOUNT; VOUCHERS; PAYMENT.**
- 5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.
- 5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.
- 5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.
- 5.4. The payment by the State of the Grant amount shall be the only, and the complete, payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.
- 5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.
6. **COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS.** In connection with the performance of the Project, the Grantee shall comply with all statutes, laws, regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.
7. **RECORDS and ACCOUNTS.**
- 7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.
- 7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions.
8. **PERSONNEL.**
- 8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.
- 8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.
- 8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.
9. **DATA; RETENTION OF DATA; ACCESS.**
- 9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations,

- computer programs, computer printouts, notes, letters, memoranda, paper, and documents; all whether finished or unfinished.
- 9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.
- 9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.
- 9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.
- 9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.
10. **CONDITIONAL NATURE OR AGREEMENT.** Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.
11. **EVENT OF DEFAULT; REMEDIES.**
- 11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):
- 11.1.1. Failure to perform the Project satisfactorily or on schedule; or
- 11.1.2. Failure to submit any report required hereunder; or
- 11.1.3. Failure to maintain, or permit access to, the records required hereunder; or
- 11.1.4. Failure to perform any of the other covenants and conditions of this Agreement.
- 11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:
- 11.2.1. Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and
- 11.2.2. Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and
- 11.2.3. Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and
- 11.2.4. Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.
12. **TERMINATION.**
- 12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.
- 12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.
- 12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.
- 12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.
13. **CONFLICT OF INTEREST.** No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or

- 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.

EXHIBIT A

-SPECIAL PROVISIONS-

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

- 1 The Subrecipient must certify that Limited English Proficiency persons have meaningful access to any services provided by this program. National origin discrimination includes discrimination on the basis of limited English proficiency (LEP). Meaningful access may entail providing language assistance services, including oral and written translation when necessary. The U.S. Department of Justice has issued guidance for grantees to help them comply with these requirements. The guidance document can be accessed on the Internet at www.lep.gov.
- 2 The Subrecipient assures that in the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination within the three years prior to the receipt of the federal financial assistance and after a due process hearing against the Subrecipient on the grounds of race, color, religion, national origin, sex, age, or disability, a copy of the finding will be submitted to the New Hampshire Department of Justice, Grants Management Unit and to the U.S. Department of Justice, Office for Civil Rights, Office of Justice Programs, 810 7th Street, NW, Washington, D.C. 20531. For additional information regarding your obligations under civil rights please reference the state website at <http://www.doj.nh.gov/grants-management/civil-rights.htm> and understand if you are awarded funding from this office, civil rights compliance will be monitored by this office, and the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice.
- 3 The Subrecipient will comply (and will require any subrecipients or contractors to comply) with any applicable nondiscrimination provisions, which may include the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); the Victims of Crime Act (34 U.S.C. § 20110(e)); the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); the Violence Against Women Act (34 U.S.C. § 12291(b)(13)); the Civil Rights Act of 1964 (42 U.S.C. § 2000d); the Indian Civil Rights Act (25 U.S.C. §§ 1301-1303); the Rehabilitation Act of 1973 (29 U.S.C. § 794); the Americans with Disabilities Act of 1990 (42 U.S.C. §§ 12131-34); the Education Amendments of 1972 (20 U.S.C. §§ 1681, 1683, 1685-86); and the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101-07). It will also comply with Ex. Order 13279, Equal Protection of the Laws for Faith-Based and Community Organizations; Executive Order 13559, Fundamental Principles and Policymaking Criteria for Partnerships With Faith-Based and Other Neighborhood Organizations; and the DOJ implementing regulations at 28 C.F.R. Part 38.
- 4 Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the marketplace. The current consultant limit is \$650 per day or \$81.25 per hour. When the rate exceeds the limit for an 8-hour day, or a proportionate hourly rate (excluding travel and subsistence costs), a written prior approval is required. Prior approval requests require additional justification.
- 5 The Subrecipient agency agrees that, should they employ a former member of the NH Department of Justice, that employee or their relative shall not perform work on or be billed



EXHIBIT A

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

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

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

The conditions of this award are material requirements of the award. Compliance with any assurances or certifications submitted by or on behalf of the recipient that relate to conduct during the period of performance also is a material requirement of this award. By signing and accepting this award on behalf of the recipient, the authorized recipient official accepts all material requirements of the award, and specifically adopts all such assurances or certifications as if personally executed by the authorized recipient official.

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

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

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

8 **Applicability of Part 200 Uniform Requirements**

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

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



EXHIBIT A

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

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

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

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

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

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

9 **Compliance with DOJ Financial Guide**

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



EXHIBIT A

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

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

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

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

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

A recipient that is eligible under the Part 200 Uniform Requirements and other applicable law to use the "de minimis" indirect cost rate described in 2 C.F.R. 200.414(1), and that elects to use the "de minimis" indirect cost rate, must advise OJP in writing of both its eligibility and its election, and must comply with all associated requirements in the Part 200 Uniform Requirements. The "de minimis" rate may be applied only to modified total direct costs (MTDC) as defined by the Part 200 Uniform Requirements.

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

Any "subrecipient" at any tier must have written procedures in place to respond in the event of an actual or imminent "breach" (OMB M-17-12) if it (or a subrecipient)--(1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of "personally identifiable information (PII)" (2 CFR 200.79) within the scope of an OJP grant-funded program or activity, or (2) uses or operates a "Federal information system" (OMB Circular A-130).

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

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

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



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

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

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

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

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

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

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

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

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

17. OJP Training Guiding Principles

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



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

18

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

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

19

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

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

20

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

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

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

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

21

Restrictions on "lobbying"

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

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



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applies to Indian tribes and tribal organizations.

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

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

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions that may be set out in applicable appropriations acts are indicated at [https://ojp.gov/funding/Explore/FY22 AppropriationsRestrictions.htm](https://ojp.gov/funding/Explore/FY22_AppropriationsRestrictions.htm), and are incorporated by reference here. Should a question arise as to whether a particular use of federal funds by a recipient (or a subrecipient) would or might fall within the scope of an appropriations-law restriction, the recipient is to contact OJP for guidance, and may not proceed without the express prior written approval of OJP.

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

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

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

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

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

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

The foregoing is not intended, and shall not be understood by the agency making this award.

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

1. In accepting this award, the subrecipient—

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

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

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

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

ii. it has made appropriate inquiry, or otherwise has an adequate factual basis, to support this representation; and

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

25

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

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

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

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



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

26 Encouragement of policies to ban text messaging while driving

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

27 Access to records

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

28 VOCA Requirements

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

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

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

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

30 Employment eligibility verification for hiring under the award

I. The recipient (and any subrecipient at any tier) must—

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

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


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activities under this award of both--

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

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

D. As part of the recordkeeping for the award (including pursuant to the Part 200 Uniform Requirements), maintain records of all employment eligibility verifications pertinent to compliance with this award condition in accordance with Form 1-9 record retention requirements, as well as records of all pertinent notifications and trainings.

2. Monitoring

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

3. Allowable costs

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

4. Rules of construction

A. Staff involved in hiring process

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

B. Employment eligibility confirmation with E-verify

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

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

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

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



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

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

31.

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

SCOPE. A. This condition applies with respect to any procurement of property or services that is funded (in whole or in part) by this award, whether by any subrecipient at any tier, and regardless of the dollar amount of the purchase or acquisition, the method of procurement, or the nature of any legal instrument used. The provisions of this condition must be among those included in any subaward (at any tier). The subrecipient (at any tier), agent, otherwise -- in undertaking any work, project, or activity for or on behalf of (or in providing goods or services to or on behalf of) the federal government, and includes any applicant for such employment or engagement, and any person or entity committed by legal instrument to undertake any such work, project, or activity (or to provide such goods or services) in future.

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

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

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

2. Monitoring

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

3. Allowable costs

To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions



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designed to ensure compliance with this condition.

4. Rules of construction

C. The term "associate of the federal government" means any person or entity engaged or employed (in the past or at present) by or on behalf of the federal government -- as an employee, contractor or subcontractor (at any tier), grant

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

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

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

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

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

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

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

34. **Publications**

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

35. **Requirement on use of volunteers**



EXHIBIT A

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

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

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

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

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

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

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

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

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

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

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

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

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



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EXHIBIT B

-SCOPE OF SERVICES-

1. The Subrecipient shall receive a subgrant from the New Hampshire Department of Justice as the State Agency (DOJ) for expenses incurred and services provided for forensic child advocacy interviews and direct victim services provided by the subrecipient including but not limited to expenses for personnel and benefits.
2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in EXHIBIT C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.*
3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) years after the close of the Federal Grant.
4. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
5. All correspondence and submittals shall be directed to:
NH Department of Justice
Grants Management Unit
1 Granite Place South
Concord, NH 03301
603-271-8473 or sarah.e.sciuto@doj.nh.gov



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EXHIBIT C

- PAYMENT TERMS-

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT B:
2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.
3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form G-1 section 1.8.

3a. The Subrecipient shall be awarded an amount not to exceed \$37,857 of the total Grant Limitation from Governor and Council approval or 07/01/2025, whichever is later, to 12/31/2025, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to three months, to 03/31/2026. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.



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EXHIBIT D

-EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-

I, George Maglaras [responsible official], certify that

Strafford County Child Advocacy Center [Subrecipient] has either completed the EEOP reporting tool certification at https://ojp.gov/about/oci/faq_eeop.htm within the last two years or completed an exemption form on:

7/12/24 [date]

It is understood that subrecipients who are exempt from filing the EEOP Utilization Report, including non-profits and subrecipients with less than 50 employees, must file a declaration claiming exemption. If applicable, this Declaration Claiming Exemption form is to be emailed at least once every two years to the New Hampshire Department of Justice Grants Management Unit and is no longer inputted into the Federal System.

EEOP Training Requirements for Subrecipients

George Maglaras [official that completed training] has completed the EEOP training at <https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm> on:

7/12/24 [date].

The EEOP training must be completed at least once every two years.

DOJ Discrimination Complaint Process

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

Subrecipient Discrimination Complaint Process

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



EXHIBIT D

Certified Standard Assurances

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

- (1) I have the authority to make the following representations on behalf of myself and the Subrecipient. I understand that these representations will be relied upon as material in any Department decision to make an award to the Subrecipient based on its application.
- (2) I certify that the Subrecipient has the legal authority to apply for the federal assistance sought by the application, and that it has the institutional, managerial, and financial capability (including funds sufficient to pay any required non-federal share of project costs) to plan, manage, and complete the project described in the application properly.
- (3) I assure that, throughout the period of performance for the award (if any) made by the Department based on the application—
 - a. the Subrecipient will comply with all award requirements and all federal statutes and regulations applicable to the award;
 - b. the Subrecipient will require all subrecipients to comply with all applicable award requirements and all applicable federal statutes and regulations; and
 - c. the Subrecipient will maintain safeguards to address and prevent any organizational conflict of interest, and also to prohibit employees from using their positions in any manner that poses, or appears to pose, a personal or financial conflict of interest.
- (4) The Subrecipient understands that the federal statutes and regulations applicable to the award (if any) made by the Department based on the application specifically include statutes and regulations pertaining to civil rights and nondiscrimination, and, in addition—
 - a. the Subrecipient understands that the applicable statutes pertaining to civil rights will include section 601 of the Civil Rights Act of 1964 (42 U.S.C. § 2000d); section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794); section 901 of the Education Amendments of 1972 (20 U.S.C. § 1681); and section 303 of the Age Discrimination Act of 1975 (42 U.S.C. § 6102);
 - b. the Subrecipient understands that the applicable statutes pertaining to nondiscrimination may include section 809(c) of Title I of the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); section 1407(e) of the Victims of Crime Act of 1984 (34 U.S.C. § 20110(e)); section 299A(b) of the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); and that the grant condition set out at section 40002(b)(13) of the Violence Against Women Act (34 U.S.C. § 12291(b)(13)), which will apply to all awards made by the Office on Violence Against Women, also may apply to an award made otherwise;



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EXHIBIT D

- c. the Subrecipient understands that it must require any pass-through subrecipient to comply with all such applicable statutes (and associated regulations); and
- d. on behalf of the Subrecipient, I make the specific assurances set out in 28 C.F.R. §§ 42.105 and 42.204.

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

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

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

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

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

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



EXHIBIT D

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

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

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

I acknowledge that a materially false, fictitious, or fraudulent statement (or concealment or omission of a material fact) in this certification, or in the application that it supports, may be the subject of criminal prosecution (including under 18 U.S.C. §§ 1001 and/or 1621, and/or 34 U.S.C. §§ 10271-10273), and also may subject me and the Subrecipient to civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. §§ 3729-3730 and 3801-3812). I also acknowledge that the Department's awards, including certifications provided in connection with such awards, are subject to review by the Department, including by its Office of the Inspector General.

George Maglaras

Name of Authorized Signor


Signature

Chairman

Title of Authorized Signor

4-10-25

Date



EXHIBIT E

-NON-SUPPLANTING CERTIFICATION -

Supplanting defined

Federal funds must be used to supplement existing funds for program activities and must not replace those funds that have been appropriated for the same purpose. Supplanting shall be the subject of application review, as well as pre-award review, post-award monitoring, and audit. If there is a potential presence of supplanting, the Subrecipient or grantee will be required to supply documentation demonstrating that the reduction in non-Federal resources occurred for reasons other than the receipt or expected receipt of Federal funds. For certain programs, a written certification may be requested by the awarding agency or recipient agency stating that Federal funds will not be used to supplant State or local funds. See the OJP Financial Guide (Part II, Chapter 3)

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

Supplanting and job retention

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

Strafford County Child Advocacy Center (Subrecipient) certifies that any funds awarded through this federal award shall be used to supplement existing funds for program activities and will not replace (supplant) nonfederal funds that have been appropriated for the purposes and goals of the grant.

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

Printed Name and Title of Authorized Signor: George Maglaras

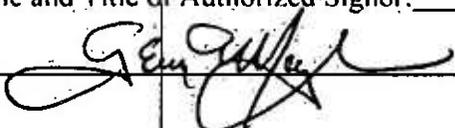
Signature: 

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

CSW

EXHIBIT F

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

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

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

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

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

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

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

3. FEDERAL TAXES

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


4-10-25

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.

<u>George Maglaras</u> Name of Authorized Signor	<u>Chairman</u> Title of Authorized Signor
<u></u> Signature	<u>4-10-05</u> Date
<u>Strafford County Child Advocacy Center 259 County Farm Road Dover, NH 03820</u> Name and Address of Agency	

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

George Maglaras
Name of Authorized Signor

Chairman
Title of Authorized Signor


Signature

4-10-25
Date

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

1. The Unique Entity ID (SAM) number for your entity is: **YH2ABMMMH7M4**

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:



EXHIBIT G
Certification

Name: _____

Amount: _____



4-10-28

COMMISSIONERS
GEORGE MACLARAS, *Chairman*
JOE PITRE, *Vice Chairman*
SEAN M. LEAVITT, *Clerk*

TREASURER
PAMELA J. ARNOLD

COUNTY ADMINISTRATOR
RAYMOND F. BOWER

STRAFFORD COUNTY COMMISSIONERS

WILLIAM A. GRIMES
Justice & Administration Building
259 County Farm Road, Suite 204
Dover, New Hampshire 03820
Telephone: (603)742-1458
Fax: (603) 743-4407



CERTIFICATE OF AUTHORITY

I, Sean M. Leavitt, Clerk of Strafford County, New Hampshire do hereby certify that: (1) at the public meeting held on April 10, 2025, the County Commissioners voted to (1) Accept funds and enter into an agreement with the State of New Hampshire Department of Justice and (2) further authorize the Chairman, Board of Commissioners to execute any documents which may be necessary to effectuate this contract and any amendments thereto; (3) I further certify that this authorization has not been revoked, annulled or amended in any manner whatsoever, and remains in full force and effect as of the date hereof; and (4) this authorization was valid thirty (30) days prior to and remains valid for thirty (30) days from the date of the Certificate of authority and (5) the following person now occupies the office indicated under item (2) above:

George Maglaras, Chairman, Strafford County Commissioners
Name and Title of Officer Authorized to Sign

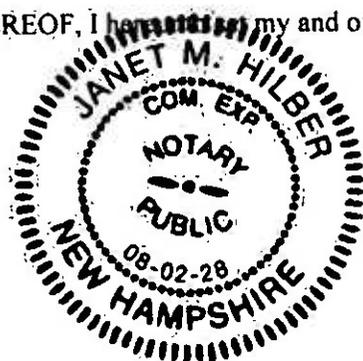
IN WITNESS WHEREOF, I have hereunto set my hand as the Clerk of Strafford County, New Hampshire this 10th day of April 2025.

Sean M. Leavitt, Clerk

STATE OF NEW HAMPSHIRE
COUNTY OF STRAFFORD

On this 10th day of April 2025, before me Janet Hilber, the undersigned officer, personally appeared Sean M. Leavitt, who acknowledged their self to be the Clerk for the Strafford County Board of Commissioners, being authorized to do so, executed the foregoing instrument for the purpose therein contained.

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



Notary Public
Commission Expiration Date: 8/2/2028



CERTIFICATE OF COVERAGE

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

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

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

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

Participating Member: Strafford County 259 County Farm Road Dover, NH 03820		Member Number: 605	Company Affording Coverage: NH Public Risk Management Exchange - Primex ³ PO Box 23 Hooksett, NH 03106-9716		
X	Type of Coverage	Effective Date (mm/dd/yyyy)	Expiration Date (mm/dd/yyyy)	Limits - NH Statutory Limits May Apply, If Not	
<input checked="" type="checkbox"/>	General Liability (Occurrence Form) Professional Liability (describe) <input type="checkbox"/> Claims Made <input type="checkbox"/> Occurrence	1/1/2025	1/1/2026	Each Occurrence	\$ 2,000,000
				General Aggregate	\$ 10,000,000
				Fire Damage (Any one fire)	
				Med Exp (Any one person)	
<input checked="" type="checkbox"/>	Automobile Liability Deductible Comp and Coll: \$1,000 Any auto	1/1/2025	1/1/2026	Combined Single Limit (Each Accident)	\$2,000,000
				Aggregate	\$10,000,000
<input checked="" type="checkbox"/>	Workers' Compensation & Employers' Liability	1/1/2025	1/1/2026	<input checked="" type="checkbox"/> Statutory	
				Each Accident	\$2,000,000
				Disease - Each Employee	\$2,000,000
				Disease - Policy Limit	
<input checked="" type="checkbox"/>	Property (Special Risk Includes Fire and Theft)	1/1/2025	1/1/2026	Blanket Limit, Replacement Cost (unless otherwise stated)	Deductible: \$1,000
Description: Proof of Primex Member coverage only.					

CERTIFICATE HOLDER:	Additional Covered Party	Loss Payee	Primex³ - NH Public Risk Management Exchange		
			By: <i>Mary Beth Purcell</i>		
			Date: 4/4/2025 mpurcell@nhprimex.org		
NH Department of Justice 1 Granite Place South Concord, NH 03301			Please direct inquiries to: Primex³ Claims/Coverage Services 603-226-2841 phone 603-226-3833 fax		

GRANT AGREEMENT

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

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		1.2. State Agency Address 1 Granite Place South, Concord, NH 03301	
1.3. Grantee Name Merrimack County, New Hampshire		1.4. Grantee Address 333 Daniel Webster Highway Boscawen, NH 03303	
1.5. Grantee Phone # (603)520-2995	1.6. Account Number 02-20-20-201510- 5021-072-500574	1.7. Completion Date 03/31/2026	1.8. Grant Limitation \$60,000
1.9. Grant Officer for State Agency Kathleen Carr		1.10. State Agency Telephone Number (603) 271-3658	
If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Grantee Signature 1 		1.12. Name & Title of Grantee Signor 1 Ross L. Cunningham, County Administrator	
Grantee Signature 2		Name & Title of Grantee Signor 2	
Grantee Signature 3		Name & Title of Grantee Signor 3	
1.13. State Agency Signature(s) <i>Thomas D. Kaempfer</i>		1.14. Name & Title of State Agency Signor(s) Thomas D. Kaempfer, Deputy Director of Admin	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: <i>Christen Lavers</i> Assistant Attorney General, On: 4/17/25			
1.16. Approval by Governor and Council (if applicable) By: _____ On: / /			

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

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 of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").
- 4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").
5. GRANT AMOUNT; LIMITATION ON AMOUNT; VOUCHERS; PAYMENT.
- 5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.
- 5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.
- 5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.
- 5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.
- 5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.
6. COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.
7. RECORDS and ACCOUNTS.
- 7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.
- 7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions.
8. PERSONNEL.
- 8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.
- 8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.
- 8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.
9. DATA: RETENTION OF DATA: ACCESS.
- 9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations,
- computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.
- 9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.
- 9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.
- 9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.
- 9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.
10. CONDITIONAL NATURE OR AGREEMENT. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.
11. EVENT OF DEFAULT: REMEDIES.
- 11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):
- 11.1.1 Failure to perform the Project satisfactorily or on schedule; or
- 11.1.2 Failure to submit any report required hereunder; or
- 11.1.3 Failure to maintain, or permit access to, the records required hereunder; or
- 11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.
- 11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:
- 11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and
- 11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and
- 11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and
- 11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.
12. TERMINATION:
- 12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.
- 12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.
- 12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.
13. CONFLICT OF INTEREST. No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or

- 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.

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-SPECIAL PROVISIONS-

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

- 1 The Subrecipient must certify that Limited English Proficiency persons have meaningful access to any services provided by this program. National origin discrimination includes discrimination on the basis of limited English proficiency (LEP). Meaningful access may entail providing language assistance services, including oral and written translation when necessary. The U.S. Department of Justice has issued guidance for grantees to help them comply with these requirements. The guidance document can be accessed on the Internet at www.lep.gov.
- 2 The Subrecipient assures that in the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination within the three years prior to the receipt of the federal financial assistance and after a due process hearing against the Subrecipient on the grounds of race, color, religion, national origin, sex, age, or disability, a copy of the finding will be submitted to the New Hampshire Department of Justice, Grants Management Unit and to the U.S. Department of Justice, Office for Civil Rights, Office of Justice Programs, 810 7th Street, NW, Washington, D.C. 20531. For additional information regarding your obligations under civil rights please reference the state website at <http://www.doj.nh.gov/grants-management/civil-rights.htm> and understand if you are awarded funding from this office, civil rights compliance will be monitored by this office, and the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice.
- 3 The Subrecipient will comply (and will require any subrecipients or contractors to comply) with any applicable nondiscrimination provisions, which may include the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); the Victims of Crime Act (34 U.S.C. § 20110(e)); the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); the Violence Against Women Act (34 U.S.C. § 12291(b)(13)); the Civil Rights Act of 1964 (42 U.S.C. § 2000d); the Indian Civil Rights Act (25 U.S.C. §§ 1301-1303); the Rehabilitation Act of 1973 (29 U.S.C. § 794); the Americans with Disabilities Act of 1990 (42 U.S.C. §§ 12131-34); the Education Amendments of 1972 (20 U.S.C. §§ 1681, 1683, 1685-86); and the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101-07). It will also comply with Ex. Order 13279, Equal Protection of the Laws for Faith-Based and Community Organizations; Executive Order 13559, Fundamental Principles and Policymaking Criteria for Partnerships With Faith-Based and Other Neighborhood Organizations; and the DOJ implementing regulations at 28 C.F.R. Part 38.
- 4 Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the marketplace. The current consultant limit is \$650 per day or \$81.25 per hour. When the rate exceeds the limit for an 8-hour day, or a proportionate hourly rate (excluding travel and subsistence costs), a written prior approval is required. Prior approval requests require additional justification.
- 5 The Subrecipient agency agrees that, should they employ a former member of the NH Department of Justice, that employee or their relative shall not perform work on or be billed

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

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

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

The conditions of this award are material requirements of the award. Compliance with any assurances or certifications submitted by or on behalf of the recipient that relate to conduct during the period of performance also is a material requirement of this award. By signing and accepting this award on behalf of the recipient, the authorized recipient official accepts all material requirements of the award, and specifically adopts all such assurances or certifications as if personally executed by the authorized recipient official.

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

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

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

8 **Applicability of Part 200 Uniform Requirements**

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

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

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

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

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

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

9 Compliance with DOJ Financial Guide

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

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

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

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

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

11 Requirements related to "de minimis" indirect cost rate

A recipient that is eligible under the Part 200 Uniform Requirements and other applicable law to use the "de minimis" indirect cost rate described in 2 C.F.R. 200.414(1), and that elects to use the "de minimis" indirect cost rate, must advise OJP in writing of both its eligibility and its election, and must comply with all associated requirements in the Part 200 Uniform Requirements. The "de minimis" rate may be applied only to modified total direct costs (MTDC) as defined by the Part 200 Uniform Requirements.

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

Any "subrecipient" at any tier must have written procedures in place to respond in the event of an actual or imminent "breach" (OMB M-17-12) if it (or a subrecipient)--(1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of "personally identifiable information (PII)" (2 CFR 200.79) within the scope of an OJP grant-funded program or activity, or (2) uses or operates a "Federal information system" (OMB Circular A-130).

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

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

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

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

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

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

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

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

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

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

16 Requirement for data on performance and effectiveness under the award

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

17 OJP Training Guiding Principles

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

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

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

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

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

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

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

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

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

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

21 Restrictions on "lobbying"

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

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

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applies to Indian tribes and tribal organizations.

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

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

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions that may be set out in applicable appropriations acts are indicated at [https://ojp.gov/funding/Explore/FY22 AppropriationsRestrictions.htm](https://ojp.gov/funding/Explore/FY22_AppropriationsRestrictions.htm), and are incorporated by reference here. Should a question arise as to whether a particular use of federal funds by a recipient (or a subrecipient) would or might fall within the scope of an appropriations-law restriction, the recipient is to contact OJP for guidance, and may not proceed without the express prior written approval of OJP.

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

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

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

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

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

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

The foregoing is not intended, and shall not be understood by the agency making this award,

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

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

25

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

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

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

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

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EXHIBIT A

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

26 Encouragement of policies to ban text messaging while driving

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

27 Access to records

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

28 VOCA Requirements

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

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

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

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

30 Employment eligibility verification for hiring under the award

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

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

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

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EXHIBIT A

activities under this award of both--

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

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

D. As part of the recordkeeping for the award (including pursuant to the Part 200 Uniform Requirements), maintain records of all employment eligibility verifications pertinent to compliance with this award condition in accordance with Form 1-9 record retention requirements, as well as records of all pertinent notifications and trainings.

2. Monitoring

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

3. Allowable costs

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

4. Rules of construction

A. Staff involved in hiring process

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

B. Employment eligibility confirmation with E-verify

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

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

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

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

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EXHIBIT A

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

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

31

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

SCOPE. A. This condition applies with respect to any procurement of property or services that is funded (in whole or in part) by this award, whether by any subrecipient at any tier, and regardless of the dollar amount of the purchase or acquisition, the method of procurement, or the nature of any legal instrument used. The provisions of this condition must be among those included in any subaward (at any tier). The subrecipient (at any tier), agent, otherwise -- in undertaking any work, project, or activity for or on behalf of (or in providing goods or services to or on behalf of) the federal government, and includes any applicant for such employment or engagement, and any person or entity committed by legal instrument to undertake any such work, project, or activity (or to provide such goods or services) in future.

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

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

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

2. Monitoring

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

3. Allowable costs

To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions

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EXHIBIT A

designed to ensure compliance with this condition.

4. Rules of construction

C. The term "associate of the federal government" means any person or entity engaged or employed (in the past or at present) by or on behalf of the federal government -- as an employee, contractor or subcontractor (at any tier), grant

32

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

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

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

33

Determination of suitability to interact with participating minors

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

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

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

34

Publications

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

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Requirement on use of volunteers

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EXHIBIT A

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

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

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

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

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

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

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

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

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

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

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

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

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

EXHIBIT B

-SCOPE OF SERVICES-

1. The Subrecipient shall receive a subgrant from the New Hampshire Department of Justice as the State Agency (DOJ) for expenses incurred and services provided for forensic child advocacy interviews and direct victim services provided by the subrecipient including but not limited to expenses for personnel and benefits.
2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in EXHIBIT C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.*
3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) years after the close of the Federal Grant.
4. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
5. All correspondence and submittals shall be directed to:
NH Department of Justice
Grants Management Unit
1 Granite Place South
Concord, NH 03301
603-271-8473 or sarah.e.sciuto@doj.nh.gov

EXHIBIT C

- PAYMENT TERMS-

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT B.
2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.
3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form G-1 section 1.8.
 - 3a. The Subrecipient shall be awarded an amount not to exceed \$60,000 of the total Grant Limitation from Governor and Council approval or 07/01/2025, whichever is later, to 12/31/2025, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.
 - 3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to three months, to 03/31/2026. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.

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EXHIBIT D

-EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-

I, Ross L. Cunningham [responsible official], certify that

Merrimack County, New Hampshire [Subrecipient] has either completed the EEOP reporting tool certification at https://ojp.gov/about/ocr/faq_eeop.htm within the last two years or completed an exemption form on:

03/18/2024 [date]

It is understood that subrecipients who are exempt from filing the EEOP Utilization Report, including non-profits and subrecipients with less than 50 employees, must file a declaration claiming exemption. If applicable, this Declaration Claiming Exemption form is to be emailed at least once every two years to the New Hampshire Department of Justice Grants Management Unit and is no longer inputted into the Federal System.

EEOP Training Requirements for Subrecipients

Kara S. Coffey [official that completed training] has completed

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

3/24/2025 [date].

The EEOP training must be completed at least once every two years.

DOJ Discrimination Complaint Process

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

Subrecipient Discrimination Complaint Process

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

[Signature]
3/24/25

EXHIBIT D

Certified Standard Assurances

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

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

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

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

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

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

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

EXHIBIT D

- c. the Subrecipient understands that it must require any pass-through subrecipient to comply with all such applicable statutes (and associated regulations); and
- d. on behalf of the Subrecipient, I make the specific assurances set out in 28 C.F.R. §§ 42.105 and 42.204.

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

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

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

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

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

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

EXHIBIT D

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

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

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

I acknowledge that a materially false, fictitious, or fraudulent statement (or concealment or omission of a material fact) in this certification, or in the application that it supports, may be the subject of criminal prosecution (including under 18 U.S.C. §§ 1001 and/or 1621, and/or 34 U.S.C. §§ 10271-10273), and also may subject me and the Subrecipient to civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. §§ 3729-3730 and 3801-3812). I also acknowledge that the Department's awards, including certifications provided in connection with such awards, are subject to review by the Department, including by its Office of the Inspector General.

Ross L. Cunningham

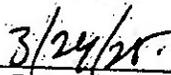
County Administrator

Name of Authorized Signor

Title of Authorized Signor



Signature



Date

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.

Merrimack County, New Hampshire (Subrecipient) certifies that any funds awarded through this federal award shall be used to supplement existing funds for program activities and will not replace (supplant) nonfederal funds that have been appropriated for the purposes and goals of the grant.

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

Printed Name and Title of Authorized Signor: Ross L. Cunningham

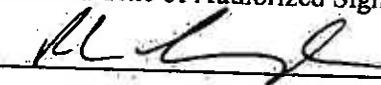
Signature: 

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

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EXHIBIT F

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

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

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

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

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

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

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

3. FEDERAL TAXES

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

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;

[Handwritten Signature]
[Handwritten Date: 3/24/10]

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.

Ross L. Cunningham

County Administrator

Name of Authorized Signor

Title of Authorized Signor

Signature

Date

Merrimack County, New Hampshire
333 Daniel Webster Highway Boscawen, NH 03303

Name and Address of Agency

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

Ross L. Cunningham	County Administrator
_____ Name of Authorized Signor	_____ Title of Authorized Signor
<u>RLC</u> Signature	<u>3/24/12</u> Date

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

1. The Unique Entity ID (SAM) number for your entity is: **KKP8QVLRMNB7**
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:

EXHIBIT G
Certification

Name: _____	Amount: _____

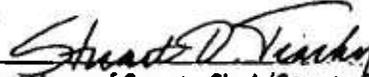
CERTIFICATE OF AUTHORITY

I, **Stuart D. Trachy, Chair, Merrimack County Board of Commissioners**, hereby certify that:

1. I am a duly elected County Clerk/County Official of Merrimack County
2. I hereby certify that **Ross L. Cunningham, County Administrator** is authorized on behalf of this county to enter into the said contract with the State and to execute any and all documents, agreements, and other instruments; and any amendments, revisions, or modifications thereto, as he
3. /she may deem necessary, desirable, or appropriate.
4. I hereby certify that this authority has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment/agreement to which this certificate is attached. This authority was valid thirty (30) days prior to and remains valid for thirty (30) days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the county. To the extent that there are any limits on the authority of any listed individual to bind the county in contracts or other agreements with the State of New Hampshire, all such limitations are expressly stated herein.

3.24.25

Dated



Signature of County Clerk/County Official

Name: **Stuart D. Trachy**

Title: **Chair, Board of Commissioners**





CERTIFICATE OF COVERAGE

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

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

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

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

Participating Member: Merrimack County 333 Daniel Webster Highway Suite 2 Boscawen, NH 03303	Member Number: 604	Company Affording Coverage: NH Public Risk Management Exchange - Primex ³ PO Box 23 Hooksett, NH 03106-9716
---	------------------------------	--

Type of Coverage	Effective Date (mm/dd/yyyy)	Expiration Date (mm/dd/yyyy)	Limits - NH Statutory Limits May Apply, If Not:	
<input checked="" type="checkbox"/> General Liability (Occurrence Form) Professional Liability (describe) <input type="checkbox"/> Claims Made <input type="checkbox"/> Occurrence	1/1/2025	1/1/2026	Each Occurrence	\$ 2,000,000
			General Aggregate	\$ 10,000,000
			Fire Damage (Any one fire)	
			Med Exp (Any one person)	
<input type="checkbox"/> Automobile Liability Deductible Comp and Coll: \$1,000 <input type="checkbox"/> Any auto			Combined Single Limit (Each Accident)	
<input checked="" type="checkbox"/> Workers' Compensation & Employers' Liability	1/1/2025	1/1/2026	<input checked="" type="checkbox"/> Statutory	
			Each Accident	\$2,000,000
			Disease - Each Employee	\$2,000,000
			Disease - Policy Limit	
<input type="checkbox"/> Property (Special Risk includes Fire and Theft)			Blanket Limit, Replacement Cost (unless otherwise stated)	

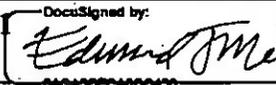
Description: Proof of Primex Member coverage only.

CERTIFICATE HOLDER:	Additional Covered Party	Loss Payee	Primex³ - NH Public Risk Management Exchange
NH Department of Justice 1 Granite Place South Concord, NH 03301			By: <i>Mary Beth Purcell</i>
			Date: 3/24/2025 mpurcell@nhprimex.org Please direct inquiries to: Primex³ Claims/Coverage Services 603-225-2841 phone 603-228-3833 fax

GRANT AGREEMENT

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

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		1.2. State Agency Address 1 Granite Place South, Concord, NH 03301	
1.3. Grantee Name Mary Hitchcock Memorial Hospital		1.4. Grantee Address One Medical Center Drive Lebanon, NH 03756	
1.5. Grantee Phone # (603)653-9012	1.6. Account Number 02-20-20-201510- 5021-072-500575	1.7. Completion Date 03/31/2026	1.8. Grant Limitation \$140,110
1.9. Grant Officer for State Agency Kathleen Carr		1.10. State Agency Telephone Number (603) 271-3658	
If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Grantee Signature 		1.12. Name & Title of Grantee Signor 1 Edward J. Merrens, MD, Chief Clinical Officer	
Grantee Signature 2		Name & Title of Grantee Signor 2	
Grantee Signature 3		Name & Title of Grantee Signor 3	
1.13. State Agency Signature(s) <i>Thomas D. Kaempfer</i>		1.14. Name & Title of State Agency Signor(s) Thomas D. Kaempfer, Deputy Director of Admin	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: <i>Christen Lavers</i> Assistant Attorney General, On: 4 /21/25			
1.16. Approval by Governor and Council (if applicable) By: On: / /			

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

- 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 of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").
- 4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").
- 5. **GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.**
- 5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.
- 5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.
- 5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.
- 5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.
- 5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.
- 6. **COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS.** In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.
- 7. **RECORDS and ACCOUNTS.**
- 7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.
- 7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions
- 8. **PERSONNEL.**
- 8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.
- 8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.
- 8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.
- 9. **DATA: RETENTION OF DATA: ACCESS.**
- 9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations,

- computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.
- 9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.
- 9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.
- 9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.
- 9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.
- 10. **CONDITIONAL NATURE OR AGREEMENT.** Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.
- 11. **EVENT OF DEFAULT: REMEDIES.**
- 11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):
 - 11.1.1 Failure to perform the Project satisfactorily or on schedule; or
 - 11.1.2 Failure to submit any report required hereunder; or
 - 11.1.3 Failure to maintain, or permit access to, the records required hereunder; or
 - 11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.
- 11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:
 - 11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and
 - 11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and
 - 11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and
 - 11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.
- 12. **TERMINATION.**
- 12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.
- 12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.
- 12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.
- 12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.
- 13. **CONFLICT OF INTEREST.** No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or

Subrecipient Initials Initial
EM
Date 4/7/2025

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.

Initial
EM

EXHIBIT A

-SPECIAL PROVISIONS-

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

The terms outlined in the General Terms and Conditions of the Grant Agreement are modified as set forth below:

- a) Provision 8.2 is deleted and replaced with the following: Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, Grantee's personnel who are engaged in performance of the Project shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.
- b) Provision 8.3 delete the following: In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.
- c) Provision 12.1 is deleted and replaced with the following:
In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than thirty (30) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.
- d) Provision 20 is deleted and replaced with the following:
AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency unless no such approval is required under the circumstances pursuant to State law, rule or policy. In the event the State wishes to change the location(s) in which the services are performed by the Contractor hereunder, in whole or in part, the State shall provide Contractor with reasonable advance written notice of the same. Thereafter, the parties shall meet in good faith in order to mutually agree upon possible adjustments to the terms and conditions, if required, which shall be documented in the form of an amendment to this Agreement in accordance with this Section.
- e) Provision 17.1.1 is deleted and replaced with the following:
Statutory workers' compensation and professional liability insurance for all employees engaged in the performance of the Project, and

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

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

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

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

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

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

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

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

The conditions of this award are material requirements of the award. Compliance with any assurances or certifications submitted by or on behalf of the recipient that relate to conduct during the period of performance also is a material requirement of this award. By signing and accepting this award on behalf of the recipient, the authorized recipient official accepts all material requirements of the award, and specifically adopts all such assurances or certifications as if personally executed by the authorized recipient official.

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

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

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

8 **Applicability of Part 200 Uniform Requirements**

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

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

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

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

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

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

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

9 Compliance with DOJ Financial Guide

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

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

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

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

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

11 Requirements related to "de minimis" indirect cost rate

A recipient that is eligible under the Part 200 Uniform Requirements and other applicable law to use the "de minimis" indirect cost rate described in 2 C.F.R. 200.414(1), and that elects to use the "de minimis" indirect cost rate, must advise OJP in writing of both its eligibility and its election, and must comply with all associated requirements in the Part 200 Uniform Requirements. The "de minimis" rate may be applied only to modified total direct costs (MTDC) as defined by the Part 200 Uniform Requirements.

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

Any "subrecipient" at any tier must have written procedures in place to respond in the event of an actual or imminent "breach" (OMB M-17-12) if it (or a subrecipient)--(1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of "personally identifiable information (PII)" (2 CFR 200.79) within the scope of an OJP grant-funded program or activity, or (2) uses or operates a "Federal information system" (OMB Circular A-130).

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

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

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

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

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

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

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

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

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

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

16 Requirement for data on performance and effectiveness under the award

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

17 OJP Training Guiding Principles

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

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

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

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

19

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

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

20

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

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

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

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

21

Restrictions on "lobbying"

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

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

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applies to Indian tribes and tribal organizations.

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

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

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions that may be set out in applicable appropriations acts are indicated at [https://ojp.gov/funding/Explore/FY22 AppropriationsRestrictions.htm](https://ojp.gov/funding/Explore/FY22_AppropriationsRestrictions.htm), and are incorporated by reference here. Should a question arise as to whether a particular use of federal funds by a recipient (or a subrecipient) would or might fall within the scope of an appropriations-law restriction, the recipient is to contact OJP for guidance, and may not proceed without the express prior written approval of OJP.

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

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

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

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

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

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

The foregoing is not intended, and shall not be understood by the agency making this award,

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

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

25

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

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

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

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

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

26 Encouragement of policies to ban text messaging while driving

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

27 Access to records

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

28 VOCA Requirements

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

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

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

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

30 Employment eligibility verification for hiring under the award

- 1. The recipient (and any subrecipient at any tier) must—
 - A. Ensure that, as part of the hiring process for any position within the United States that is or will be funded (in whole or in part) with award funds, the any subrecipient properly verifies the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. 1324a(a)(1).
 - B. Notify all persons associated with any subrecipient who are or will be involved in

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EM
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activities under this award of both--

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

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

D. As part of the recordkeeping for the award (including pursuant to the Part 200 Uniform Requirements), maintain records of all employment eligibility verifications pertinent to compliance with this award condition in accordance with Form 1-9 record retention requirements, as well as records of all pertinent notifications and trainings.

2. Monitoring

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

3. Allowable costs

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

4. Rules of construction

A. Staff involved in hiring process

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

B. Employment eligibility confirmation with E-verify

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

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

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

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

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

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

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

SCOPE. A. This condition applies with respect to any procurement of property or services that is funded (in whole or in part) by this award, whether by any subrecipient at any tier, and regardless of the dollar amount of the purchase or acquisition, the method of procurement, or the nature of any legal instrument used. The provisions of this condition must be among those included in any subaward (at any tier). The subrecipient (at any tier), agent, otherwise -- in undertaking any work, project, or activity for or on behalf of (or in providing goods or services to or on behalf of) the federal government, and includes any applicant for such employment or engagement, and any person or entity committed by legal instrument to undertake any such work, project, or activity (or to provide such goods or services) in future.

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

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

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

2. Monitoring

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

3. Allowable costs

To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions

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designed to ensure compliance with this condition.

4. Rules of construction

C. The term "associate of the federal government" means any person or entity engaged or employed (in the past or at present) by or on behalf of the federal government -- as an employee, contractor or subcontractor (at any tier), grant

32

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

Any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements (including requirements to report allegations) pertaining to prohibited conduct related to the trafficking of persons, whether on the part of subrecipients ("subgrantees"), or individuals defined (for purposes of this condition) as "employees" of any subrecipient. The details of the subrecipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OJP web site at <https://ojp.gov/funding/Explore/ProhibitedConduct-Trafficking.htm> (Award condition: Prohibited conduct by subrecipients related to trafficking in persons (including reporting requirements and OJP authority to terminate award)), and are incorporated by reference here.

33

Determination of suitability to interact with participating minors

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

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

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

34

Publications

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

35

Requirement on use of volunteers

Initial
EM

EXHIBIT A

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

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

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

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

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

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

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

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

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

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

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

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

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

EXHIBIT B

-SCOPE OF SERVICES-

1. The Subrecipient shall receive a subgrant from the New Hampshire Department of Justice as the State Agency (DOJ) for expenses incurred and services provided for forensic child advocacy interviews and direct victim services provided by the subrecipient including but not limited to expenses for personnel and benefits.
2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in EXHIBIT C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.*
3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) years after the close of the Federal Grant.
4. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
5. All correspondence and submittals shall be directed to:
NH Department of Justice
Grants Management Unit
1 Granite Place South
Concord, NH 03301
603-271-8473 or sarah.e.sciuto@doj.nh.gov

EXHIBIT C

- PAYMENT TERMS-

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT B.
2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.
3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form G-1 section 1.8.

3a. The Subrecipient shall be awarded an amount not to exceed \$140,110 of the total Grant Limitation from Governor and Council approval or 07/01/2025, whichever is later, to 12/31/2025, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to three months, to 03/31/2026. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.

EXHIBIT D

-EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-

I, Edward Merrens [responsible official], certify that

Mary Hitchcock Memorial Hospital [Subrecipient] has either completed the EEOP reporting tool certification at https://ojp.gov/about/ocr/faq_eeop.htm within the last two years or completed an exemption form on:

4/7/2025 [date]

It is understood that subrecipients who are exempt from filing the EEOP Utilization Report, including non-profits and subrecipients with less than 50 employees, must file a declaration claiming exemption. If applicable, this Declaration Claiming Exemption form is to be emailed at least once every two years to the New Hampshire Department of Justice Grants Management Unit and is no longer inputted into the Federal System.

EEOP Training Requirements for Subrecipients

Cathy Bean [official that completed training] has completed

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

3/26/2025 [date].

The EEOP training must be completed at least once every two years.

DOJ Discrimination Complaint Process

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

Subrecipient Discrimination Complaint Process

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

EXHIBIT D

Certified Standard Assurances

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

- (1) I have the authority to make the following representations on behalf of myself and the Subrecipient. I understand that these representations will be relied upon as material in any Department decision to make an award to the Subrecipient based on its application.
- (2) I certify that the Subrecipient has the legal authority to apply for the federal assistance sought by the application, and that it has the institutional, managerial, and financial capability (including funds sufficient to pay any required non-federal share of project costs) to plan, manage, and complete the project described in the application properly.
- (3) I assure that, throughout the period of performance for the award (if any) made by the Department based on the application—
 - a. the Subrecipient will comply with all award requirements and all federal statutes and regulations applicable to the award;
 - b. the Subrecipient will require all subrecipients to comply with all applicable award requirements and all applicable federal statutes and regulations; and
 - c. the Subrecipient will maintain safeguards to address and prevent any organizational conflict of interest, and also to prohibit employees from using their positions in any manner that poses, or appears to pose, a personal or financial conflict of interest.
- (4) The Subrecipient understands that the federal statutes and regulations applicable to the award (if any) made by the Department based on the application specifically include statutes and regulations pertaining to civil rights and nondiscrimination, and, in addition—
 - a. the Subrecipient understands that the applicable statutes pertaining to civil rights will include section 601 of the Civil Rights Act of 1964 (42 U.S.C. § 2000d); section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794); section 901 of the Education Amendments of 1972 (20 U.S.C. § 1681); and section 303 of the Age Discrimination Act of 1975 (42 U.S.C. § 6102);
 - b. the Subrecipient understands that the applicable statutes pertaining to nondiscrimination may include section 809(c) of Title I of the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); section 1407(e) of the Victims of Crime Act of 1984 (34 U.S.C. § 20110(e)); section 299A(b) of the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); and that the grant condition set out at section 40002(b)(13) of the Violence Against Women Act (34 U.S.C. § 12291(b)(13)), which will apply to all awards made by the Office on Violence Against Women, also may apply to an award made otherwise;

EXHIBIT D

- c. the Subrecipient understands that it must require any pass-through subrecipient to comply with all such applicable statutes (and associated regulations); and
- d. on behalf of the Subrecipient, I make the specific assurances set out in 28 C.F.R. §§ 42.105 and 42.204.

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

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

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

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

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

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

EXHIBIT D

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

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

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

I acknowledge that a materially false, fictitious, or fraudulent statement (or concealment or omission of a material fact) in this certification, or in the application that it supports, may be the subject of criminal prosecution (including under 18 U.S.C. §§ 1001 and/or 1621, and/or 34 U.S.C. §§ 10271-10273), and also may subject me and the Subrecipient to civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. §§ 3729-3730 and 3801-3812). I also acknowledge that the Department's awards, including certifications provided in connection with such awards, are subject to review by the Department, including by its Office of the Inspector General.

Edward J. Merrens, MD

Name of Authorized Signor

DocuSigned by:



DocuSigned by:
Signature

Chief Clinical Officer

Title of Authorized Signor

4/7/2025

Date

Initial
EM

EXHIBIT E

-NON-SUPPLANTING CERTIFICATION -

Supplanting defined

Federal funds must be used to supplement existing funds for program activities and must not replace those funds that have been appropriated for the same purpose. Supplanting shall be the subject of application review, as well as pre-award review, post-award monitoring, and audit. If there is a potential presence of supplanting, the Subrecipient or grantee will be required to supply documentation demonstrating that the reduction in non-Federal resources occurred for reasons other than the receipt or expected receipt of Federal funds. For certain programs, a written certification may be requested by the awarding agency or recipient agency stating that Federal funds will not be used to supplant State or local funds. See the OJP Financial Guide (Part II, Chapter 3)

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

Supplanting and job retention

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

Mary Hitchcock Memorial Hospital (Subrecipient) certifies that any funds awarded through this federal award shall be used to supplement existing funds for program activities and will not replace (supplant) nonfederal funds that have been appropriated for the purposes and goals of the grant.

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

Printed Name and Title of Authorized Signor: Edward J. Merrens, MD, Chief Clinical Officer

Signature: 

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

EXHIBIT F

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

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

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

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

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

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

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

3. FEDERAL TAXES

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

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.

Edward J. Merrens, MD

Chief Clinical Officer

Name of Authorized Signor

Title of Authorized Signor

Edward J. Merrens

4/7/2025

Signature

Date

Mary Hitchcock Memorial Hospital
One Medical Center Drive Lebanon, NH 03756

Name and Address of Agency

Initial
EM

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

Edward J. Merrens, MD

Chief Clinical Officer

Name of Authorized Signor

Title of Authorized Signor

DocuSigned by:

Edward J Merrens

4/7/2025

Signature

Date

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

1. The Unique Entity ID (SAM) number for your entity is: **QYLXERHDAQL4**
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

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:

Initial
EM

EXHIBIT G
Certification

Name: _____	Amount: _____

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that MARY HITCHCOCK MEMORIAL HOSPITAL is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on August 07, 1889. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 68517

Certificate Number: 0007142928



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. 2025.

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

David M. Scanlan
Secretary of State

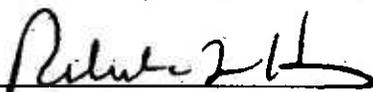


CERTIFICATE OF VOTE/AUTHORITY

I, Roberta L. Hines, MD, do hereby certify that:

1. I am the duly elected Chair of the Boards of Trustees of Mary Hitchcock Memorial Hospital and Dartmouth-Hitchcock Clinic (together, "Dartmouth-Hitchcock").
2. The following is a true and accurate excerpt from the Amended, Restated and Integrated Bylaws of the Dartmouth-Hitchcock Corporations:
 - a. **"ARTICLE II – Section A. Fiduciary Duty. Stewardship over Corporate Assets.** As responsible stewards of tax-exempt, charitable Corporations, members of the Corporations' Boards have the fiduciary duty to oversee, with due care and loyalty, the stewardship of the Corporations' assets and operations in order to create a sustainable health system that is population focused and value-based, and to advance their respective corporate purposes. In exercising this duty, the Boards may, consistent with the respective Corporation's Articles of Agreement and these Bylaws, delegate authority to Board Committees and other bodies, or to various officers, to provide input with respect to issues and strategies, incur indebtedness, make expenditures, enter into contracts and agreements and take such other binding actions on behalf of the Corporations as may be necessary or desirable in furtherance of their charitable purposes."
3. Pursuant to policy approved and adopted by the Boards of Trustees consistent with the above Bylaws provision, the Chief Clinical Officer, Edward Merrens, MD, has subdelegated signature authority to enter into contracts and agreements on behalf of Dartmouth-Hitchcock Clinic and Mary Hitchcock Memorial Hospital.
4. The foregoing authority shall remain in full force and effect as of the date of the agreement executed or action taken in reliance upon this Certificate. This authority shall remain valid for thirty (30) days from the date of this Certificate and the State of New Hampshire shall be entitled to rely upon same, until written notice of modification, rescission or revocation of same, in whole or in part, has been received by the State of New Hampshire.

IN WITNESS WHEREOF, I have hereunto set my hand as the Chair of the Boards of Trustees of Dartmouth-Hitchcock Clinic and Mary Hitchcock Memorial Hospital this 19th day of March, 2025.



Roberta L. Hines, MD, Board Chair

CERTIFICATE OF INSURANCE

DATE: July 1 2024

COMPANY AFFORDING COVERAGE
 Hamden Assurance Risk Retention Group, Inc.
 P.O. Box 1687
 30 Main Street, Suite 330
 Burlington, VT 05401

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

INSURED
 Mary Hitchcock Memorial Hospital
 One Medical Center Drive
 Lebanon, NH 03756
 (603)653-6850

COVERAGES

The Policy listed below has been issued to the Named Insured above for the Policy Period notwithstanding any requirement, term or condition of any contract or other document with respect to which this certificate may be issued. The insurance afforded by the policy is subject to all the terms, exclusions and conditions of the policy. Limits shown may have been reduced by paid claims.

TYPE OF INSURANCE		POLICY NUMBER	POLICY EFFECTIVE DATE	POLICY EXPIRATION DATE	LIMITS	
GENERAL LIABILITY	X CLAIMS MADE	0002024-A	7/1/2024	7/1/2025	EACH OCCURRENCE	\$1,000,000
					DAMAGE TO RENTED PREMISES	\$1,000,000
					MEDICAL EXPENSES	N/A
					PERSONAL & ADV INJURY	\$1,000,000
					GENERAL AGGREGATE	\$3,000,000
					PRODUCTS-COMP/OP AGG	\$1,000,000
OTHER						
PROFESSIONAL LIABILITY	X CLAIMS MADE	0002024-A	7/1/2024	7/1/2025	EACH CLAIM	\$1,000,000
					ANNUAL AGGREGATE	\$3,000,000
OTHER						

DESCRIPTION OF OPERATIONS/ LOCATIONS/ VEHICLES/ SPECIAL ITEMS (LIMITS MAY BE SUBJECT TO RETENTIONS)
 Certificate is issued as evidence of insurance.

CERTIFICATE HOLDER

New Hampshire Department of Justice
 Office of the Attorney General
 1 Granite Place South
 Concord, NH 03301

CANCELLATION

Should any of the above described policies be cancelled before the expiration date thereof, the issuing company will endeavor to mail 30 DAYS written notice to the certificate holder named below, but failure to mail such notice shall impose no obligation or liability of any kind upon the company, its agents or representatives.

AUTHORIZED REPRESENTATIVES

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

**Report on Federal Awards in Accordance with the
Uniform Guidance**

June 30, 2024

EIN #02-0222140

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

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June 30, 2024

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Part I
Financial Statements and Schedule of Expenditures of Federal Awards



Report of Independent Auditors

To the Board of Trustees of
Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and its subsidiaries (the "Dartmouth Health System"), which comprise the consolidated balance sheets as of June 30, 2024 and 2023, and the related consolidated statements of operations and changes in net assets, and of cash flows for the years then ended, including the related notes (collectively referred to as the "consolidated financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Dartmouth Health System as of June 30, 2024 and 2023, and the results of its operations, changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (US GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of the Dartmouth Health System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Consolidated Financial Statements

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

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Dartmouth Health System's ability to continue as a going concern for one year after the date the consolidated financial statements are issued.



Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

In performing an audit in accordance with US GAAS and *Government Auditing Standards*, we:

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

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

Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The accompanying consolidating balance sheets and consolidating statements of operations and changes in net assets without donor restrictions as of and for the years ended June 30, 2024 and 2023 (the "supplemental information") is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. The consolidating information is not intended to present, and we do not express an opinion on, the financial position, results of operations and cash flows of the individual companies. The supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The supplemental information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves and other additional procedures, in accordance with auditing standards



generally accepted in the United States of America. In our opinion, the supplemental information is fairly stated, in all material respects, in relation to the consolidated financial statements taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards for the year ended June 30, 2024 is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures, in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the consolidated financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2024 on our consideration of the Dartmouth Health System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters for the year ended June 30, 2024. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Dartmouth Health System's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "PricewaterhouseCoopers LLP".

Boston, Massachusetts
October 31, 2024

**Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and
Subsidiaries**
Consolidated Balance Sheets
June 30, 2024 and 2023

<i>(in thousands of dollars)</i>	<u>2024</u>	<u>2023</u>
Assets		
Current assets		
Cash and cash equivalents	\$ 257,903	\$ 115,996
Patient accounts receivable, net (Note 4)	287,317	289,787
Prepaid expenses and other current assets	186,729	184,104
Total current assets	<u>731,949</u>	<u>589,887</u>
Assets limited as to use (Notes 5 and 7)	1,234,156	1,071,462
Other investments for restricted activities (Notes 5 and 7)	229,626	182,224
Property, plant, and equipment, net (Note 6)	921,320	811,622
Right-of-use assets, net (Note 16)	53,103	55,528
Other assets	251,713	193,333
Total assets	<u>\$ 3,421,867</u>	<u>\$ 2,904,056</u>
Liabilities and Net Assets		
Current liabilities		
Current portion of long-term debt (Note 10)	\$ 22,426	\$ 15,236
Current portion of right-of-use obligations (Note 16)	10,142	11,334
Line of credit (Note 13)	41,950	40,000
Accounts payable and accrued expenses	138,466	146,747
Accrued compensation and related benefits	168,855	140,853
Estimated third-party settlements (Note 4)	82,668	64,360
Total current liabilities	<u>464,507</u>	<u>418,530</u>
Long-term debt, excluding current portion (Note 10)	1,199,925	1,098,962
Right-of-use obligations, excluding current portion (Note 16)	45,807	45,671
Insurance deposits and related liabilities (Note 12)	98,397	91,349
Liability for pension and other postretirement plan benefits, excluding current portion (Note 11)	211,760	206,305
Other liabilities	199,091	173,918
Total liabilities	<u>2,219,487</u>	<u>2,034,735</u>
Commitments and contingencies (Notes 3, 4, 6, 7, 10, 13, and 16)		
Net assets		
Net assets without donor restrictions (Note 9)	923,697	658,988
Net assets with donor restrictions (Notes 8 and 9)	278,683	210,333
Total net assets	<u>1,202,380</u>	<u>869,321</u>
Total liabilities and net assets	<u>\$ 3,421,867</u>	<u>\$ 2,904,056</u>

The accompanying notes are an integral part of these Consolidated Financial Statements.

**Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and
Subsidiaries**
Consolidated Statements of Operations and Changes in Net Assets
Years Ended June 30, 2024 and 2023

<i>(in thousands of dollars)</i>	<u>2024</u>	<u>2023</u>
Operating revenue and other support		
Net patient service revenue (Note 4)	\$ 2,791,314	\$ 2,397,157
Contracted revenue	20,721	84,346
Other operating revenue (Note 4)	780,986	608,875
Net assets released from restrictions	18,126	14,843
Total operating revenue and other support	<u>3,611,147</u>	<u>3,105,221</u>
Operating expenses		
Salaries	1,581,480	1,423,091
Employee benefits	391,708	332,386
Medications and medical supplies	841,277	725,480
Purchased services and other	521,219	458,901
Medicaid enhancement and provider tax (Note 4)	102,727	85,715
Depreciation and amortization (Note 7)	89,985	90,457
Interest (Note 10)	40,869	34,515
Total operating expenses	<u>3,569,265</u>	<u>3,150,545</u>
Operating gain (loss)	41,882	(45,324)
Non-operating gains (losses)		
Investment gains, net (Note 5)	124,724	58,119
Other components of net periodic pension and post retirement benefit income (Note 11 and 14)	(22,702)	(17,691)
Other losses, net	(22,088)	(8,530)
Pension termination settlement charge (Note 12)	(13,287)	-
Contribution from acquisition (Note 3)	129,689	-
Total non-operating gains, net	<u>196,336</u>	<u>31,898</u>
Excess (deficiency) of revenue over expenses	<u>\$ 238,218</u>	<u>\$ (13,426)</u>

Consolidated Statements of Operations and Changes in Net Assets – continues on next page

The accompanying notes are an integral part of these Consolidated Financial Statements.

**Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and
Subsidiaries**
Consolidated Statements of Operations and Changes in Net Assets - Continued
Years Ended June 30, 2024 and 2023

<i>(in thousands of dollars)</i>	<u>2024</u>	<u>2023</u>
Net assets without donor restrictions		
Excess (deficiency) of revenue over expenses	\$ 238,218	\$ (13,426)
Net assets released from restrictions for capital	15,150	3,229
Change in funded status of pension and other postretirement benefits (Note 11)	11,393	34,901
Other changes in net assets	<u>(52)</u>	<u>(13)</u>
Increase in net assets without donor restrictions	264,709	24,691
Net assets with donor restrictions		
Gifts, bequests, sponsored activities	63,289	23,637
Investment gains, net	14,287	5,846
Net assets released from restrictions	(33,980)	(18,653)
Contribution of assets with donor restrictions acquisition (Note 3)	<u>24,754</u>	<u>-</u>
Increase in net assets with donor restrictions	<u>68,350</u>	<u>10,830</u>
Change in net assets	333,059	35,521
Net assets		
Beginning of year	<u>869,321</u>	<u>833,800</u>
End of year	<u>\$ 1,202,380</u>	<u>\$ 869,321</u>

The accompanying notes are an integral part of these Consolidated Financial Statements.

**Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and
Subsidiaries**
Consolidated Statements of Cash Flows
Years Ended June 30, 2024 and 2023

<i>(in thousands of dollars)</i>	<u>2024</u>	<u>2023</u>
Cash flows from operating activities		
Change in net assets	\$ 333,059	\$ 35,521
Adjustments to reconcile change in net assets to net cash provided by operating and non-operating activities		
Effects of acquisition	(154,443)	-
Depreciation and amortization	90,601	90,806
Amortization of bond premium, discount, and issuance cost, net	(2,745)	(2,779)
Amortization of right-of-use asset	8,830	9,242
Payments on right-of-use lease obligations - operating	(8,489)	(9,162)
Change in funded status of pension and other postretirement benefits	(11,393)	(34,901)
Loss (gain) on disposal of fixed assets	2,212	(883)
Net realized gains and change in net unrealized gains on investments	(138,812)	(79,799)
Restricted contributions and investment earnings	(21,449)	(8,208)
Proceeds from sales of donated securities	9,715	3,818
Changes in assets and liabilities, excluding the effects of acquisition		
Patient accounts receivable, net	19,588	(38,537)
Prepaid expenses and other current assets	57	1,064
Other assets, net	(43,375)	(21,688)
Accounts payable and accrued expenses	(10,788)	(31,062)
Accrued compensation and related benefits	19,422	(53,093)
Estimated third-party settlements	14,470	(71,907)
Insurance deposits and related liabilities	7,048	12,958
Liability for pension and other postretirement benefits	16,848	12,486
Other liabilities	17,492	21,191
Net cash provided by (used in) operating activities	<u>147,848</u>	<u>(164,033)</u>
Cash flows from investing activities		
Purchase of property, plant, and equipment	(132,454)	(129,321)
Proceeds from sale of property, plant, and equipment	20	1,214
Purchases of investments	(19,641)	(71,410)
Proceeds from maturities and sales of investments	52,606	249,684
Cash received through acquisition	5,794	-
Net cash provided by (used in) investing activities	<u>(93,675)</u>	<u>50,167</u>
Cash flows from financing activities		
Proceeds from line of credit	1,583,500	979,500
Payments on line of credit	(1,595,250)	(939,500)
Repayment of long-term debt	(17,206)	(81,907)
Proceeds from issuance of debt	100,137	75,000
Repayment of finance leases	(4,835)	(3,599)
Payment of debt issuance costs	(189)	-
Restricted contributions and investment earnings	21,449	8,208
Net cash provided by (used in) financing activities	<u>87,806</u>	<u>37,702</u>
Increase (decrease) in cash and cash equivalents	141,979	(76,164)
Cash and cash equivalents, beginning of year	<u>117,321</u>	<u>193,485</u>
Cash and cash equivalents, end of year	<u>\$ 259,300</u>	<u>\$ 117,321</u>
Supplemental cash flow information		
Interest paid	\$ 49,133	\$ 44,362
Construction in progress included in accounts payable and accrued expenses	11,315	5,105
Donated securities	9,715	3,818

The following table reconciles cash and cash equivalents on the Consolidated Balance Sheets to cash, cash equivalents and restricted cash on the Consolidated Statements of Cash Flows.

	<u>2024</u>	<u>2023</u>
Cash and cash equivalents	\$ 257,903	\$ 115,996
Restricted cash and cash equivalents included in other investments for restricted activities	<u>1,397</u>	<u>1,325</u>
Total of cash, cash equivalents, and restricted cash shown in the consolidated statements of cash flows	<u>\$ 259,300</u>	<u>\$ 117,321</u>

The accompanying notes are an integral part of these Consolidated Financial Statements.

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

1. Organization and Community Benefit Commitments

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health), its members, and their Subsidiaries (collectively referred to as "the Dartmouth Health System") is a system of hospitals, clinics, and other healthcare service providers across New Hampshire (NH) and Vermont (VT). The Dartmouth Health System advances health through research, education, clinical practice, and community partnerships, providing each person the best care, in the right place, at the right time, every time. The Dartmouth Health System seeks to achieve the healthiest population possible, leading the transformation of health care in the region and setting the standard for the nation. The Dartmouth Health System's expanding network of services are the fabric of its commitment to serve the region with exceptional medical care.

Dartmouth Health serves as the sole corporate member of the following entities: Dartmouth-Hitchcock Clinic (DHC) and Subsidiaries, Mary Hitchcock Memorial Hospital (MHMH) and Subsidiaries, (DHC and MHMH together are referred to as D-H), The New London Hospital Association, Inc. (NLH), Windsor Hospital Corporation (d/b/a Mt. Ascutney Hospital and Health Center) (MAHHC) and Subsidiaries, The Cheshire Medical Center (Cheshire) and Subsidiaries, Alice Peck Day Memorial Hospital (APD) and Subsidiary, Visiting Nurse Association and Hospice of Vermont and New Hampshire (VNH) and Subsidiaries, and Southwestern Vermont Health Care Corporation and Subsidiaries (SVHC). SVHC became a subsidiary of Dartmouth Health on July 3, 2023.

The Dartmouth Health System currently operates one tertiary, one community, and three acute care (critical access) hospitals in NH and VT. One facility provides inpatient and outpatient rehabilitation medicine and long-term care. The Dartmouth Health System also operates multiple physician practices, a continuing care retirement community, and a home health and hospice service. The Dartmouth Health System operates a graduate level program for health professions and is the principal teaching affiliate of the Geisel School of Medicine (Geisel), a component of Dartmouth College.

Dartmouth Health, DHC, MHMH, NLH, Cheshire, and APD are NH not-for-profit corporations exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC). MAHHC, VNH, and SVHC are VT not-for-profit corporations exempt from federal income taxes under Section 501(c)(3) of the IRC.

Community Benefits

The Dartmouth Health System provides high quality, cost effective, comprehensive, and integrated healthcare to individuals, families, and the communities it serves regardless of a patient's ability to pay. The Dartmouth Health System actively supports community-based healthcare and promotes the coordination of services among healthcare providers and social services organizations. In addition, the Dartmouth Health System seeks to work collaboratively with other area healthcare providers to improve the health status of the region. Certain members of the Dartmouth Health System provide significant support for academic and research programs, as components of an integrated academic medical center.

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

Certain member hospitals of the Dartmouth Health System file annual Community Benefits Reports with the State of NH, which outline the community and charitable benefits each provides. VT hospitals are not required by law to file a state Community Benefit Report. The categories used in the Community Benefit Reports to summarize these benefits are as follows:

- *The Uncompensated Cost of Care for Medicaid* patients is the unreimbursed cost of providing care to Medicaid patients by the System. The System uses filed Community Benefits Reports, where available, and also tax filings, where necessary, to calculate this amount. The 2024 Community Benefits Reports are expected to be filed in February 2025.
- *Health Professions Education* includes uncompensated costs of training medical students, residents, nurses, and other health care professionals
- *Subsidized Health Services* are services provided by the Dartmouth Health System, resulting in financial losses that meet the needs of the community and would not otherwise be available unless the responsibility was assumed by the government.
- *Charity Care* includes losses, at-cost, incurred by providing health care services to persons qualifying for hospital financial assistance programs.
- *Community Health Improvement Services* include activities carried out to improve community health, and could include community health education (such as classes, programs, support groups, and materials that promote wellness and prevent illness), community-based clinical services (such as free clinics and health screenings), and healthcare support services (enrollment assistance in public programs, assistance in obtaining free or reduced costs medications, telephone information services, or transportation programs to enhance access to care, etc.).
- *Research* includes costs, in excess of awards, for numerous health research and service initiatives within the Dartmouth Health System.
- *Cash and In-Kind Contributions* occur outside of the System through various financial contributions of cash, in-kind donations, and grants to local organizations.
- *Community-Building Activities* include expenses incurred to support the development of programs and partnerships intended to address public health challenges, as well as social and economic determinants of health. Examples include physical improvements and housing, economic development, support system enhancements, environmental improvements, leadership development and training for community members, community health improvement advocacy, and workforce enhancement.

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

The following table summarizes the value of the community benefit initiatives outlined for the year ended June 30, 2023:

(in thousands of dollars)

Uncompensated cost of care for Medicaid	\$	209,213
Health professional education		44,268
Subsidized health services		26,617
Charity care		15,719
Community health improvement services		14,567
Research		18,796
Cash and in-kind contributions		4,320
Community building activities		1,493
Total community benefit value	\$	<u>334,993</u>

In fiscal years 2024 and 2023, funds received to offset or subsidize charity care costs provided were \$365,000 and \$439,000, respectively.

In fiscal years 2024 and 2023, Medicaid and Medicare costs exceeding reimbursement totaled \$916,423,000, and \$797,604,000, respectively.

2. Summary of Significant Accounting Policies

Basis of Presentation

The Consolidated Financial Statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, and have been prepared consistent with the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 954, *Healthcare Entities*, which addresses the accounting for healthcare entities. The net assets, revenue, expenses, gains, and losses of healthcare entities are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets without donor restrictions are amounts not subject to donor-imposed stipulations and are available for operations. Net assets with donor restrictions are those whose use has been limited by donors to a specific time period or purpose, or whose use has been restricted by donors to be maintained in perpetuity. All significant intercompany transactions have been eliminated upon consolidation.

Use of Estimates

The preparation of the Consolidated Financial Statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the dates of the Consolidated Financial Statements, and the reported amounts of revenues and expenses during the reporting periods. The most significant areas that are affected by the use of estimates include implicit and explicit pricing concessions, valuation of certain investments, estimated third-party settlements, insurance reserves, and pension obligations. Actual results may differ from those estimates.

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

Excess/(Deficiency) of Revenue over Expenses

The Consolidated Statements of Operations and Changes in Net Assets include the excess/(deficiency) of revenue over expenses. Operating revenues consist of those items attributable to the care of patients, including contributions and investment income (loss) on investments of net assets without donor restrictions, which are utilized to provide charity and other operational support. Peripheral activities, including realized gains/losses on sales of investment securities and changes in unrealized gains/losses on investments are reported as non-operating gains (losses).

Changes in net assets without donor restrictions which are excluded from the excess/(deficiency) of revenue over expenses, consistent with industry practice, include contributions of long-lived assets (including assets acquired using contributions which by donor restriction were to be used for the purpose of acquiring such assets), and change in funded status of pension and other postretirement benefit plans.

Charity Care

The Dartmouth Health System provides care to patients who meet certain criteria under their financial assistance policies without charge, or at amounts less than their established rates. Because the Dartmouth Health System does not anticipate collection of amounts qualifying as charity care, they are not reported as revenue.

The Dartmouth Health System grants credit, without collateral, to patients. Most are local residents and are insured under third-party arrangements. The charges for implicit price concessions is based upon management's assessment of historical and expected net collections, business and economic conditions, trends in federal and state governmental healthcare coverage, and other collection indicators (Notes 1 and 4).

Patient Service Revenue

The Dartmouth Health System applies the accounting provisions of ASC 606, *Revenue from Contracts with Customers* (ASC 606). Patient service revenue is reported at the amount of consideration to which the Dartmouth Health System expects to be entitled from patients, third party payors, and others, for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors and implicit pricing concessions. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as estimates change or final settlements are determined (Note 4).

Contracted Revenue

The Dartmouth Health System has various Professional Service Agreements (PSAs), pursuant to which certain organizations purchase services of personnel employed by the Dartmouth Health System and also lease space and equipment. Revenue pursuant to these PSAs, and certain facility and equipment leases and other professional service contracts, have been classified as contracted revenue in the accompanying Consolidated Statements of Operations and Changes in Net Assets.

Other Revenue

The Dartmouth Health System recognizes other revenue, which is not related to patient medical care but is central to the day-to-day operations of the Dartmouth Health System. Other revenue, which consists primarily of revenue from retail pharmacy, specialty pharmacy, and contract

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pharmacy, is recorded in the amounts to which it expects to be entitled in exchange for the prescriptions. Other revenue also includes Coronavirus Aid, Relief, and Economic Securities Act (CARES Act) Provider Relief Funds from the Department of Health and Human Services (HHS), CARES Act Employee Retention Credit Funds, Federal Emergency Management Agency assistance, grant revenue, cafeteria sales, and other support service revenue (Note 4).

Cash Equivalents

Cash and cash equivalents include amounts on deposit with financial institutions, short-term investments with maturities of three months or less at the time of purchase, and other highly liquid investments (primarily cash management funds), which would be considered level 1 investments under the fair value hierarchy. All short-term, highly liquid, investments included within the Dartmouth Health System's endowment and similar investment pools, otherwise qualifying as cash equivalents, are classified as investments at fair value and, therefore, are excluded from cash and cash equivalents in the Consolidated Statements of Cash Flows.

Investments and Investment Income (Loss)

Investments in equity securities with readily determinable fair values, mutual funds, governmental securities, debt securities, and pooled/commingled funds are reported at fair value with changes in fair value included in the excess (deficiency) of revenues over expenses. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (Note 7).

Investments in pooled/commingled investment funds, private equity funds, and hedge funds that represent investments where the Dartmouth Health System owns shares or units of funds rather than the underlying securities in that fund are valued using the equity method of accounting with changes in value recorded in the excess (deficiency) of revenue over expenses.

Certain members of the Dartmouth Health System are partners in a NH general partnership established for the purpose of operating a master investment program of pooled investment accounts. Substantially all of the Dartmouth Health System's board-designated and assets with donor restrictions, such as endowment funds, were invested in these pooled funds by purchasing units based on the market value of the pooled funds at the end of the month prior to receipt of any new additions to the funds. Interest, dividends, and realized and unrealized gains and losses earned on pooled funds are allocated monthly based on the weighted average units outstanding at the prior month-end.

Investment income or losses (including change in unrealized and realized gains and losses on investments, change in value of equity method investments, interest, and dividends) are included in the excess (deficiency) of revenue over expenses and classified as non-operating gains and losses, unless the income or loss is restricted by donor or law (Note 9).

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Fair Value Measurement of Financial Instruments

The Dartmouth Health System estimates fair value based on a valuation framework that uses a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of fair value hierarchy, as defined by ASC 820, *Fair Value Measurements and Disclosures*, are described below:

- Level 1 Unadjusted quoted prices in active markets that are accessible at the measurement date for assets or liabilities.
- Level 2 Prices other than quoted prices in active markets that are either directly or indirectly observable as of the date of measurement.
- Level 3 Prices or valuation techniques that are both significant to the fair value measurement and unobservable.

The carrying amounts of patient accounts receivable, prepaid and other current assets, and accounts payable and accrued expenses approximate fair value due to the short maturity of these instruments.

Property, plant, and equipment

Property, plant, and equipment, and other real estate are stated at cost at the time of purchase or fair value at the time of donation, less accumulated depreciation. The Dartmouth Health System's policy is to capitalize expenditures for major improvements and to charge expense for maintenance and repair expenditures which do not extend the lives of the related assets. The provision for depreciation has been determined using the straight-line method, at rates which are intended to amortize the cost of assets over their estimated useful lives. Estimated useful lives range from 10 to 40 years for buildings and improvements, 2 to 20 years for equipment, and the shorter of the lease term or 5 to 12 years, for leasehold improvements. Certain software development costs are amortized using the straight-line method over a period of up to 10 years. Net interest cost incurred on borrowed funds during the period of construction of capital assets is capitalized as a component of the cost of acquiring those assets.

Gifts of capital assets such as land, buildings, or equipment are reported as support, and excluded from the excess (deficiency) of revenue over expenses, unless explicit donor stipulations specify how the donated assets must be used. Gifts of capital assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire capital assets are reported as restricted support. Absent explicit donor stipulations about how long those capital assets must be maintained, expirations of donor restrictions are reported when the donated or acquired capital assets are placed in service.

Bond Issuance Costs

Bond issuance costs, classified on the Consolidated Balance Sheets within long-term debt, are amortized over the term of the related bonds. Amortization is recorded within interest expense in the Consolidated Statements of Operations and Changes in Net Assets using the straight-line method, which approximates the effective interest method.

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Intangible Assets and Goodwill

The Dartmouth Health System records goodwill and intangible assets, such as trade names and leases-in-place, within other assets on the Consolidated Balance Sheets. The Dartmouth Health System considers goodwill and trade names to be indefinite-lived assets, assesses them at least annually for impairment, or more frequently if certain events or circumstances warrant, and recognizes impairment charges for amounts by which the carrying values exceed their fair values. The Dartmouth Health System has recorded \$10,509,000 and \$8,367,000 as intangible assets as of June 30, 2024 and 2023, respectively.

Gifts

Gifts without donor restrictions are recorded as operating income. Conditional promises to give and indications of intentions to give to the Dartmouth Health System are reported at fair value at the date the gift is received. Gifts are reported with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the Consolidated Statements of Operations and Changes in Net Assets as net assets released from restrictions.

3. Acquisitions

Effective July 3, 2023, SVHC became an affiliate of the Dartmouth Health System when Dartmouth Health became the sole corporate member of SVHC through an affiliation agreement. SVHC is a not-for-profit corporation providing a continuum of patient care services to residents of southwestern Vermont, northwestern Massachusetts, and parts of New York. SVHC has a fiscal year end of September 30.

In accordance with applicable accounting guidance on not-for-profit mergers and acquisitions, The Dartmouth Health System recorded contribution income of approximately \$154,443,000, reflecting the fair value of the contributed net assets of SVHC as of the transaction date. Of this amount, \$129,689,000, representing total net assets less donor-restricted net assets, is included as nonoperating gains in the accompanying Consolidated Statements of Operations and Changes in Net Assets. Donor restricted net assets totaling \$24,754,000 were recorded within donor restricted net assets in the accompanying Consolidated Statements of Operations and Changes in Net Assets. No consideration was exchanged for the net assets contributed, and acquisition costs are expensed as incurred.

The fair value of assets, liabilities, and net assets contributed by SVHC at July 3, 2023 were as follows:

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(in thousands of dollars)

Assets	
Cash and cash equivalents	\$ 5,794
Patient accounts receivable, net	17,118
Prepaid expenses and other current assets	9,129
Property, plant, and equipment, net	70,946
Assets limited as to use	92,856
Other assets	<u>38,724</u>
Total assets acquired	\$ 234,567
Liabilities	
Accounts payable and accrued expenses	\$ 15,173
Accrued compensation and related benefits	8,580
Line of credit	13,700
Long-term debt	28,156
Estimated third-party settlements	3,838
Other liabilities	<u>10,677</u>
Total liabilities assumed	80,124
Net Assets	
Without donor restrictions	129,689
With donor restrictions	<u>24,754</u>
Total net assets	<u>154,443</u>
Total liabilities and net assets	<u>\$ 234,567</u>

A summary of the financial results of SVHC included in the Consolidated Statement of Operations and Changes in Net Assets for the period from the date of acquisition, July 3, 2023, through June 30, 2024 is as follows:

(in thousands of dollars)

Total operating revenues	\$ 216,946
Total operating expenses	<u>219,902</u>
Operating loss	(2,956)
Nonoperating gains	<u>7,020</u>
Excess of expenses over revenue	4,064
Net assets released from restriction used for capital purposes	5,083
Net assets transferred from affiliate	<u>129,689</u>
Increase in net assets	<u>\$ 138,836</u>

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A summary of the consolidated financial results of the Dartmouth Health System for the years ended 2023, as if the transactions had occurred on July 1, 2022, are as follows (unaudited):

(in thousands of dollars)

Total operating revenues	\$ 3,308,114
Total operating expenses	<u>3,359,808</u>
Operating loss	(51,694)
Nonoperating gains	<u>38,970</u>
Deficiency of revenues over expenses	(12,724)
Net assets released from restriction used for capital purchases	7,644
Change in funded status of pension and other post retirement benefits	33,535
Change in fair value on interest rate swaps	<u>(13)</u>
Increase in net assets without donor restrictions	<u>\$ 28,442</u>

4. Net Patient Service Revenue and Accounts Receivable

The Dartmouth Health System reports net patient service revenue at amounts that reflect the consideration to which it expects to be entitled in exchange for providing patient care. These amounts are due from patients, third-party payors (including managed care payors and government programs), and others; and they include variable consideration for retroactive revenue adjustments due to settlement of audits, reviews, and investigations. Generally, the Dartmouth Health System bills patients and third-party payors several days after the services were performed or shortly after discharge. Revenue is recognized as performance obligations are satisfied under contracts, by providing healthcare services to patients.

The Dartmouth Health System determines performance obligations based on the nature of the services provided. Revenues for performance obligations satisfied over time are recognized based on actual charges incurred, in relation to total expected charges, as this method provides a reasonable estimate of the transfer of services over the term of performance obligations based on inputs needed to satisfy the obligations. Generally, performance obligations satisfied over time relate to patients receiving inpatient acute care services. For inpatient services, performance obligations are measured from admission to the point when there are no further services required for the patient, which is generally the time of discharge. For outpatient services and physician services, performance obligations are recognized at a point in time when the services are provided and no further patient services are deemed necessary.

Generally, the Dartmouth Health System's patient service performance obligations relate to contracts with a duration of less than one year, therefore the Dartmouth Health System has elected

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to apply the optional exemption provided in ASC 606-10-50-14a and, as such, we are not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period. This generally refers to inpatient services at the end of the reporting period. The performance obligations for these contracts are generally completed when the patients are discharged, which generally occurs within days or weeks of the end of the reporting period.

Established charges represent gross charges. They are not the same as actual pricing, and they generally do not reflect what a hospital is ultimately entitled to for services it provides. Therefore, they are not displayed in the Dartmouth Health System's Consolidated Statements of Operations and Changes in Net Assets.

Hospitals are paid amounts negotiated with insurance companies or set by government entities, which are typically less than established or standard charges. Gross charges are used to calculate Medicare outlier payments and to determine certain elements of payment under managed care contracts. Gross charges are what hospitals charge all patients prior to the application of contractual adjustments and implicit price concessions.

Explicit Pricing Concessions

Revenues for the Dartmouth Health System under the traditional fee-for-service Medicare and Medicaid programs are based on prospectively determined rates per discharge or visit, reasonable (allowable) cost, or prospective rates per episodic period, depending on the type of provider.

- Inpatient acute care services provided to Medicare program beneficiaries are paid using the prospective payment system (PPS) to determine rates-per-discharge. These rates vary according to a patient classification system (DRG), based on diagnostic, clinical, and other factors. In addition, inpatient capital costs (depreciation and interest) are reimbursed by Medicare on the basis of a prospectively determined rate per discharge. Medicare outpatient services are paid on a prospective payment system, based on a pre-determined amount for each outpatient procedure (APC), subject to various mandated modifications. Retrospectively determined cost-based revenues under these programs, such as indirect medical education, direct graduate medical education, disproportionate share hospital, transplant services, and bad debt reimbursement are based on the hospital's cost reports and are estimated using historical trends and current factors. The Dartmouth Health System's payments for inpatient services rendered to NH and VT Medicaid beneficiaries are based on PPS, while outpatient services are reimbursed on a retrospective cost basis, or fee schedules, for NH beneficiaries. VT outpatient beneficiaries are paid on a prospective basis per outpatient procedure.
- Inpatient acute, swing, and outpatient services furnished by Critical Access Hospitals (CAH) are reimbursed by Medicare at 101% of reasonable costs, subject to 2% sequestration, excluding ambulance services and inpatient hospice care.
- Providers of home health services to patients eligible for Medicare home health benefits are paid on a prospective basis, with no retrospective settlement. The prospective payment is based on the scoring attributed to the acuity level of the patient at a rate determined by federal guidelines.

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- Hospice services to patients eligible for Medicare hospice benefits are paid on a per diem basis, with no retrospective settlement, provided the aggregate annual Medicare reimbursement is below a predetermined aggregate capitated rate.
- The Dartmouth Health System's cost-based services to Medicare and Medicaid are reimbursed during the year, based on varying interim payment methodologies. Final settlement is determined after the submission of an annual cost report and subject to audit of this report by Medicare and Medicaid auditors, as well as administrative and judicial review. Because the laws, regulations, and rule interpretations governing Medicare and Medicaid reimbursement are complex and change frequently, the estimates recorded could change over time by material amounts.
- Revenues under Managed Care Plans (MCPs) consist primarily of payment terms involving mutually agreed upon rates per diagnosis, discounted fee-for-service rates, or similar contractual arrangements. These revenues are also subject to review and possible audit. The MCPs are billed for patient services on an individual patient basis. An individual patient's bill is subject to adjustments, in accordance with contractual terms in place with the MCPs following their review and adjudication of each bill.

The Dartmouth Health System is not aware of any claims, disputes, or unsettled matters with any payor, that would materially affect its revenues, for which it has not adequately provided in the accompanying Consolidated Financial Statements.

The Dartmouth Health System provides charity care to patients who are unable to pay for healthcare services they receive as determined by financial conditions. Patients who qualify receive partial or full adjustments to charges for services rendered. The Dartmouth Health System's policy is to treat amounts qualified as charity care as explicit price concessions and, as such, they are not reported in net patient service revenue.

For fiscal year 2023, VT imposed a provider tax on home health agencies in the amount of 4.25% of annual net patient revenue, as determined by the State of VT. As of July 1, 2023, the tax was sunset in the Vermont legislation. Accordingly, in fiscal years 2024 and 2023, home health provider taxes paid were \$0 and \$579,000, respectively.

Implicit Price Concessions

Generally, patients who are covered by third-party payor contracts are responsible for related co-pays, co-insurance, and deductibles, which vary depending on the contractual obligations of patients. The Dartmouth Health System also provides services to uninsured patients and offers those patients a discount from standard charges. The Dartmouth Health System estimates the transaction price for patients with co-pays, co-insurance, and deductibles, and for those who are uninsured, based on historical collection experience and current market conditions. The discount offered to uninsured patients reduces the transaction price at the time of billing. The uninsured and patient responsible accounts, net of discounts recorded, are further reduced through implicit price concessions based on historical collection trends for similar accounts and other known factors that impact the estimation process. Subsequent changes to the estimate of transaction price are generally recorded as adjustments to net patient services revenue in the period of change.

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The implicit price concessions included in estimating the transaction price represent the difference between amounts billed to patients and the amounts the Dartmouth Health System expects to collect, based on collection history with similar patients. Although outcomes vary, the Dartmouth Health System's policy is to attempt to collect amounts due from patients, including co-pays, co-insurance, and deductibles due from insurance at the time of service while complying with all federal and state statutes and regulations, including but not limited to, the Emergency Medical Treatment and Active Labor Act (EMTALA). Through various systems and processes the Dartmouth Health System estimates Medicare and Medicaid net patient service revenue and cost report settlements and accrues final expected settlements. For filed cost reports, the accrual is recorded based on those filings, subsequent activity, and on historical trends and other relevant evidence. For periods in which a cost report is yet to be filed, accruals are based on estimates of what is expected to be reported, and any trends and relevant evidence. Cost reports generally must be filed within five months of the closing period.

Settlements with third-party payors for retroactive revenue adjustments due to audits, reviews or investigations are considered variable consideration and are included in the determination of the estimated transaction price for providing patient care using the most likely amount. These settlements are estimated based on the terms of the payment agreement with the payor, correspondence from the payor, and historical settlement activity, including assessments to ensure that it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the retroactive adjustment is subsequently resolved. Estimated settlements are adjusted in future periods as adjustments become known, or as years are settled or are no longer subject to such audits, reviews or investigations.

For the years ended June 30, 2024 and 2023, additional increases in revenue of \$6,694,000 and \$24,098,000, respectively, were recognized, due to changes in estimates of implicit price concessions for performance obligations satisfied in prior years.

Net operating revenues consist primarily of patient service revenues, principally for patients covered by Medicare, Medicaid, managed care and other health plans, as well as patients covered under the Dartmouth Health System's uninsured discount and charity care programs.

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The table below shows the Dartmouth Health System's sources of total operating revenue and other support presented at the net transaction price for the years ended June 30, 2024 and 2023.

<i>(in thousands of dollars)</i>	2024		
	<u>PPS</u>	<u>CAH</u>	<u>Total</u>
Hospital			
Medicare	\$ 655,092	\$ 113,586	\$ 768,678
Medicaid	189,864	25,680	215,544
Commercial	1,199,567	85,726	1,285,293
Self-pay	<u>8,569</u>	<u>3,108</u>	<u>11,677</u>
Subtotal	2,053,092	228,100	2,281,192
Professional	<u>461,294</u>	<u>37,310</u>	<u>498,604</u>
Subtotal	<u>2,514,386</u>	<u>265,410</u>	2,779,796
Home based care			<u>11,518</u>
Total net patient service revenue			<u>\$ 2,791,314</u>

<i>(in thousands of dollars)</i>	2023		
	<u>PPS</u>	<u>CAH</u>	<u>Total</u>
Hospital			
Medicare	\$ 587,377	\$ 106,370	\$ 693,747
Medicaid	168,410	18,824	187,234
Commercial	862,502	88,492	950,994
Self-pay	<u>11,307</u>	<u>802</u>	<u>12,109</u>
Subtotal	1,629,596	214,488	1,844,084
Professional	<u>504,370</u>	<u>35,578</u>	<u>539,948</u>
Subtotal	<u>2,133,966</u>	<u>250,066</u>	2,384,032
Home based care			<u>13,125</u>
Total net patient service revenue			<u>\$ 2,397,157</u>

Medicaid Enhancement Tax & Disproportionate Share Hospital

On May 22, 2018, the State of NH and all NH hospitals (Hospitals) agreed to resolve disputed issues and enter into a seven-year agreement to stabilize Disproportionate Share Hospital (DSH) payments, with provisions for alternative payments in the event of legislative changes to the DSH program. Under the agreement, the State of NH committed to make DSH payments to the Hospitals in an amount no less than 86% of the Medicaid Enhancement Tax (MET) proceeds collected in each fiscal year, in addition to providing for directed payments or increased rates for Hospitals in an amount equal to 5% of MET proceeds collected from state fiscal year (SFY) 2021 through SFY 2024. The agreement prioritizes DSH payments to critical access hospitals in an

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amount equal to 75% of allowable uncompensated care (UCC), with the remainder distributed to Hospitals without critical access designation in proportion to their allowable UCC amounts.

During the years ended June 30, 2024 and 2023, the Dartmouth Health System received DSH payments of \$96,411,000 and \$85,853,000, respectively. DSH payments are subject to audit and, therefore, for the years ended June 30, 2024 and 2023, the Dartmouth Health System recognized as revenue DSH receipts of \$111,740,000 and \$83,582,000, respectively.

During the years ended June 30, 2024 and 2023, the Dartmouth Health System paid and recorded \$102,727,000 and \$85,715,000, respectively, of NH MET and VT provider taxes. The taxes are calculated at 5.4%, for NH, and 6.0%, for VT, of certain patient service revenues. The NH MET and VT provider taxes are included in operating expenses in the Consolidated Statements of Operations and Changes in Net Assets. The agreement with the State of NH expired at the end of fiscal year 2024. NH hospitals are actively seeking a new agreement with the State of NH.

Accounts Receivable

The following table categorizes payors into four groups based on their respective percentages of patient accounts receivable as of June 30, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
Medicare	39%	36%
Medicaid	12%	12%
Commercial	37%	41%
Self Pay	12%	11%
Total	<u>100%</u>	<u>100%</u>

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5. Investments

The composition of investments at June 30, 2024 and 2023 is set forth in the following table:

<i>(in thousands of dollars)</i>	<u>2024</u>	<u>2023</u>
Assets limited as to use		
Internally designated by board		
Cash and short-term investments	\$ 11,172	\$ 6,988
U.S. government securities	90,786	80,595
Domestic corporate debt securities	314,744	271,321
Global debt securities	32,198	37,092
Domestic equities	250,418	205,200
International equities	95,732	75,199
Emerging markets equities	47,031	37,080
Global equities	91,609	77,479
Real Estate Investment Trust	104	2
Private equity funds	159,387	141,808
Hedge funds	59,185	44,558
Other	77	-
Subtotal	1,152,443	977,322
Investments held by captive insurance companies (Note 12)		
U.S. government securities	39,420	30,366
Domestic corporate debt securities	11,001	13,918
Global debt securities	13,025	13,180
Domestic equities	11,118	13,994
International equities	6,372	5,372
Subtotal	80,936	76,830
Held by trustee under indenture agreement (Note 10)		
Cash and short-term investments	777	17,310
Total assets limited as to use	1,234,156	1,071,462
Other investments for restricted activities		
Cash and short-term investments	6,673	21,243
U.S. government securities	33,784	27,323
Domestic corporate debt securities	60,369	45,864
Global debt securities	4,924	5,282
Domestic equities	46,721	30,754
International equities	17,716	11,054
Emerging markets equities	8,397	5,187
Global equities	14,904	10,281
Real Estate Investment Trust	19	18
Private equity funds	25,930	18,816
Hedge funds	10,135	6,368
Other	54	34
Total other investments for restricted activities	229,626	182,224
Total investments	\$ 1,463,782	\$ 1,253,686

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Investments are accounted for using either the fair value method or equity method of accounting, as appropriate on a case-by-case basis. The fair value method is used for all debt securities and equity securities that are traded on active markets and are valued at prices that are readily available in those markets. The equity method is used when investments are made in pooled/commingled investment funds that represent investments where shares or units are owned of pooled funds rather than the underlying securities in that fund. These pooled/commingled funds make underlying investments in securities from the asset classes listed above.

The following tables summarize investments by the accounting method utilized as of June 30, 2024 and 2023. Accounting standards require disclosure of additional information for those securities accounted for using the fair value method, as shown in Note 7.

<i>(in thousands of dollars)</i>	2024		
	<u>Fair Value</u>	<u>Equity</u>	<u>Total</u>
Cash and short-term investments	\$ 18,622	\$ -	\$ 18,622
U.S. government securities	163,990	-	163,990
Domestic corporate debt securities	153,782	232,332	386,114
Global debt securities	50,147	-	50,147
Domestic equities	256,605	51,652	308,257
International equities	83,754	36,066	119,820
Emerging markets equities	7,451	47,977	55,428
Global equities	-	106,513	106,513
Real Estate Investment Trust	123	-	123
Private equity funds	-	185,317	185,317
Hedge funds	507	68,813	69,320
Other	131	-	131
Total investments	<u>\$ 735,112</u>	<u>\$ 728,670</u>	<u>\$ 1,463,782</u>

<i>(in thousands of dollars)</i>	2023		
	<u>Fair Value</u>	<u>Equity</u>	<u>Total</u>
Cash and short-term investments	\$ 45,541	\$ -	\$ 45,541
U.S. government securities	138,284	-	138,284
Domestic corporate debt securities	122,320	208,783	331,103
Global debt securities	55,554	-	55,554
Domestic equities	204,541	45,407	249,948
International equities	57,221	34,404	91,625
Emerging markets equities	267	42,000	42,267
Global equities	-	87,760	87,760
Real Estate Investment Trust	20	-	20
Private equity funds	-	160,624	160,624
Hedge funds	456	50,470	50,926
Other	34	-	34
Total investments	<u>\$ 624,238</u>	<u>\$ 629,448</u>	<u>\$ 1,253,686</u>

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For the years ended June 30, 2024 and 2023, investment income is reflected in the accompanying Consolidated Statements of Operations and Changes in Net Assets as other operating revenue of approximately \$830,000 and \$905,000, respectively, and as non-operating gains of approximately \$124,724,000 and \$58,119,000, respectively.

Private equity limited partnership shares are not eligible for redemption from the fund or general partner. It is the intent of the Dartmouth Health System to hold these investments until the fund has fully distributed all proceeds to the limited partners and the term of the partnership agreements expire. Under the terms of these agreements, the Dartmouth Health System has committed to contribute a specified level of capital over a defined period of time. Through June 30, 2024 and 2023, the Dartmouth Health System has outstanding commitments of \$97,410,000 and \$79,753,000, respectively.

6. Property, Plant, and Equipment

Property, plant, and equipment consists of the following at June 30, 2024 and 2023:

<i>(in thousands of dollars)</i>	<u>2024</u>	<u>2023</u>
Land	\$ 57,684	\$ 40,749
Construction in progress	48,001	43,117
Land improvements	62,121	52,054
Buildings and improvements	1,290,315	1,166,776
Equipment	<u>1,159,947</u>	<u>1,101,410</u>
Subtotal property, plant, and equipment	2,618,068	2,404,106
Less accumulated depreciation	<u>(1,696,748)</u>	<u>(1,592,484)</u>
Total property, plant, and equipment, net	<u>\$ 921,320</u>	<u>\$ 811,622</u>

As of June 30, 2024, construction in progress primarily consists of three projects; the renovation of inpatient wings as part of the Pavilion backfill project located in Lebanon, NH, the ambulatory expansion project in Manchester, NH, and the lab software upgrade to the Lebanon, Cheshire, New London, and Alice Peck Day locations. The estimated cost to complete the construction in progress is approximately \$18,900,000.

As of June 30, 2023, construction in progress primarily consisted of four projects; the Family and Community Care Clinic located in Keene, NH, the renovation of inpatient wings as part of the Pavilion backfill project located in Lebanon, NH, and two lab software upgrades to the Lebanon campus.

Capitalized interest of \$0 and \$59,000 is included in construction in progress as of June 30, 2024 and 2023, respectively.

Depreciation expense included in operating activities was \$87,732,000 and \$87,029,000 for 2024 and 2023, respectively.

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7. Fair Value Measurements

The following is a description of the valuation methodologies for assets and liabilities measured at fair value on a recurring basis:

- *Cash and Short-Term Investments* consists of money market funds and are valued at net asset value (NAV) reported by the financial institution and cash which will be used for future investment opportunities.
- *Domestic, Emerging Markets and International Equities* consist of actively traded equity securities and mutual funds which are valued at the closing price reported on an active market on which the individual securities are traded (Level 1 measurements).
- *U.S. Government Securities, Domestic Corporate and Global Debt Securities* consists of U.S. government securities, domestic corporate and global debt securities, mutual funds and pooled/commingled funds that invest in U.S. government securities, domestic corporate and global debt securities. Securities are valued based on quoted market prices or dealer quotes where available (Level 1 measurement). If quoted market prices are not available, fair values are based on quoted market prices of comparable instruments or, if necessary, matrix pricing from a third-party pricing vendor to determine fair value (Level 2 measurements). Matrix prices are based on quoted prices for securities with similar coupons, ratings and maturities, rather than on specific bids and offers for a designated security. Investments in mutual funds are measured based on the quoted NAV as of the close of business in the respective active market (Level 1 measurements).

Investments are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The following tables set forth the consolidated financial assets and liabilities that were accounted for at fair value on a recurring basis as of June 30, 2024 and 2023:

(in thousands of dollars)	2024			
	Level 1	Level 2	Level 3	Total
Assets				
Investments				
Cash and short term investments	\$ 18,622	\$ -	\$ -	\$ 18,622
U.S. government securities	163,990	-	-	163,990
Domestic corporate debt securities	78,164	75,618	-	153,782
Global debt securities	24,925	25,222	-	50,147
Domestic equities	234,107	22,498	-	256,605
International equities	23,810	59,944	-	83,754
Emerging market equities	7,451	-	-	7,451
Real estate investment trust	123	-	-	123
Hedge funds	507	-	-	507
Other	96	35	-	131
Total fair value investments	551,795	183,317	-	735,112

(continued)

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Notes to Consolidated Financial Statements

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(continued)

Deferred compensation plan assets				
Cash and short-term investments	14,463	-	-	14,463
Domestic corporate debt securities	9,519	-	-	9,519
Domestic equities	54,140	-	-	54,140
International equities	7,042	-	-	7,042
Multi strategy fund	66,984	-	-	66,984
Total deferred compensation plan assets	152,148	-	-	152,148
Beneficial interest in trusts	-	-	19,466	19,466
Total assets	\$ 703,943	\$ 183,317	\$ 19,466	\$ 906,726

2023

(in thousands of dollars)

Assets

Investments

	Level 1	Level 2	Level 3	Total
Cash and short term investments	\$ 45,541	\$ -	\$ -	\$ 45,541
U.S. government securities	138,284	-	-	138,284
Domestic corporate debt securities	41,351	80,969	-	122,320
Global debt securities	24,429	31,125	-	55,554
Domestic equities	200,252	4,289	-	204,541
International equities	57,221	-	-	57,221
Emerging market equities	267	-	-	267
Real estate investment trust	20	-	-	20
Hedge funds	456	-	-	456
Other	-	34	-	34
Total fair value investments	507,821	116,417	-	624,238
Deferred compensation plan assets				
Cash and short-term investments	11,893	-	-	11,893
U.S. government securities	40	-	-	40
Domestic corporate debt securities	10,453	-	-	10,453
Global debt securities	16	-	-	16
Domestic equities	41,841	-	-	41,841
International equities	5,874	-	-	5,874
Emerging market equities	21	-	-	21
Real estate	14	-	-	14
Multi strategy fund	62,689	-	-	62,689
Total deferred compensation plan assets	132,841	-	-	132,841
Beneficial interest in trusts	-	-	14,875	14,875
Total assets	\$ 640,662	\$ 116,417	\$ 14,875	\$ 771,954

There were no transfers into or out of Level 1, 2, or 3 measurements due to changes in valuation methodologies during the years ended June 30, 2024 and 2023.

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There were no liquidations of Level 3 measurements during the years ended June 30, 2024 and 2023.

8. Net Assets with Donor Restrictions

Net assets with donor restrictions are available for the following purposes at June 30, 2024 and 2023:

<i>(in thousands of dollars)</i>	<u>2024</u>	<u>2023</u>
Investments held in perpetuity	\$ 109,649	\$ 88,926
Healthcare services	68,660	38,596
Research	30,663	28,176
Health education	23,708	27,374
Other	18,006	10,825
Charity care	14,241	12,486
Purchase of equipment	<u>13,756</u>	<u>3,950</u>
Total net assets with donor restrictions	<u>\$ 278,683</u>	<u>\$ 210,333</u>

9. Board Designated and Endowment Funds

Net assets include funds established for a variety of purposes including both donor-restricted endowment funds and funds designated by the Board of Trustees to function as endowments. Net assets associated with endowment funds, including funds designated by the Board of Trustees to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Dartmouth Health System has interpreted the NH and VT Uniform Prudent Management of Institutional Funds Acts (UPMIFA or Act) for donor-restricted endowment funds as requiring the preservation of the original value of gifts, as of the gift date, to donor-restricted endowment funds, absent explicit donor stipulations to the contrary. The Dartmouth Health System's net assets with donor restrictions, which are to be held in perpetuity, consist of (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to be held in perpetuity, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund, if any. Collectively these amounts are referred to as the historic dollar value of the fund.

Net assets without donor restrictions include funds designated by the Board of Trustees to function as endowments, the income from certain donor-restricted endowment funds, and any accumulated investment return thereon, which pursuant to donor intent may be expended based on trustee or management designation. Net assets with donor restrictions that are temporary in nature, either restricted by time or purpose, include funds appropriated for expenditure pursuant to endowment and investment spending policies, certain expendable endowment gifts from donors, and any retained income and appreciation on donor-restricted endowment funds, which are restricted by the

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donor to a specific purpose or by law. When the restrictions on these funds have been met, the funds are reclassified to net assets without donor restrictions.

In accordance with the Act, the Dartmouth Health System considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: the duration and preservation of the fund; the purposes of the donor-restricted endowment fund; general economic conditions; the possible effect of inflation and deflation; the expected total return from income and the appreciation of investments; other resources available; and investment policies.

The Dartmouth Health System has endowment investment and spending policies that attempt to provide a predictable stream of funding for programs supported by its endowment while ensuring that the purchasing power does not decline over time. The Dartmouth Health System targets a diversified asset allocation that places emphasis on investments in domestic and international equities, fixed income, private equity, and hedge fund strategies to achieve its long-term return objectives within prudent risk constraints. The Dartmouth Health System's Investment Committee reviews the policy portfolio asset allocations, exposures, and risk profile on an ongoing basis.

The Dartmouth Health System, as a policy, may appropriate for expenditure or accumulate so much of an endowment fund as the institution determines is prudent for the uses, benefits, purposes, and duration for which the endowment is established, subject to donor intent expressed in the gift instrument and the standard of prudence prescribed by the Act.

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below their original contributed value. Such market losses were not material as of June 30, 2024 and 2023.

Endowment net asset composition by type of fund consists of the following at June 30, 2024 and 2023:

		<u>2024</u>		
<i>(in thousands of dollars)</i>		<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Donor-restricted endowment funds	\$	-	\$ 139,933	\$ 139,933
Board-designated endowment funds		30,085	-	30,085
Total endowed net assets	\$	<u>30,085</u>	<u>\$ 139,933</u>	<u>\$ 170,018</u>
		<u>2023</u>		
<i>(in thousands of dollars)</i>		<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Donor-restricted endowment funds	\$	-	\$ 111,843	\$ 111,843
Board-designated endowment funds		28,688	-	28,688
Total endowed net assets	\$	<u>28,688</u>	<u>\$ 111,843</u>	<u>\$ 140,531</u>

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Changes in endowment net assets for the years ended June 30, 2024 and 2023 are as follows:

	2024		
	Without Donor Restrictions	With Donor Restrictions	Total
<i>(in thousands of dollars)</i>			
Beginning of year balances	\$ 28,688	\$ 111,843	\$ 140,531
Net investment return	411	11,894	12,305
Contributions	-	12,627	12,627
Transfers	1,055	11,165	12,220
Release of appropriated funds	(69)	(7,596)	(7,665)
End of year balances	<u>\$ 30,085</u>	<u>\$ 139,933</u>	<u>\$ 170,018</u>
Beneficial interest in perpetual trusts		<u>18,596</u>	
Net assets with donor restrictions		<u>\$ 158,529</u>	
	2023		
	Without Donor Restrictions	With Donor Restrictions	Total
<i>(in thousands of dollars)</i>			
Beginning of year balances	\$ 41,344	\$ 107,590	\$ 148,934
Net investment return	212	1,305	1,517
Contributions	-	3,201	3,201
Transfers	(12,743)	2,561	(10,182)
Release of appropriated funds	(125)	(2,814)	(2,939)
End of year balances	<u>\$ 28,688</u>	<u>\$ 111,843</u>	<u>\$ 140,531</u>
Beneficial interest in perpetual trusts		<u>13,954</u>	
Net assets with donor restrictions		<u>\$ 125,797</u>	

10. Long-Term Debt

MHMH established the Dartmouth-Hitchcock Obligated Group (DHOG) for the purpose of issuing bonds financed through New Hampshire Health and Education Facilities Authority (NHHEFA) or the "Authority". The members of the obligated group at June 30, 2024 and 2023 consist of Dartmouth Health, MHMH, DHC, NLH, MAHHC, and APD. The members of the obligated group at June 30, 2023 consisted of Dartmouth Health, MHMH, DHC, Cheshire, NLH, MAHHC, and APD. Dartmouth Health is designated as the obligated group agent.

Effective June 26, 2024, after approval from the Dartmouth Health Board of Trustees, Cheshire withdrew from the DHOG. The Cheshire Series 2012 bonds and the related obligated group note

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securing the Cheshire bonds, will remain outstanding and therefore constitute a continuing joint and several obligation of the DHOG.

Revenue bonds, issued by members of the DHOG, are administered through notes registered in the name of the Bond Trustee and in accordance with the terms of a Master Trust Indenture. The Master Trust Indenture contains provisions permitting the addition, withdrawal, or consolidation of members of the DHOG under certain conditions. The notes constitute a joint and several obligation of the members of the DHOG (and any other future members of the DHOG) and are equally and ratably collateralized by a pledge of the members' gross receipts. The DHOG is also subject to certain annual covenants under the Master Trust Indenture, the most restrictive is the Annual Debt Service Coverage Ratio (1.10x).

A summary of long-term debt at June 30, 2024 and 2023 is as follows:

<i>(in thousands of dollars)</i>	<u>2024</u>	<u>2023</u>
Variable rate issues		
New Hampshire Health and Education Facilities Authority (NHHEFA) Revenue Bonds		
Series 2018A, principal maturing in varying annual amounts, through August 2037 (1)	\$ 81,040	\$ 83,355
Fixed rate issues		
New Hampshire Health and Education Facilities Authority Revenue Bonds		
Series 2018B, principal maturing in varying annual amounts, through August 2048 (1)	303,102	303,102
Series 2020A, principal maturing in varying annual amounts, through August 2059 (2)	125,000	125,000
Series 2017A, principal maturing in varying annual amounts, through August 2040 (3)	122,435	122,435
Series 2019A, principal maturing in varying annual amounts, through August 2043 (4)	99,165	109,800
Series 2017B, principal maturing in varying annual amounts, through August 2031 (3)	98,750	99,165
Series 2018C, principal maturing in varying annual amounts, through August 2030 (5)	22,035	22,860
Series 2012, principal maturing in varying annual amounts, through July 2039 (6)	20,800	21,715
Series 2014B, principal maturing in varying annual amounts, through August 2033 (7)	14,530	14,530
Series 2016B, principal maturing in varying annual amounts, through August 2045 (8)	10,970	10,970
Note payable		
Note payable to a financial institution due in varying annual amounts through 2035 (9)	125,000	125,000
Note payable to a financial institution due in varying annual amounts through 2035 (10)	100,000	-
Total obligated group debt	\$ 1,122,827	\$ 1,037,932 (continued)

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(continued)

Other

2021 Series B Hospital Bonds, including monthly payments of \$227,000, including interest of 2.68%, maturing in December, 2031.

\$ 20,365 \$ -

2021 Series A Hospital Bonds, including monthly payments ranging from \$23,333 to \$227,000, including interest of 2.75%, maturing in December, 2031.

5,557 -

Mortgage note payable to the US Dept of Agriculture including monthly payments of \$10,892, including interest of 2.375%, maturing in November, 2046.

2,267 2,343

Note payable to a financial institution, with principal balance due in full in June, 2034; collateralized by land and building. The note payable is interest free.

341 232

Note payable to a financial institution, payable in interest free monthly installments through December 2024; collateralized by associated equipment.

- 32

Note payable to the Town of Bennington, VT, with a fixed interest rate of 3.000%. Payment of principal and interest are deferred until March 1, 2025, at which time annual payments will be made.

511 -

Total nonobligated group debt

29,041 2,607

Total long-term debt

1,151,868 1,040,539

Add original issue premium and discounts, net

76,975 80,112

Less: Current portion

(22,426) (15,236)

Debt issuance costs, net

(6,492) (6,453)

Total long-term debt, net

\$ 1,199,925 \$ 1,098,962

(1) Series 2018A and Series 2018B Revenue Bonds

The DHOG issued NHHEFA Revenue Bonds, Series 2018A and Series 2018B, in February 2018. The Series 2018A revenue bonds mature in variable amounts through 2037 and were used primarily to refund a portion of Series 2015A and Series 2016A revenue bonds. The Series 2018B revenue bonds mature in variable amounts through 2048, and were used primarily to refund a portion of Series 2015A and Series 2016A revenue bonds, revolving line of credit, Series 2012 bank loan, and the Series 2015A and Series 2016A swap terminations. The interest on the Series 2018A revenue bonds is variable, with a current interest rate of 5.00%. The interest on the Series 2018B revenue bonds is fixed, with an interest rate of 4.18%, and matures in variable amounts through 2048.

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(2) Series 2020A Revenue Bonds

The DHOG issued NHHEFA Revenue Bonds, Series 2020A, in February 2020. The Series 2020A revenue bonds mature in variable amounts through 2059 and the proceeds are being used primarily to fund the construction of a 212,000 square foot inpatient pavilion in Lebanon, NH, as well as various equipment. The interest on the Series 2020A revenue bonds is fixed, with an interest rate of 5.00%.

(3) Series 2017A and Series 2017B Revenue Bonds

The DHOG issued NHHEFA Revenue Bonds, Series 2017A and Series 2017B, in December 2017. The Series 2017A revenue bonds mature in variable amounts through 2040 and were used primarily to refund Series 2009 and Series 2010 revenue bonds. The Series 2017B revenue bonds mature in variable amounts through 2031 and were used to refund Series 2012A and Series 2012B revenue bonds. The interest on the Series 2017A revenue bonds is fixed, with an interest rate of 5.00%. The interest on the Series 2017B revenue bonds is fixed, with an interest rate of 2.54%.

(4) Series 2019A Revenue Bonds

The DHOG issued NHHEFA Revenue Bonds, Series 2019A, in October 2019. The Series 2019A revenue bonds mature in variable amounts through 2043 and were used primarily to fund the construction of a 91,000 square foot expansion of facilities in Manchester, NH, to include an Ambulatory Surgical Center as well as various equipment. The interest on the Series 2019A revenue bonds is fixed, with an interest rate of 4.00%.

(5) Series 2018C Revenue Bonds

The DHOG issued NHHEFA Revenue Bonds, Series 2018C, in August 2018. The Series 2018C revenue bonds mature in variable amounts through 2030 and were used primarily to refinance the Series 2010 revenue bonds. The interest on the Series is fixed, with an interest rate of 3.22%.

(6) Series 2012 Revenue Bonds

The DHOG issued NHHEFA Revenue Bonds, Series 2012, in November 2012. The Series 2012 revenue bonds mature in variable amounts through 2039 and were used to refund 1998 and 2009 Series revenue bonds, finance the settlement cost of the interest rate swap, and finance the purchase of certain equipment and renovations. The revenue bonds have fixed interest coupon rates ranging from 2.0% to 5.0% (a net interest cost of 3.96%).

(7) Series 2014B Revenue Bonds

The DHOG issued Series 2014B NHHEFA Revenue in August 2014. The Series 2014B revenue bonds mature at various dates through 2033. The proceeds from the 2014B revenue bonds were used partially to refund the Series 2009 revenue bonds and to cover cost of issuance. Interest on Series 2014B revenue bonds is fixed, with an interest rate of 4.00%.

(8) Series 2016B Revenue Bonds

The DHOG issued NHHEFA Revenue Bonds, Series 2016B, in July 2016, through a private placement with a financial institution. The Series 2016B revenue bonds mature at various dates through 2045 and were used to finance certain 2016 projects. The Series 2016B is fixed, with an interest rate of 1.78%.

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(9) 2020 note payable to financial institution

The DHOG issued a note payable to TD Bank in May 2020. Issued in response to the COVID-19 pandemic, the proceeds from the note will be used to fund working capital, as needs require. The note matures at various dates through 2035 and is fixed, with an interest rate of 2.56%.

(10) 2023 note payable to financial institution

The DHOG issued a note payable to TD Bank in the amount of \$100,000,000. The note matures at various dates through 2033 and is fixed, with an interest rate of 6.17%.

Outstanding joint and several indebtedness of the DHOG at June 30, 2024 and 2023 is approximately \$1,122,827,000 and \$1,037,932,000, respectively.

Aggregate annual principal payments of total long-term debt for the next five years ending June 30 and thereafter are as follows:

<i>(in thousands of dollars)</i>	<u>2024</u>
2025	\$ 22,426
2026	23,293
2027	25,509
2028	26,170
2029	27,114
Thereafter	<u>1,027,356</u>
Total	\$ 1,151,868

The Dartmouth Health System Indenture agreements require establishment and maintenance of debt service reserves and other trustee held funds. Trustee held funds of approximately \$777,000 and \$17,310,000 at June 30, 2024 and 2023, respectively, are classified as assets limited as to use in the accompanying Consolidated Balance Sheets (Note 5). In addition, debt service reserves of approximately \$48,000 and \$46,000 at June 30, 2024 and 2023, respectively, are classified as other current assets in the accompanying Consolidated Balance Sheets. The debt service reserves are mainly comprised of escrowed construction funds at June 30, 2024 and 2023.

For the years ended June 30, 2024 and 2023, interest expense on the Dartmouth Health System's long-term debt is reflected in the accompanying Consolidated Statements of Operations and Changes in Net Assets as operating expenses of \$40,869,000 and \$34,515,000, respectively, and other non-operating losses of \$8,203,000 and \$3,782,000, respectively, net of amounts capitalized.

11. Employee Benefits

Eligible employees of the Dartmouth Health System are covered under various defined benefit and/or defined contribution plans. In addition, certain members provide postretirement medical and life insurance benefit plans to certain active and former employees who meet eligibility requirements.

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A summary of the liability for postretirement and other postretirement plan benefits reported in the Consolidated Balance Sheets at June 30 are as follows:

	<u>2024</u>	<u>2023</u>
Current portion of liability for postretirement medical and life benefits*	\$ <u>(3,241)</u>	\$ <u>(3,386)</u>
Current portion of liability for pension and other postretirement plan benefits	\$ (3,241)	\$ (3,386)
Long-term portion of liability for pension	\$ (184,288)	\$ (177,006)
Long-term portion of liability for postretirement medical and life benefits	<u>(27,472)</u>	<u>(29,299)</u>
Liability for pension and other postretirement plan benefits, excluding current portion	\$ <u>(211,760)</u>	\$ <u>(206,305)</u>
Total liability for pension and other postretirement plan benefits	\$ <u><u>(215,001)</u></u>	\$ <u><u>(209,691)</u></u>

* Included within accrued compensation and related benefits on the Consolidated and Consolidating Balance Sheets.

Defined Benefit Plans

The Dartmouth Health System's defined benefit plans have been frozen and, therefore, there are no remaining participants earning benefits in any of the Dartmouth Health System's defined benefit plans.

Net periodic pension expense included in employee benefits expense, in the Consolidated Statements of Operations and Changes in Net Assets, is comprised of the following components for the years ended June 30, 2024 and 2023:

<i>(in thousands of dollars)</i>	<u>2024</u>	<u>2023</u>
Interest cost on projected benefit obligation	\$ 46,921	\$ 45,924
Expected return on plan assets	(41,321)	(46,071)
Net loss amortization	15,248	15,820
Settlement	<u>13,287</u>	<u>-</u>
Total net periodic pension expense	\$ <u><u>34,135</u></u>	\$ <u><u>15,673</u></u>

The following assumptions were used to determine net periodic pension expense as of June 30, 2024 and 2023:

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Notes to Consolidated Financial Statements June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Discount rates	4.85 - 5.90%	4.40% - 5.10%
Rate of increase in compensation	N/A	N/A
Expected long-term rates of return on plan assets	4.85 - 7.25%	4.40% - 7.25%

The following table sets forth the funded status and amounts recognized in the Dartmouth Health System's Consolidated Financial Statements for the defined benefit pension plans at June 30, 2024 and 2023:

<i>(in thousands of dollars)</i>	<u>2024</u>	<u>2023</u>
Change in benefit obligation		
Benefit obligation, beginning of year	\$ 866,750	\$ 938,886
Interest cost	46,921	45,924
Benefits paid	(59,301)	(58,580)
Experience loss	(1,809)	-
Actuarial gain/(loss)	2,643	(59,480)
Settlements	(61,442)	-
Benefit obligation, end of year	<u>793,762</u>	<u>866,750</u>
Change in plan assets		
Fair value of plan assets, beginning of year	689,744	747,095
Actual return on plan assets	23,005	1,229
Benefits paid	(59,301)	(58,580)
Employer contributions	17,468	-
Settlements	(61,442)	-
Fair value of plan assets, end of year	<u>609,474</u>	<u>689,744</u>
Funded status of the plans	\$ (184,288)	\$ (177,006)
Current portion of liability for pension	\$ -	\$ -
Long-term portion of liability for pension	<u>(184,288)</u>	<u>(177,006)</u>
Liability for pension	<u>\$ (184,288)</u>	<u>\$ (177,006)</u>

As of June 30, 2024 and 2023, the liability for pension is included in the liability for pension and other postretirement plan benefits in the accompanying Consolidated Balance Sheets.

Amounts not yet reflected in net periodic pension expense and included in the change in net assets without donor restrictions include \$480,101,000 and \$489,486,000 of net actuarial loss as of June 30, 2024 and 2023, respectively.

The amounts amortized from net assets without donor restrictions into net periodic pension expense in fiscal year 2024 for net actuarial losses was \$15,248,000.

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Notes to Consolidated Financial Statements June 30, 2024 and 2023

The following table sets forth the assumptions used to determine the accumulated benefit obligation at June 30, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
Discount rates	6.00%	4.85 - 5.90%
Rate of increase in compensation	N/A	N/A

The primary investment objective for the defined benefit plans' assets is to support the pension liabilities of the pension plans for employees of the Dartmouth Health System, by providing long-term capital appreciation and by also using a Liability Driven Investing ("LDI") strategy to partially hedge the impact fluctuating interest rates have on the value of the pension plan's liabilities. As of June 30, 2024, it is expected that the LDI strategy will hedge approximately 75% of the interest rate risk associated with pension liabilities. As of June 30, 2023, the expected LDI hedge was approximately 70%. To achieve the appreciation and hedging objectives, the pension plans utilize a diversified structure of asset classes. The asset classes are designed to achieve stated performance objectives, measured on a total return basis which includes income plus realized and unrealized gains and losses.

The range of target allocation percentages and the target allocations for the various investments are as follows:

	<u>Range of Target Allocations</u>	<u>Target Allocations</u>
Cash and short-term investments	0-5%	2%
U.S. government securities	0-20	16
Domestic debt securities	20-58	40
Global debt securities	0-26	0
Domestic equities	5-35	15
International equities	5-15	6
Emerging market equities	3-13	4
Global Equities	0-10	7
Real estate investment trust funds	0-5	0
Private equity funds	0-5	0
Hedge funds	5-18	10

To the extent an asset class falls outside of its target range on a quarterly basis, the Dartmouth Health System shall determine appropriate steps, as it deems necessary, to rebalance the asset class.

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

The Boards of Trustees of the Dartmouth Health System, as plan sponsors, oversee the design, structure, and prudent professional management of the Dartmouth Health System's pension plans' assets, in accordance with Board approved investment policies, roles, responsibilities, and authorities and more specifically the following:

- Establishing and modifying asset class targets with Board approved policy ranges,
- Approving the asset class rebalancing procedures,
- Hiring and terminating investment managers, and
- Monitoring performance of the investment managers, custodians and investment consultants.

The hierarchy and inputs to valuation techniques to measure fair value of the Plans' assets are the same as outlined in Note 7. In addition, the estimation of fair value of investments in private equity and hedge funds for which the underlying securities do not have a readily determinable value is made using the NAV per share or its equivalent as a practical expedient.

The following table sets forth the Dartmouth Health System's pension plans' investments that were accounted for at fair value as of June 30, 2024 and 2023:

2024						
<i>(in thousands of dollars)</i>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>	<u>Redemption or Liquidation</u>	<u>Days' Notice</u>
Investments						
Cash and short-term investments	\$ -	\$ 9,846	\$ -	\$ 9,846	Daily	1
U.S. government securities	45,202	-	-	45,202	Daily-Monthly	1-15
Domestic debt securities	64,075	200,343	-	264,418	Daily-Monthly	1-15
Domestic equities	66,717	28,921	-	95,638	Daily-Monthly	1-10
International equities	-	37,727	-	37,727	Daily-Monthly	1-11
Emerging market equities	-	26,530	-	26,530	Daily-Monthly	1-17
Global equities	-	48,690	-	48,690	Daily-Monthly	1-17
Total investments	<u>\$ 175,994</u>	<u>\$ 352,057</u>	<u>\$ -</u>	<u>\$ 528,051</u>		
2023						
<i>(in thousands of dollars)</i>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>	<u>Redemption or Liquidation</u>	<u>Days' Notice</u>
Investments						
Cash and short-term investments	\$ -	\$ 10,667	\$ -	\$ 10,667	Daily	1
U.S. government securities	22,919	-	-	22,919	Daily-Monthly	1-15
Domestic debt securities	96,004	250,964	-	346,968	Daily-Monthly	1-15
Domestic equities	89,391	26,849	-	116,240	Daily-Monthly	1-10
International equities	18,912	22,361	-	41,273	Daily-Monthly	1-11
Emerging market equities	-	26,743	-	26,743	Daily-Monthly	1-17
Global equities	-	52,461	-	52,461	Daily-Monthly	1-17
Total investments	<u>\$ 227,226</u>	<u>\$ 390,045</u>	<u>\$ -</u>	<u>\$ 617,271</u>		

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

Notes to Consolidated Financial Statements June 30, 2024 and 2023

Additionally, private equity and hedge funds, valued at NAV, totaled \$81,423,000 and \$72,473,000 as of June 30, 2024 and 2023, respectively. Private equity and hedge funds, maintained in the pension plans' investments, have redemption terms that vary between quarterly and annually, and generally require between 60-96 days' notice.

There were no transfers into or out of Level 1, 2, or 3 measurements due to changes in valuation methodologies during the years ended June 30, 2024 and 2023.

The weighted average asset allocation, by asset category, for the Dartmouth Health System's pension plans is as follows at June 30, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
Cash and short-term investments	2 %	3 %
U.S. government securities	16	5
Domestic debt securities	40	42
Global debt securities	0	4
Domestic equities	15	17
International equities	6	7
Emerging market equities	4	4
Global equities	7	6
Hedge funds	10	12
Total	<u>100 %</u>	<u>100 %</u>

The expected long-term rate of return on plan assets is reviewed annually, taking into consideration the asset allocation, historical returns on the types of assets held, and the current economic environment. Based on these factors, it is expected that the pension assets will earn an average of 7.25% per annum.

The Dartmouth Health System is expected to contribute approximately \$30,000,000 to the Plans in 2025, however actual contributions may vary from expected amounts.

The following benefit payments, which reflect expected future service, as appropriate, are expected to be paid for the years ending June 30 and thereafter:

(in thousands of dollars)

2025	\$ 59,584
2026	61,036
2027	61,996
2028	62,867
2029	63,495
2030 - 2034	316,610

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

Defined Contribution Plans

The Dartmouth Health System has employer-sponsored plans for certain of its members, under which the employer makes contributions based on specified percentages of compensation and employee deferral amounts. Total employer contributions to the plan of \$74,481,000 and \$71,152,000 in 2024 and 2023, respectively, are included in employee benefits expenses in the accompanying Consolidated Statements of Operations and Changes in Net Assets.

Postretirement Medical and Life Insurance Benefits

The Dartmouth Health System has postretirement medical and life insurance benefit plans covering certain of its active and former employees. The plans generally provide medical or medical and life insurance benefits to certain retired employees who meet eligibility requirements. The plans are not funded.

Net periodic postretirement medical and life benefit cost is comprised of the components listed below for the years ended June 30, 2024 and 2023:

<i>(in thousands of dollars)</i>	<u>2024</u>	<u>2023</u>
Service cost	\$ 225	\$ 357
Interest cost	1,856	1,956
Net (income) loss amortization	<u>(2)</u>	<u>62</u>
Total	<u>\$ 2,079</u>	<u>\$ 2,375</u>

The following table sets forth the accumulated postretirement medical and life insurance benefit obligation amounts recognized in the Dartmouth Health System's Consolidated Financial Statements at June 30, 2024 and 2023:

<i>(in thousands of dollars)</i>	<u>2024</u>	<u>2023</u>
Change in benefit obligation		
Accumulated benefit obligation, beginning of year	\$ 32,685	\$ 40,315
Service cost	225	357
Interest cost	1,856	1,956
Benefits paid	(3,486)	(3,588)
Actuarial income	<u>(567)</u>	<u>(6,355)</u>
Accumulated benefit obligation, end of year	<u>30,713</u>	<u>32,685</u>
Current portion of liability for postretirement medical and life benefits	\$ (3,241)	\$ (3,386)
Long-term portion of liability for postretirement medical and life benefits	<u>(27,472)</u>	<u>(29,299)</u>
Funded status of the plans and liability for postretirement medical and life benefits	<u>\$ (30,713)</u>	<u>\$ (32,685)</u>

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries
Notes to Consolidated Financial Statements
June 30, 2024 and 2023

As of June 30, 2024 and 2023, the liability for postretirement medical and life insurance benefits is included in the liability for pension and other postretirement plan benefits in the accompanying Consolidated Balance Sheets.

- Amounts not yet reflected in net periodic income for the postretirement medical and life insurance benefit plans, included in the change in net assets without donor restrictions, are as follows:

<i>(in thousands of dollars)</i>	<u>2024</u>	<u>2023</u>
Net actuarial income	\$ <u>(2,535)</u>	\$ <u>(1,970)</u>
Total	\$ <u><u>(2,535)</u></u>	\$ <u><u>(1,970)</u></u>

The following future benefit payments, which reflect expected future service, as appropriate, are expected to be paid for the years ending June 30, 2024 and thereafter:

<i>(in thousands of dollars)</i>	
2025	\$ 3,338
2026	3,366
2027	3,360
2028	3,188
2029	3,069
2030-2034	14,095

In determining the accumulated benefit obligation for the postretirement medical and life insurance plans, the Dartmouth Health System used discount rates of 6.10 - 6.60% in 2024, and assumed healthcare cost trend rates of 6.25 - 6.50%, trending down to 5.00% in 2029 and thereafter.

12. Professional and General Liability Insurance Coverage

D-H, along with Dartmouth College, Cheshire, NLH, APD, MAHHC, and VNH are provided professional and general liability insurance on a claims-made basis through Hamden Assurance Risk Retention Group, Inc. (RRG), a VT captive insurance company.

RRG cedes the majority of this risk to Hamden Assurance Company Limited (HAC), a captive insurance company domiciled in Bermuda, and HAC cedes a portion of this risk to a variety of commercial reinsurers. D-H has majority ownership interest in both HAC and RRG. The insurance program provides coverage to the covered institutions, named insureds and their employees on a modified claims-made basis, which means coverage is triggered when claims are made. Premiums and related insurance deposits are actuarially determined, based on asserted liability claims adjusted for future development. The reserves for outstanding losses are recorded on an undiscounted basis.

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

Selected financial data of HAC and RRG, taken from the latest available financial statements at June 30, 2024 and 2023, are summarized as follows:

	<u>2024</u>		
	<u>HAC</u>	<u>RRG</u>	<u>Total</u>
<i>(in thousands of dollars)</i>			
Assets	\$ 100,066	\$ 2,628	\$ 102,694
Shareholders' equity	13,620	50	13,670
	<u>2023</u>		
	<u>HAC</u>	<u>RRG</u>	<u>Total</u>
<i>(in thousands of dollars)</i>			
Assets	\$ 93,777	\$ 2,372	\$ 96,149
Shareholders' equity	13,620	50	13,670

13. Commitments and Contingencies

Litigation

The Dartmouth Health System is involved in various malpractice claims and legal proceedings of a nature considered normal to its business. The claims are in various stages and some may ultimately be brought to trial. It is the opinion of management that the final outcome of these claims will not have a material effect on the consolidated financial position of the Dartmouth Health System.

Lines of Credit

The Dartmouth Health System has entered into loan agreements with financial institutions, establishing access to revolving lines of credit up to \$120,000,000. Interest is variable and determined using the Bloomberg Short-Term Bank Yield Index, the Wall Street Journal Prime Rate, or the Secured Overnight Financing Rate. The loan agreements are due to expire October 3, 2025 and January 31, 2025. The outstanding balances on the lines of credit totaled \$41,950,000 and \$40,000,000 as of June 30, 2024 and 2023, respectively. Interest expense was approximately \$4,367,000 and \$1,200,000 for the years ended June 30, 2024 and 2023, respectively, and is included in the Consolidated Statements of Operations and Changes in Net Assets.

14. Functional Expenses

Operating expenses are presented by functional classification in accordance with the overall service missions of the Dartmouth Health System. Each functional classification displays all expenses related to the underlying operations by natural classification. Salaries, employee benefits, medical supplies and medications, and purchased services and other expenses are generally considered variable and are allocated to the mission that best aligns to the type of service provided. Medicaid enhancement tax is allocated to program services. Interest expense is allocated

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

based on usage of debt-financed space. Depreciation and amortization is allocated based on square footage and specific identification of equipment used by department.

Operating expenses of the Dartmouth Health System by functional and natural basis are as follows for the years ended June 30, 2024 and 2023, respectively:

		2024			
<i>(in thousands of dollars)</i>		<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Operating					
Salaries	\$	1,356,800	\$ 222,603	\$ 2,077	\$ 1,581,480
Employee benefits		341,483	49,747	478	391,708
Medical supplies and medications		833,657	7,614	6	841,277
Purchased services and other		361,683	152,130	7,406	521,219
Medicaid enhancement tax		102,727	-	-	102,727
Depreciation and amortization		46,069	43,873	43	89,985
Interest		8,293	32,569	7	40,869
Total operating	\$	<u>3,050,712</u>	<u>\$ 508,536</u>	<u>\$ 10,017</u>	<u>\$ 3,569,265</u>
Non-operating					
Employee benefits	\$	31,706	\$ 4,200	\$ 83	\$ 35,989
Interest		-	8,203	-	8,203
Development		-	-	10,203	10,203
Total non-operating	\$	<u>31,706</u>	<u>\$ 12,403</u>	<u>\$ 10,286</u>	<u>\$ 54,395</u>
		2023			
<i>(in thousands of dollars)</i>		<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Operating					
Salaries	\$	1,238,158	\$ 183,063	\$ 1,870	\$ 1,423,091
Employee benefits		293,359	38,778	249	332,386
Medical supplies and medications		722,957	2,517	6	725,480
Purchased services and other		305,192	148,439	5,270	458,901
Medicaid enhancement tax		85,715	-	-	85,715
Depreciation and amortization		45,702	44,707	48	90,457
Interest		8,470	26,037	8	34,515
Total operating	\$	<u>2,699,553</u>	<u>\$ 443,541</u>	<u>\$ 7,451</u>	<u>\$ 3,150,545</u>
Non-operating					
Employee benefits	\$	15,606	\$ 2,077	\$ 8	\$ 17,691
Interest		-	3,782	-	3,782
Development		-	-	8,799	8,799
Total non-operating	\$	<u>15,606</u>	<u>\$ 5,859</u>	<u>\$ 8,807</u>	<u>\$ 30,272</u>

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

15. Liquidity

The Dartmouth Health System is substantially supported by cash generated from operations. In addition, the Dartmouth Health System holds financial assets for specific purposes which are limited as to use. Thus, certain financial assets reported on the accompanying Consolidated Balance Sheets may not be available for general expenditure within one year of the balance sheet date.

The Dartmouth Health System's financial assets available at June 30, 2024 and 2023 to meet cash needs for general expenditures within one year of June 30, 2024 and 2023, respectively, are as follows:

<i>(in thousands of dollars)</i>	<u>2024</u>	<u>2023</u>
Cash and cash equivalents	\$ 257,903	\$ 115,996
Patient accounts receivable	287,317	289,787
Assets limited as to use	1,234,156	1,071,462
Other investments for restricted activities	<u>229,626</u>	<u>182,224</u>
Total financial assets	2,009,002	1,659,469
Less those unavailable for general expenditure within one year:		
Investments held by captive insurance companies	(80,936)	(76,830)
Investments for restricted activities	(229,626)	(182,224)
Bond proceeds held for capital projects	(777)	(17,310)
Other investments with liquidity horizons greater than one year	<u>(159,491)</u>	<u>(141,810)</u>
Total financial assets available within one year	<u>\$ 1,538,172</u>	<u>\$ 1,241,295</u>

The Dartmouth Health System used cash flow from operations of approximately \$147,848,000 and (\$164,033,000) for the years ended June 30, 2024 and June 30, 2023, respectively. In addition, the Dartmouth Health System's liquidity management plan includes investing excess daily cash in intermediate or long-term investments based on anticipated liquidity needs. The Dartmouth Health System has available lines of credit of up to \$120,000,000 which it can draw upon as needed to meet its liquidity needs. See Note 13 for further details on the lines of credit.

16. Lease Commitments

Dartmouth Health determines if an arrangement is or contains a lease at inception of the contract. Right-of-use assets represent our right to use the underlying assets for the lease term and our lease liabilities represent our obligation to make lease payments arising from the leases. Right-of-use assets and lease liabilities are recognized at commencement date, based on the present value of lease payments over the lease term. The Dartmouth Health System uses the implicit rate noted within the contract. If not readily available, the Dartmouth Health System uses an estimated incremental borrowing rate, which is derived using a collateralized borrowing rate, for the same

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

Notes to Consolidated Financial Statements

June 30, 2024 and 2023

currency and term, as the associated lease. A right-of-use asset and lease liability is not recognized for leases with an initial term of 12 months or less, rather the Dartmouth Health System recognizes lease expense for these leases on a straight-line basis, over the lease term, within lease and rental expense.

Operating leases are primarily for real estate, including certain acute care facilities, off-campus outpatient facilities, medical office buildings, and corporate and other administrative offices. Real estate lease agreements typically have initial terms of 3 to 8 years. These real estate leases may include one or more options to renew, with renewals that can extend the lease term from 2 to 5 years. The exercise of lease renewal options is at the Dartmouth Health System's sole discretion. When determining the lease term, management includes options to extend or terminate the lease when it is reasonably certain that the Dartmouth Health System will exercise that option.

Certain lease agreements for real estate include payments based on actual common area maintenance expenses and/or rental payments adjusted periodically for inflation. These variable lease payments are recognized in other occupancy costs in the Consolidated Statements of Operations and Changes in Net Assets, but are not included in the right-of-use asset or liability balances in our Consolidated Balance Sheets. Lease agreements do not contain any material residual value guarantees, restrictions, or covenants.

The components of lease expense for the years ended June 30, 2024 and 2023 are as follows:

<i>(in thousands of dollars)</i>	<u>2024</u>	<u>2023</u>
Operating lease cost	\$ 8,444	\$ 9,590
Variable and short term lease cost (a)	<u>10,866</u>	<u>10,608</u>
Total lease and rental expense	<u>\$ 19,310</u>	<u>\$ 20,198</u>
Finance lease cost:		
Depreciation of property under finance lease	\$ 4,793	\$ 3,778
Interest on debt of property under finance lease	<u>1,321</u>	<u>546</u>
Total finance lease cost	<u>\$ 6,114</u>	<u>\$ 4,324</u>

(a) Includes equipment, month-to-month and leases with a maturity of less than 12 months.

Supplemental cash flow information related to leases for the years ended June 30, 2024 and 2023 are as follows:

<i>(in thousands of dollars)</i>	<u>2024</u>	<u>2023</u>
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	\$ 9,450	\$ 10,067
Operating cash flows from finance leases	1,376	546
Financing cash flows from finance leases	<u>4,635</u>	<u>3,599</u>
Total	<u>\$ 15,461</u>	<u>\$ 14,212</u>

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

Notes to Consolidated Financial Statements June 30, 2024 and 2023

Supplemental balance sheet information related to leases as of June 30, 2024 and 2023 are as follows:

<i>(in thousands of dollars)</i>	<u>2024</u>	<u>2023</u>
Operating Leases		
Right-of-use assets - operating leases	\$ 57,999	59,258
Accumulated amortization	<u>(30,834)</u>	<u>(26,731)</u>
Right-of-use assets - operating leases, net	<u>27,165</u>	<u>32,527</u>
Current portion of right-of-use obligations	5,987	7,799
Long-term right-of-use obligations, excluding current portion	<u>25,817</u>	<u>25,386</u>
Total operating lease liabilities	<u>31,804</u>	<u>33,185</u>
Finance Leases		
Right-of-use assets - finance leases	39,965	32,837
Accumulated depreciation	<u>(14,027)</u>	<u>(9,836)</u>
Right-of-use assets - finance leases, net	<u>25,938</u>	<u>23,001</u>
Current portion of right-of-use obligations	4,155	3,535
Long-term right-of-use obligations, excluding current portion	<u>19,990</u>	<u>20,285</u>
Total finance lease liabilities	<u>\$ 24,145</u>	<u>23,820</u>
Weighted Average remaining lease term, years		
Operating leases	4.02	7.54
Finance leases	14.96	15.73
Weighted Average discount rate		
Operating leases	3.72%	2.36%
Finance leases	6.60%	3.46%

The Dartmouth Health System obtained \$3.2 million and \$7.8 million of new and modified operating and financing leases, respectively, during the year ended June 30, 2024.

The Dartmouth Health System obtained \$3.6 million and \$9.2 million of new and modified operating and financing leases, respectively, during the year ended June 30, 2023.

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

Notes to Consolidated Financial Statements June 30, 2024 and 2023

Future maturities of lease liabilities as of June 30, 2024 are as follows:

<i>(in thousands of dollars)</i>	<u>Operating Leases</u>	<u>Finance Leases</u>
Year ending June 30:		
2025	\$ 6,783	\$ 5,404
2026	5,264	4,905
2027	4,118	3,647
2028	3,001	2,646
2029	2,493	1,794
Thereafter	<u>9,332</u>	<u>18,621</u>
Total lease payments	30,991	37,017
Less imputed interest	<u>(2,959)</u>	<u>(9,099)</u>
Total lease obligations	<u>\$ 28,032</u>	<u>\$ 27,918</u>

17. Subsequent Events

The Dartmouth Health System has assessed the impact of subsequent events through October 31, 2024, the date the audited Consolidated Financial Statements were issued, and has concluded that there were no such events that require adjustment to the audited Consolidated Financial Statements or disclosure in the notes to the audited Consolidated Financial Statements other than as noted below.

On July 31, 2024, Valley Regional Healthcare, Inc. (VRHC) and its subsidiary, Valley Regional Hospital (a critical access hospital located in Claremont, NH) and affiliates (VRH), became subsidiaries of the Dartmouth Health System.

Consolidating Supplemental Information

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries
Consolidating Balance Sheets
June 30, 2024

<i>(in thousands of dollars)</i>	<u>Dartmouth-Hitchcock Health</u>	<u>Dartmouth-Hitchcock</u>	<u>Alice Peck Day Memorial</u>	<u>ML Ascutney Hospital and Health Center</u>	<u>New London Hospital Association</u>	<u>Eliminations</u>	<u>DH Obligated Group Subtotal</u>	<u>All Other Non-Oblig Group Affiliates</u>	<u>Eliminations</u>	<u>Dartmouth Health Consolidated</u>
Assets										
Current assets										
Cash and cash equivalents	\$ 111,792	\$ -	\$ 54,156	\$ 13,327	\$ 39,000	\$ -	\$ 218,275	\$ 39,828	\$ -	\$ 257,903
Patient accounts receivable, net	-	221,992	9,307	9,343	9,922	-	250,564	38,753	-	287,317
Prepaid expenses and other current assets	45,504	233,889	(33)	511	1,470	(78,104)	203,037	17,888	(34,196)	186,729
Total current assets	157,296	455,881	63,430	23,181	50,392	(78,104)	671,876	94,289	(34,196)	731,949
Assets limited as to use										
Notes receivable, related party	115,784	898,272	16,106	26,862	19,973	(227)	1,076,770	157,386	-	1,234,156
Other investments for restricted activities	838,175	11,126	366	-	-	(828,172)	21,495	(366)	(21,129)	-
Property, plant, and equipment, net	41	136,366	7,004	8,058	3,534	-	155,003	74,823	-	229,826
Right-of-use assets, net	-	656,781	27,646	18,120	44,979	-	747,526	173,794	-	921,320
Other assets	140	27,499	14,076	4,572	1,452	-	47,739	5,364	-	53,103
Total assets	\$ 1,118,497	\$ 2,374,177	\$ 144,784	\$ 85,873	\$ 127,318	\$ (906,503)	\$ 2,944,146	\$ 533,046	\$ (55,325)	\$ 3,421,867
Liabilities and Net Assets										
Current liabilities										
Current portion of long-term debt	\$ 17,435	\$ -	\$ 890	\$ 24	\$ -	\$ -	\$ 18,349	\$ 4,077	\$ -	\$ 22,426
Current portion of right-of-use obligations	140	7,533	789	438	220	-	9,120	1,022	-	10,142
Line of credit	-	29,000	-	-	-	-	29,000	12,950	-	41,950
Accounts payable and accrued expenses	51,894	134,987	3,815	7,271	3,694	(78,331)	123,330	49,332	(34,196)	138,466
Accrued compensation and related benefits	-	138,621	4,657	4,374	3,746	-	151,398	17,457	-	168,855
Estimated third-party settlements	-	44,357	12,208	999	17,472	-	75,036	7,632	-	82,668
Total current liabilities	69,469	354,498	22,359	13,106	25,132	(78,331)	406,233	92,470	(34,196)	464,507
Notes payable, related party	-	784,427	-	17,570	26,175	(828,172)	-	21,129	(21,129)	-
Long-term debt, excluding current portion	1,106,238	25,140	21,077	(23)	-	-	1,154,432	45,493	-	1,199,925
Right-of-use obligations, excluding current portion	-	20,754	13,988	4,331	1,266	-	40,337	5,470	-	45,807
Insurance deposits and related liabilities	-	96,918	368	206	262	-	97,754	643	-	98,397
Liability for pension and other postretirement plan benefits, excluding current portion	-	211,454	-	306	-	-	211,760	-	-	211,760
Other liabilities	-	165,236	3,059	-	2,416	-	170,711	28,380	-	199,091
Total liabilities	1,177,707	1,658,427	60,849	35,496	55,251	(906,503)	2,081,227	193,585	(55,325)	2,219,467
Commitments and contingencies										
Net assets										
Net assets without donor restrictions	(59,210)	583,096	76,931	40,601	66,958	-	688,376	235,281	40	923,697
Net assets with donor restrictions	-	152,654	7,004	9,776	5,109	-	174,543	104,180	(40)	278,683
Total net assets	(59,210)	715,750	83,935	50,377	72,067	-	862,919	339,461	-	1,202,380
Total liabilities and net assets	\$ 1,118,497	\$ 2,374,177	\$ 144,784	\$ 85,873	\$ 127,318	\$ (906,503)	\$ 2,944,146	\$ 533,046	\$ (55,325)	\$ 3,421,867

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries
Consolidating Balance Sheets
June 30, 2024

<i>(in thousands of dollars)</i>	<u>Dartmouth-Hitchcock Health</u>	<u>Dartmouth-Hitchcock and Subsidiaries</u>	<u>Alice Peck Day and Subsidiary</u>	<u>Cheshire Medical and Subsidiaries</u>	<u>Mt. Ascutey and Subsidiaries</u>	<u>New London Hospital Association</u>	<u>Southwestern VT Health Care Corp and Subs</u>	<u>Visiting Nurse Assoc. and Subsidiaries</u>	<u>Eliminations</u>	<u>Dartmouth Health Consolidated</u>
Assets										
Current assets										
Cash and cash equivalents	\$ 111,792	\$ 1,264	\$ 64,114	\$ 22,417	\$ 13,508	\$ 39,000	\$ 4,634	\$ 1,174	\$ -	\$ 257,903
Patient accounts receivable, net	-	221,992	9,307	14,344	9,526	9,922	21,303	923	-	287,317
Prepaid expenses and other current assets	45,504	234,013	(210)	6,809	503	1,470	10,172	768	(112,300)	186,729
Total current assets	157,296	457,269	73,211	43,570	23,537	50,392	36,109	2,865	(112,300)	731,949
Assets limited as to use										
Notes receivable, related party	115,784	930,022	16,106	10,493	28,288	19,973	96,586	17,131	(227)	1,234,156
Other investments for restricted activities	838,175	11,126	-	-	-	-	-	-	(849,301)	-
Property, plant, and equipment, net	41	144,920	7,240	42,535	8,058	3,534	23,203	95	-	229,626
Right-of-use assets, net	-	659,456	43,744	71,253	19,423	44,979	77,316	5,149	-	921,320
Other assets	140	27,499	14,104	1,442	4,572	1,452	3,851	43	-	53,103
Total assets	\$ 1,118,497	\$ 2,418,920	\$ 162,726	\$ 194,917	\$ 86,497	\$ 127,318	\$ 249,064	\$ 25,756	\$ (961,828)	\$ 3,421,867
Liabilities and Net Assets										
Current liabilities										
Current portion of long-term debt	\$ 17,435	\$ -	\$ 890	\$ 945	\$ 28	\$ -	\$ 3,050	\$ 78	\$ -	22,426
Current portion of right-of-use obligations	140	7,533	796	384	438	220	621	10	-	10,142
Line of credit	-	29,000	-	-	-	-	12,950	-	-	41,950
Accounts payable and accrued expenses	51,894	135,488	4,601	24,622	7,425	3,694	22,619	650	(112,527)	138,466
Accrued compensation and related benefits	-	138,621	5,207	6,623	4,377	3,746	9,550	731	-	168,855
Estimated third-party settlements	-	44,357	12,208	6,402	999	17,472	1,230	-	-	82,668
Total current liabilities	69,469	354,999	23,702	38,976	13,267	25,132	50,020	1,469	(112,527)	464,507
Notes payable, related party	-	784,427	-	21,129	17,570	26,175	-	-	(849,301)	-
Long-term debt, excluding current portion	1,108,238	25,140	21,035	19,942	212	-	23,169	2,189	-	1,199,925
Right-of-use obligations, excluding current portion	-	20,754	14,006	1,151	4,331	1,266	4,265	34	-	45,807
Insurance deposits and related liabilities	-	96,918	368	621	206	262	-	22	-	98,397
Liability for pension and other postretirement plan benefits, excluding current portion	-	211,454	-	-	306	-	-	-	-	211,760
Other liabilities	-	165,236	23,921	2,311	-	2,416	5,207	-	-	199,091
Total liabilities	1,177,707	1,658,928	83,032	84,130	35,892	55,251	82,661	3,714	(961,828)	2,219,487
Commitments and contingencies										
Net assets										
Net assets without donor restrictions	(59,210)	598,613	72,454	43,703	40,829	66,958	138,836	21,474	40	923,697
Net assets with donor restrictions	-	161,379	7,240	67,084	9,776	5,109	27,567	568	(40)	278,663
Total net assets	(59,210)	759,992	79,694	110,787	50,605	72,067	166,403	22,042	-	1,202,380
Total liabilities and net assets	\$ 1,118,497	\$ 2,418,920	\$ 162,726	\$ 194,917	\$ 86,497	\$ 127,318	\$ 249,064	\$ 25,756	\$ (961,828)	\$ 3,421,867

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries
Consolidating Balance Sheets
June 30, 2023

<i>(in thousands of dollars)</i>	<u>Dartmouth- Hitchcock Health</u>	<u>Dartmouth- Hitchcock</u>	<u>Alice Peck Day Memorial</u>	<u>ML Ascutney Hospital and Health Center</u>	<u>New London Hospital Association</u>	<u>Eliminations</u>	<u>DH Obligated Group Subtotal</u>	<u>All Other Non- Oblig Group Affiliates</u>	<u>Eliminations</u>	<u>Dartmouth Health Consolidated</u>
Assets										
Current assets										
Cash and cash equivalents	\$ 2,375	\$ 202	\$ 40,750	\$ 11,462	\$ 32,082	\$ -	\$ 86,871	\$ 29,125	\$ -	\$ 115,996
Patient accounts receivable, net	-	241,747	10,868	7,607	11,022	-	271,244	18,543	-	289,787
Prepaid expenses and other current assets	19,552	210,275	2,374	2,009	2,449	(36,789)	199,870	2,619	(18,385)	184,104
Total current assets	21,927	452,224	53,992	21,078	45,553	(36,789)	557,985	50,287	(18,385)	589,887
Assets limited as to use										
Notes receivable, related party	136,937	832,895	13,089	25,786	17,990	(16,760)	1,009,937	61,525	-	1,071,462
Other investments for restricted activities	843,946	14,308	588	-	-	(844,777)	14,065	(588)	(13,477)	-
Property, plant, and equipment, net	5	126,671	2,632	7,208	3,206	-	139,722	42,502	-	182,224
Right-of-use assets, net	-	624,394	27,724	16,260	44,547	-	712,925	98,697	-	811,622
Other assets	344	32,819	14,967	4,897	286	-	53,313	2,215	-	55,528
Total assets	\$ 1,005,102	\$ 2,252,047	\$ 126,790	\$ 79,917	\$ 118,204	\$ (898,326)	\$ 2,683,734	\$ 252,184	\$ (31,862)	\$ 2,904,056
Liabilities and Net Assets										
Current liabilities										
Current portion of long-term debt	\$ 13,365	\$ -	\$ 825	\$ 11	\$ 21	\$ -	\$ 14,222	\$ 1,014	\$ -	\$ 15,236
Current portion of right-of-use obligations	204	9,136	759	422	49	-	10,570	764	-	11,334
Line of credit	-	40,000	-	-	-	-	40,000	-	-	40,000
Accounts payable and accrued expenses	23,590	151,473	5,300	8,173	3,975	(53,549)	138,962	26,170	(18,385)	146,747
Accrued compensation and related benefits	-	123,104	3,549	4,491	3,192	-	134,336	6,517	-	140,853
Estimated third-party settlements	-	28,560	12,588	-	18,245	-	59,393	4,967	-	64,360
Total current liabilities	37,159	352,273	23,021	13,097	25,482	(53,549)	397,483	39,432	(18,385)	418,530
Notes payable, related party	-	800,163	-	17,570	27,044	(844,777)	-	13,477	(13,477)	-
Long-term debt, excluding current portion	1,028,666	25,113	21,956	(105)	11	-	1,075,641	23,321	-	1,098,962
Right-of-use obligations, excluding current portion	140	24,333	14,786	4,635	243	-	44,137	1,534	-	45,671
Insurance deposits and related liabilities	-	89,947	322	283	253	-	90,805	544	-	91,349
Liability for pension and other postretirement plan benefits, excluding current portion	-	197,049	-	368	-	-	197,417	8,888	-	206,305
Other liabilities	-	148,553	366	-	2,065	-	150,984	22,934	-	173,918
Total liabilities	1,065,965	1,637,431	60,451	35,848	55,098	(898,326)	1,956,467	110,130	(31,862)	2,034,735
Commitments and contingencies										
Net assets										
Net assets without donor restrictions	(60,873)	476,653	63,708	35,455	58,347	-	573,290	85,658	40	658,988
Net assets with donor restrictions	10	137,963	2,631	8,614	4,759	-	153,977	56,396	(40)	210,333
Total net assets	(60,863)	614,616	66,339	44,069	63,106	-	727,267	142,054	-	869,321
Total liabilities and net assets	\$ 1,005,102	\$ 2,252,047	\$ 126,790	\$ 79,917	\$ 118,204	\$ (898,326)	\$ 2,683,734	\$ 252,184	\$ (31,862)	\$ 2,904,056

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries
Consolidating Balance Sheets
June 30, 2023

<i>(in thousands of dollars)</i>	Dartmouth- Hitchcock Health	Dartmouth- Hitchcock and Subsidiaries	Alice Peck Day and Subsidiary	Cheshire Medical and Subsidiaries	Mt. Ascutney and Subsidiaries	New London Hospital Association	Visiting Nurse Assoc. and Subsidiaries	Eliminations	Dartmouth Health Consolidated
Assets									
Current assets									
Cash and cash equivalents	\$ 2,375	\$ 1,470	\$ 50,139	\$ 15,911	\$ 11,691	\$ 32,082	\$ 2,328	\$ -	\$ 115,996
Patient accounts receivable, net	-	241,747	10,868	17,253	7,799	11,022	1,098	-	289,787
Prepaid expenses and other current assets	19,552	210,708	2,284	1,504	1,992	2,449	789	(55,174)	184,104
Total current assets	21,927	453,925	63,291	34,668	21,482	45,553	4,215	(55,174)	589,887
Assets limited as to use	136,837	860,436	13,089	13,376	27,090	17,990	19,304	(18,760)	1,071,462
Notes receivable, related party	843,948	14,308	-	-	-	-	-	(858,254)	-
Other investments for restricted activities	5	134,091	2,911	34,711	7,209	3,206	91	-	182,224
Property, plant, and equipment, net	-	627,070	44,435	72,289	17,593	44,547	5,688	-	811,622
Right-of-use assets, net	344	32,819	14,967	2,145	4,898	286	69	-	55,528
Other assets	1,943	188,902	6,505	7,130	2,231	6,822	-	-	193,333
Total assets	\$ 1,005,102	\$ 2,291,551	\$ 145,198	\$ 184,319	\$ 80,503	\$ 118,204	\$ 29,367	\$ (930,188)	\$ 2,904,056
Liabilities and Net Assets									
Current liabilities									
Current portion of long-term debt	\$ 13,365	\$ -	\$ 825	\$ 915	\$ 36	\$ 21	\$ 74	\$ -	\$ 15,236
Current portion of right-of-use obligations	204	9,136	759	735	423	49	28	-	11,334
Line of credit	-	40,000	-	-	-	-	-	-	40,000
Accounts payable and accrued expenses	23,590	152,515	5,990	22,818	8,312	3,975	1,481	(71,934)	148,747
Accrued compensation and related benefits	-	123,104	3,907	5,406	4,564	3,192	680	-	140,853
Estimated third-party settlements	-	28,580	12,588	4,928	-	18,245	39	-	64,360
Total current liabilities	37,159	353,315	24,069	34,802	13,335	25,482	2,302	(71,934)	418,530
Notes payable, related party	-	800,163	-	10,477	17,570	27,044	3,000	(858,254)	-
Long-term debt, excluding current portion	1,028,666	25,113	21,907	20,907	89	11	2,269	-	1,098,962
Right-of-use obligations, excluding current portion	140	24,333	14,786	1,493	4,635	243	41	-	45,671
Insurance deposits and related liabilities	-	89,947	322	500	283	253	44	-	91,349
Liability for pension and other postretirement plan benefits, excluding current portion	-	197,049	-	8,888	368	-	-	-	206,305
Other liabilities	-	148,553	21,800	1,500	-	2,065	-	-	173,918
Total liabilities	1,085,965	1,838,473	82,684	78,567	36,280	55,098	7,656	(930,188)	2,034,735
Commitments and contingencies									
Net assets									
Net assets without donor restrictions	(80,873)	507,534	59,404	37,307	35,609	58,347	21,620	40	658,988
Net assets with donor restrictions	10	145,544	2,910	48,445	8,614	4,759	91	(40)	210,333
Total net assets	(80,863)	653,078	62,314	85,752	44,223	63,106	21,711	-	869,321
Total liabilities and net assets	\$ 1,005,102	\$ 2,291,551	\$ 145,198	\$ 184,319	\$ 80,503	\$ 118,204	\$ 29,367	\$ (930,188)	\$ 2,904,056

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries
Consolidating Statements of Operations and Changes in Net Assets without Donor Restrictions
Year Ended June 30, 2024

<i>(in thousands of dollars)</i>	Dartmouth-Hitchcock Health	Dartmouth-Hitchcock	Alice Peck Day Memorial	Mt. Ascuney Hospital and Health Center	New London Hospital Association	Eliminations	DH Obligated Group Subtotal	All Other Non-Oblig Group Affiliates	Eliminations	Dartmouth Health Consolidated
Operating revenue and other support										
Net patient service revenue	\$ -	\$ 2,071,131	\$ 108,263	\$ 65,362	\$ 91,783	\$ -	\$ 2,336,539	\$ 454,775	\$ -	\$ 2,791,314
Contracted revenue	-	124,354	275	3,592	163	(485)	127,899	132	(107,310)	20,721
Other operating revenue	36,381	686,348	6,084	3,734	6,830	(47,705)	691,672	92,363	(3,049)	780,986
Net assets released from restrictions	-	15,568	130	311	131	-	16,140	1,986	-	18,126
Total operating revenue and other support	36,381	2,897,401	114,752	72,999	98,907	(48,190)	3,172,250	549,256	(110,359)	3,611,147
Operating expenses										
Salaries	-	1,258,760	52,917	30,657	49,683	468	1,392,485	277,941	(88,946)	1,581,480
Employee benefits	-	307,857	14,261	8,935	11,044	1,735	343,832	57,929	(10,053)	391,708
Medications and medical supplies	-	725,220	12,612	4,420	12,888	-	755,140	86,138	(1)	841,277
Purchased services and other	21,355	387,056	15,882	23,191	10,631	(22,732)	435,383	95,870	(10,034)	521,219
Medicaid enhancement and provider tax	-	71,162	4,364	2,331	3,583	-	81,440	21,287	-	102,727
Depreciation and amortization	-	59,643	3,420	2,504	4,745	-	70,312	19,673	-	89,985
Interest	32,181	32,046	779	480	1,133	(29,021)	37,598	3,919	(648)	40,869
Total operating expenses	53,536	2,841,744	104,235	72,518	93,707	(49,550)	3,116,190	562,757	(109,682)	3,569,265
Operating margin (loss)	(17,155)	55,657	10,517	481	5,200	1,360	56,060	(13,501)	(677)	41,882
Non-operating gains (losses)										
Investment gains, net	9,456	88,440	1,834	3,266	2,118	(206)	104,908	20,009	(193)	124,724
Other components of net periodic pension and post retirement benefit income	-	(22,096)	-	-	-	-	(22,096)	(606)	-	(22,702)
Other income (losses), net	(16,563)	(2,085)	8	141	1,029	(1,154)	(18,624)	(4,334)	870	(22,088)
Pension termination settlement charge	-	-	-	-	-	-	-	(13,287)	-	(13,287)
Contribution revenue from acquisition	129,689	-	-	-	-	-	129,689	-	-	129,689
Total non-operating gains, net	122,582	64,259	1,842	3,407	3,147	(1,360)	193,877	1,782	677	196,336
Excess (deficiency) of revenue over expenses	105,427	119,916	12,359	3,888	8,347	-	249,937	(11,719)	-	238,218
Net assets without donor restrictions										
Net assets released from restrictions for capital	-	550	93	239	174	-	1,056	14,094	-	15,150
Change in funded status of pension and other postretirement benefits	-	(929)	-	27	-	-	(902)	12,295	-	11,393
Net assets transferred to (from) affiliates	(103,764)	(33,074)	791	992	90	-	(134,965)	134,965	-	-
Other changes in net assets	-	(20)	(20)	-	-	-	(40)	(12)	-	(52)
Increase in net assets without donor restrictions	\$ 1,863	\$ 86,443	\$ 13,223	\$ 5,146	\$ 8,611	\$ -	\$ 115,086	\$ 149,623	\$ -	\$ 264,709

Dartmouth-Hitchcock Health (d/b/a/Dartmouth Health) and Subsidiaries
Consolidating Statements of Operations and Changes in Net Assets without Donor Restrictions
Year Ended June 30, 2024

<i>(in thousands of dollars)</i>	Dartmouth-Hitchcock Health	Dartmouth-Hitchcock and Subsidiaries	Alice Peck Day and Subsidiary	Cheshire Medical and Subsidiaries	Mt. Ascutney and Subsidiaries	New London Hospital Association	Southwestern VT Health Care Corp and Subs	Visiting Nurse Assoc. and Subsidiaries	Eliminations	Dartmouth Health Consolidated
Operating revenue and other support										
Net patient service revenue	\$ -	\$ 2,071,131	\$ 108,263	\$ 271,783	\$ 65,362	\$ 91,783	\$ 171,474	\$ 11,518	\$ -	\$ 2,791,314
Contracted revenue	-	124,384	275	102	3,592	163	-	-	(107,795)	20,721
Other operating revenue	36,381	689,357	17,415	28,942	5,681	6,830	45,058	2,076	(50,754)	780,986
Net assets released from restrictions	-	16,310	193	766	311	131	414	1	-	18,126
Total operating revenue and other support	36,381	2,901,182	126,146	301,593	74,946	98,907	216,946	13,595	(158,549)	3,611,147
Operating expenses										
Salaries	-	1,258,760	57,805	147,443	31,528	49,883	115,634	9,105	(88,478)	1,581,480
Employee benefits	-	307,857	15,304	34,941	9,113	11,044	19,894	1,873	(8,318)	391,708
Medications and medical supplies	-	725,220	12,627	54,458	4,427	12,888	31,059	599	(1)	841,277
Purchased services and other	21,355	390,297	19,643	51,328	24,021	10,631	32,983	3,727	(32,766)	521,219
Medicaid enhancement and provider tax	-	71,162	4,364	10,045	2,331	3,583	11,242	-	-	102,727
Depreciation and amortization	-	59,643	5,341	10,103	2,614	4,745	6,999	540	-	89,985
Interest	32,181	32,048	1,066	1,319	480	1,133	2,091	222	(29,669)	40,869
Total operating expenses	53,536	2,844,985	116,150	309,637	74,514	93,707	219,902	18,066	(159,232)	3,569,265
Operating margin (loss)	(17,155)	58,197	9,996	(8,044)	432	5,200	(2,956)	(2,471)	683	41,882
Non-operating gains (losses)										
Investment gains, net	9,456	92,397	2,182	2,971	3,387	2,118	10,474	2,138	(399)	124,724
Other components of net periodic pension and post retirement benefit income	-	(22,096)	-	(587)	(19)	-	-	-	-	(22,702)
Other income (losses), net	(16,563)	(2,085)	8	(908)	162	1,029	(3,454)	7	(284)	(22,088)
Pension termination settlement charge	-	-	-	(13,287)	-	-	-	-	-	(13,287)
Contribution revenue from acquisition	129,689	-	-	-	-	-	-	-	-	129,689
Total non-operating gains (losses), net	122,582	68,216	2,190	(11,811)	3,530	3,147	7,020	2,145	(683)	196,336
Excess (deficiency) of revenue over expenses	105,427	124,413	12,186	(19,855)	3,962	8,347	4,064	(326)	-	238,218
Net assets without donor restrictions										
Net assets released from restrictions for capital	-	665	93	8,896	239	174	5,083	-	-	15,150
Change in funded status of pension and other postretirement benefits	-	(929)	-	12,295	27	-	-	-	-	11,393
Net assets transferred to (from) affiliates	(103,764)	(33,050)	791	5,072	992	90	129,689	180	-	-
Other changes in net assets	-	(20)	(20)	(12)	-	-	-	-	-	(52)
Increase (decrease) in net assets without donor restrictions	\$ 1,663	\$ 91,079	\$ 13,050	\$ 6,396	\$ 5,220	\$ 8,611	\$ 138,836	\$ (146)	\$ -	\$ 264,709

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries
Consolidating Statements of Operations and Changes in Net Assets without Donor Restrictions
Year Ended June 30, 2023

<i>(in thousands of dollars)</i>	Dartmouth-Hitchcock Health	Dartmouth-Hitchcock	Alice Peck Day Memorial	Mt. Ascuney Hospital and Health Center	New London Hospital Association	Eliminations	DH Obligated Group Subtotal	All Other Non-Oblig Group Affiliates	Eliminations	Dartmouth Health Consolidated
Operating revenue and other support										
Net patient service revenue	\$ -	\$ 1,888,079	\$ 98,805	\$ 63,806	\$ 87,855	\$ -	\$ 2,138,145	\$ 259,012	\$ -	\$ 2,397,157
Contracted revenue	3,834	141,562	149	3,657	51	(799)	148,454	336	(64,444)	84,346
Other operating revenue	38,758	578,965	4,264	2,134	6,485	(43,983)	584,821	31,811	(7,557)	608,875
Net assets released from restrictions	-	12,783	100	284	318	-	13,463	1,380	-	14,843
Total operating revenue and other support	40,590	2,621,389	103,118	69,881	94,707	(44,782)	2,884,883	292,539	(72,001)	3,105,221
Operating expenses										
Salaries	-	1,183,341	49,062	28,947	46,198	486	1,308,034	162,896	(47,839)	1,423,091
Employee benefits	-	276,506	9,020	8,278	8,321	1,697	303,822	36,910	(8,346)	332,386
Medications and medical supplies	-	650,157	13,130	4,379	11,852	-	679,518	45,962	-	725,480
Purchased services and other	20,277	368,903	15,821	21,278	11,834	(18,642)	417,471	56,691	(15,261)	458,901
Medicaid enhancement and provider tax	-	65,805	4,426	2,273	3,366	-	75,870	9,845	-	85,715
Depreciation and amortization	1	68,566	3,372	2,311	4,775	-	79,025	11,432	-	90,457
Interest	33,194	28,101	805	479	1,064	(30,386)	33,257	1,544	(288)	34,515
Total operating expenses	53,472	2,639,379	95,836	67,945	87,410	(46,845)	2,896,997	325,280	(71,732)	3,150,545
Operating margin (loss)	(12,882)	(18,010)	7,482	1,736	7,297	2,063	(12,314)	(32,741)	(269)	(45,324)
Non-operating gains (losses)										
Investment gains, net	1,373	48,094	881	915	1,113	(252)	52,124	6,067	(72)	58,119
Other components of net periodic pension and post retirement benefit income	-	(16,269)	-	-	-	-	(16,269)	(1,422)	-	(17,691)
Other income (losses), net	(10,643)	250	-	387	509	(1,811)	(11,308)	2,437	341	(8,530)
Total non-operating gains (losses), net	(9,270)	32,075	881	1,302	1,622	(2,063)	24,547	7,082	269	31,898
Excess (deficiency) of revenue over expenses	(22,152)	14,065	8,363	3,038	8,919	-	12,233	(25,659)	-	(13,426)
Net assets without donor restrictions										
Net assets released from restrictions for capital	-	2,139	56	233	26	-	2,454	775	-	3,229
Change in funded status of pension and other postretirement benefits	-	37,322	-	114	-	-	37,436	(2,535)	-	34,901
Net assets transferred to (from) affiliates	(13,083)	4,881	703	992	428	-	(6,079)	6,079	-	-
Other changes in net assets	-	(9)	(4)	-	-	-	(13)	-	-	(13)
Increase (decrease) in net assets without donor restrictions	\$ (35,235)	\$ 58,398	\$ 9,118	\$ 4,377	\$ 9,373	\$ -	\$ 48,031	\$ (21,340)	\$ -	\$ 24,691

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries
Consolidating Statements of Operations and Changes in Net Assets without Donor Restrictions
Year Ended June 30, 2023

<i>(in thousands of dollars)</i>	<u>Dartmouth- Hitchcock Health</u>	<u>Dartmouth- Hitchcock and Subsidiaries</u>	<u>Alice Peck Day and Subsidiary</u>	<u>Cheshire and Subsidiaries</u>	<u>Mt. Ascutney and Subsidiaries</u>	<u>New London Hospital Association</u>	<u>Visiting Nurse Assoc. and Subsidiaries</u>	<u>Eliminations</u>	<u>Dartmouth Health Consolidated</u>
Operating revenue and other support									
Net patient service revenue	\$ -	\$ 1,888,079	\$ 98,605	\$ 245,887	\$ 63,606	\$ 87,855	\$ 13,125	\$ -	\$ 2,397,157
Contracted revenue	3,834	141,815	149	84	3,656	51	-	(65,243)	84,346
Other operating revenue	36,758	581,102	14,641	15,548	3,974	6,485	1,909	(51,540)	608,875
Net assets released from restrictions	-	13,358	129	747	293	316	-	-	14,843
Total operating revenue and other support	40,590	2,624,354	113,524	262,268	71,529	94,707	15,034	(116,783)	3,105,221
Operating expenses									
Salaries	-	1,183,341	53,203	144,785	29,820	48,198	13,097	(47,353)	1,423,091
Employee benefits	-	276,506	10,002	33,677	8,435	8,321	2,095	(6,850)	332,386
Medications and medical supplies	-	650,157	13,149	45,073	4,382	11,852	872	(5)	725,480
Purchased services and other	20,277	369,991	19,196	44,961	22,074	11,834	4,471	(33,903)	458,901
Medicaid enhancement and provider tax	-	65,805	4,426	9,844	2,274	3,366	-	-	85,715
Depreciation and amortization	1	68,566	5,203	8,945	2,425	4,775	542	-	90,457
Interest	33,194	28,101	1,115	1,031	480	1,064	201	(30,671)	34,515
Total operating expenses	53,472	2,642,467	106,294	288,316	69,890	87,410	21,278	(118,582)	3,150,545
Operating margin (loss)	(12,882)	(18,113)	7,230	(26,050)	1,639	7,297	(6,244)	1,799	(45,324)
Non-operating gains (losses)									
Investment gains, net	1,373	50,245	1,111	2,389	997	1,113	1,220	(329)	58,119
Other components of net periodic pension and post retirement benefit income	-	(16,269)	-	(1,422)	-	-	-	-	(17,691)
Other income (losses), net	(10,643)	250	-	2,361	403	509	60	(1,470)	(8,530)
Total non-operating gains (losses), net	(9,270)	34,226	1,111	3,328	1,400	1,622	1,280	(1,799)	31,898
Excess (deficiency) of revenue over expenses	(22,152)	16,113	8,341	(22,722)	3,039	8,919	(4,964)	-	(13,426)
Net assets without donor restrictions									
Net assets released from restrictions for capital	-	2,223	56	691	233	26	-	-	3,229
Change in funded status of pension and other postretirement benefits	-	37,322	-	(2,535)	114	-	-	-	34,901
Net assets transferred to (from) affiliates	(13,083)	4,872	703	5,199	992	428	889	-	-
Other changes in net assets	-	(9)	(4)	-	-	-	-	-	(13)
Increase (decrease) in net assets without donor restrictions	\$ (35,235)	\$ 60,521	\$ 9,096	\$ (19,367)	\$ 4,378	\$ 9,373	\$ (4,075)	\$ -	\$ 24,691

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

Note to Supplemental Consolidating Information June 30, 2024 and 2023

1. Basis of Presentation

The accompanying supplemental consolidating information includes the Consolidating Balance Sheets and the Consolidating Statements of Operations and Changes in Net Assets Without Donor Restrictions of Dartmouth Health and its subsidiaries. All significant intercompany accounts and transactions between Dartmouth Health and its subsidiaries have been eliminated. The consolidating information presented is prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, consistent with the Consolidated Financial Statements. The consolidating information is presented for purposes of additional analysis of the Consolidated Financial Statements and is not required as part of the basic financial statements.

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2024

Federal Program	Assistance Listing Number	Award Number/Pass-through Identification Number	Funding Source	Pass-through Entity	Total Expenditures	Amount Passed Through to Subrecipients
Research and Development Cluster						
Department of Defense						
Military Health System Research	12.007	HT94022210003	Direct		\$ 298,107	\$ 217,729
Military Medical Research and Development	12.420	W81XWH1810712	Direct		72,205	68,008
Military Medical Research and Development	12.420	W81XWH2110279	Direct		173,329	25,740
Military Medical Research and Development	12.420	HT94252310357	Direct		43,579	8,200
Military Medical Research and Development	12.420	HT94252310800	Direct		197,473	12,288
Military Medical Research and Development	12.420	W81XWH2010319	Direct		451,807	275,246
Military Medical Research and Development	12.420	W81XWH2010330	Direct		49,832	-
Military Medical Research and Development	12.420	W81XWH2110889	Direct		43,759	-
Military Medical Research and Development	12.420	R1757	Pass-Through	Trustees of Dartmouth College	8,158	-
Military Medical Research and Development	12.420	W81XWH2010652	Pass-Through	University of Maryland - Baltimore (UMB)	30,970	-
Military Medical Research and Development	12.420	4453-19644	Pass-Through	University of Maryland - Baltimore (UMB)	3,743	-
Subtotal 12.420					1,074,853	399,480
Congressionally Directed Assistance	12.599	R1380	Pass-Through	Trustees of Dartmouth College	24,472	-
Total Department of Defense					1,397,232	607,209
Department of Labor						
Disability Employment Policy Development	17.720	1947RTN2-02	Pass-Through	Vermont Department of Labor	1,422,285	-
Disability Employment Policy Development	17.720	1947RTN2-02B	Pass-Through	Vermont Department of Labor	1,053,094	-
Subtotal Department of Labor					2,475,359	-
Department of Health and Human Services						
Innovations in Applied Public Health Research	93.081	1 R01 TS000288	Direct		23,015	-
Family Smoking Prevention	93.077	1R21HL161758-01	Direct		181,812	82,251
Environmental Health	93.113	1R01ES034133-01	Direct		316,951	183,480
Environmental Health	93.113	R1667	Pass-Through	Trustees of Dartmouth College	14,530	-
Environmental Health	93.113	R1701	Pass-Through	Trustees of Dartmouth College	89,605	-
Subtotal 93.113					421,086	183,480
Oral Diseases and Disorders Research	93.121	R1827	Pass-Through	Trustees of Dartmouth College	41,239	-
Oral Diseases and Disorders Research	93.121	75N91023C00042-DHC001	Pass-Through	Trace Biosciences	8,018	-
Subtotal 93.121					49,255	-
Centers for Research and Demonstration for Health Promotion and Disease Prevention						
Research Related to Deafness and Communication Disorders	93.135	U48DP006377-01-02	Pass-Through	Emory University	153,744	-
Research Related to Deafness and Communication Disorders	93.173	1R21DC018147-01A1	Direct		29,232	19,104
Research Related to Deafness and Communication Disorders	93.173	R1870	Pass-Through	Trustees of Dartmouth College	15,838	-
Subtotal 93.173					45,070	19,104
Research and Training in Complementary and Integrative Health						
Research and Training in Complementary and Integrative Health	93.213	UH3AT009761	Pass-Through	Palmer College of Chiropractic	5,250	-
Research and Training in Complementary and Integrative Health	93.213	303000808	Pass-Through	Duke University	23,062	-
Research and Training in Complementary and Integrative Health	93.213	303002359	Pass-Through	Duke University	326,712	-
Subtotal 93.213					355,024	-
Research on Healthcare Costs, Quality and Outcomes						
Research on Healthcare Costs, Quality and Outcomes	93.226	R1820	Pass-Through	Trustees of Dartmouth College	1,968	-
Research on Healthcare Costs, Quality and Outcomes	93.226	R1824	Pass-Through	Trustees of Dartmouth College	4,491	-
Research on Healthcare Costs, Quality and Outcomes	93.226	R1827	Pass-Through	Trustees of Dartmouth College	4,077	-
Subtotal 93.226					10,536	-
Mental Health Research Grants						
Mental Health Research Grants	93.242	1X01MH117498-01A1	Direct		104,036	-
Mental Health Research Grants	93.242	1X09MH117347-01A1	Direct		89,954	-
Mental Health Research Grants	93.242	1R01MH134141-01	Direct		493,124	34,582
Mental Health Research Grants	93.242	1R21MH124674-01A1	Direct		111,988	-
Mental Health Research Grants	93.242	1R25MH119050-01	Direct		114,869	-
Mental Health Research Grants	93.242	1RF1MH134826-01	Direct		250,049	138,840
Mental Health Research Grants	93.242	1R34MH124951-01	Direct		185,177	40,981
Mental Health Research Grants	93.242	R1741	Pass-Through	Trustees of Dartmouth College	1,230	-
Subtotal 93.242					1,350,427	214,383
Drug Abuse and Addiction Research Programs						
Drug Abuse and Addiction Research Programs	93.279	1R01DA057729-01A1	Direct		2,739	-
Drug Abuse and Addiction Research Programs	93.279	R01DA051674	Pass-Through	Magee-Womens Research Institute	33,885	-
Drug Abuse and Addiction Research Programs	93.279	UG1DA013035	Pass-Through	New York University School of Medicine	162,048	-

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of the Schedule.

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries
Schedule of Expenditures of Federal Awards
Year ended June 30, 2024

Federal Program	Assistance Listing Number	Award Number/Pass-through Identification Number	Funding Source	Pass-through Entity	Total Expenditures	Amount Passed Through to Subrecipients
Drug Abuse and Addiction Research Programs	93.279	3UG1DA013035-19S1	Pass-Through	NYU Grossman School of Medicine	127,682	-
Drug Abuse and Addiction Research Programs	93.279	R1425	Pass-Through	Trustees of Dartmouth College	107,923	-
Drug Abuse and Addiction Research Programs	93.279	R1470	Pass-Through	Trustees of Dartmouth College	22,627	-
Drug Abuse and Addiction Research Programs	93.279	4UH3DA044830-03	Pass-Through	Baystate Medical Center, Inc	66,568	-
Drug Abuse and Addiction Research Programs	93.279	CON-80003462 (GR115243)	Pass-Through	Yale University	1,055	-
Subtotal 93.279					524,325	-
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	1R21EB030696-01A1	Direct		120,912	55,379
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	R1546	Pass-Through	Trustees of Dartmouth College	19,141	-
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	R1814	Pass-Through	Trustees of Dartmouth College	3,251	-
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	R1859	Pass-Through	Trustees of Dartmouth College	6,273	-
Subtotal 93.286					149,577	55,379
Minority Health and Health Disparities Research	93.307	1R01MD014735	Direct		570,661	395,862
Trans-NIH Research Support	93.310	2UG100024946-04	Direct		348,273	-
Trans-NIH Research Support	93.310	U54DA049110	Pass-Through	Johns Hopkins University	71,913	-
Trans-NIH Research Support	93.310	R1365	Pass-Through	Trustees of Dartmouth College	3,705	-
Trans-NIH Research Support	93.310	SPC-006658	Pass-Through	University of Arkansas Medical Sciences	20,271	-
Trans-NIH Research Support	93.310	U24OD024957	Pass-Through	University of Arkansas Medical Sciences	30,020	-
Trans-NIH Research Support	93.310	54005	Pass-Through	University of Arkansas Medical Sciences	49,873	-
Subtotal 93.310					524,055	-
National Center for Advancing Translational Sciences	93.350	R1326	Pass-Through	Trustees of Dartmouth College	15,412	-
21st Century Cures Act - Beau Biden Cancer Moonshot	93.353	1P50CA244433-01	Pass-Through	Harvard University	77,027	-
21st Century Cures Act - Beau Biden Cancer Moonshot	93.353	R1456	Pass-Through	Trustees of Dartmouth College	5,678	-
21st Century Cures Act - Beau Biden Cancer Moonshot	93.353	1204501	Pass-Through	Dana Farber Cancer Institute	56,164	-
Subtotal 93.353					138,667	-
Cancer Cause and Prevention Research	93.393	1R21CA230875-01A1	Direct		332	15
Cancer Cause and Prevention Research	93.393	R01CA243449	Direct		282,814	109,595
Cancer Cause and Prevention Research	93.393	R1250	Pass-Through	Trustees of Dartmouth College	33,399	-
Cancer Cause and Prevention Research	93.393	R1368	Pass-Through	Trustees of Dartmouth College	51,092	-
Cancer Cause and Prevention Research	93.393	R1535	Pass-Through	Trustees of Dartmouth College	18,051	-
Cancer Cause and Prevention Research	93.393	R1592	Pass-Through	Trustees of Dartmouth College	38,411	-
Cancer Cause and Prevention Research	93.393	R1730	Pass-Through	Trustees of Dartmouth College	22,015	-
Cancer Cause and Prevention Research	93.393	GR112052(CON-80002881)	Pass-Through	Yale University	26,804	-
Subtotal 93.393					473,018	109,610
Cancer Detection and Diagnosis Research	93.394	1R01CA253976-01A1	Pass-Through	Brown University	33,396	-
Cancer Detection and Diagnosis Research	93.394	R1335	Pass-Through	Trustees of Dartmouth College	25,615	-
Cancer Detection and Diagnosis Research	93.394	R1437	Pass-Through	Trustees of Dartmouth College	7,947	-
Cancer Detection and Diagnosis Research	93.394	R1513	Pass-Through	Trustees of Dartmouth College	27,717	-
Cancer Detection and Diagnosis Research	93.394	R1728	Pass-Through	Trustees of Dartmouth College	18,050	-
Cancer Detection and Diagnosis Research	93.394	R1731	Pass-Through	Trustees of Dartmouth College	38,259	-
Cancer Detection and Diagnosis Research	93.394	R1744	Pass-Through	Trustees of Dartmouth College	38,053	-
Cancer Detection and Diagnosis Research	93.394	R01CA262147	Pass-Through	Tufts University	33,179	-
Cancer Detection and Diagnosis Research	93.394	R37CA278671	Pass-Through	Weill Cornell Medical College	10,806	-
Cancer Detection and Diagnosis Research	93.394	1R44CA265654-01	Pass-Through	DoseOptics, LLC	1,389	-
Subtotal 93.394					234,411	-
Cancer Treatment Research	93.395	1R01CA268641-01A1	Direct		421,294	84,254
Cancer Treatment Research	93.395	1UG1CA233323-01	Direct		253,972	-
Cancer Treatment Research	93.395	UG1CA189823	Pass-Through	Mayo Foundation for Medical Education and Research (MFMER)	1,790	-
Cancer Treatment Research	93.395	R21CA277420	Pass-Through	New York Medical College	1,123	-
Cancer Treatment Research	93.395	R1816	Pass-Through	Trustees of Dartmouth College	21,143	-
Cancer Treatment Research	93.395	R44CA265654	Pass-Through	DoseOptics, LLC	18,696	-
Cancer Treatment Research	93.395	U10CA180821	Pass-Through	Brigham and Women's Hospital	31,703	-
Subtotal 93.395					749,921	84,254
Cancer Biology Research	93.396	7R01CA231325-05	Direct		227,926	-
Cancer Biology Research	93.396	R01CA257254	Pass-Through	Weill Cornell Medical College	49,404	-
Cancer Biology Research	93.396	R1593	Pass-Through	Trustees of Dartmouth College	5,500	-
Cancer Biology Research	93.396	R1807	Pass-Through	Trustees of Dartmouth College	4,839	-

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of the Schedule.

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2024

Federal Program	Assistance Listing Number	Award Number/Pass-through Identification Number	Funding Source	Pass-through Entity	Total Expenditures	Amount Passed Through to Subrecipients
Cancer Biology Research	93.396	R01CA246707	Pass-Through	George Washington University	48,858	-
Cancer Biology Research	93.396	R01CA279566	Pass-Through	George Washington University	7,389	-
Subtotal 93.396					344,016	-
Cancer Centers Support Grants	93.397	R1389	Pass-Through	Trustees of Dartmouth College	76,895	-
Cancer Centers Support Grants	93.397	R1390	Pass-Through	Trustees of Dartmouth College	54,245	-
Cancer Centers Support Grants	93.397	R1391	Pass-Through	Trustees of Dartmouth College	81,560	-
Cancer Centers Support Grants	93.397	R1392	Pass-Through	Trustees of Dartmouth College	52,220	-
Cancer Centers Support Grants	93.397	R1393	Pass-Through	Trustees of Dartmouth College	123,764	-
Cancer Centers Support Grants	93.397	R1394	Pass-Through	Trustees of Dartmouth College	11,753	-
Cancer Centers Support Grants	93.397	R1395	Pass-Through	Trustees of Dartmouth College	258,947	-
Cancer Centers Support Grants	93.397	R1439	Pass-Through	Trustees of Dartmouth College	140,408	-
Cancer Centers Support Grants	93.397	R1644	Pass-Through	Trustees of Dartmouth College	7,290	-
Cancer Centers Support Grants	93.397	R1767	Pass-Through	Trustees of Dartmouth College	33,484	-
Cancer Centers Support Grants	93.397	R1801	Pass-Through	Trustees of Dartmouth College	40,680	-
Cancer Centers Support Grants	93.397	R1074	Pass-Through	Trustees of Dartmouth College	81,393	-
Subtotal 93.397					962,639	-
Cancer Research Manpower	93.398	1K08CA258632-01	Direct		170,729	-
Cancer Research Manpower	93.398	1K08CA267096-01	Direct		224,817	-
Cancer Research Manpower	93.398	K08CA263546-01A1	Direct		189,631	38,197
Subtotal 93.398					585,177	38,197
Cardiovascular Diseases Research	93.837	1K08HL165067-01A1	Direct		145,288	-
Cardiovascular Diseases Research	93.837	1R03HL173741-01	Direct		1,452	-
Cardiovascular Diseases Research	93.837	1R01HL160650-01	Pass-Through	University of California Los Angeles	34,234	-
Subtotal 93.837					180,974	-
Lung Diseases Research	93.838	1R56HL158923-01A1	Direct		280,461	21,935
Lung Diseases Research	93.838	KHL150453A	Direct		135,367	-
Lung Diseases Research	93.838	R01HL121067	Pass-Through	Kaiser Permanente Washington Health	25,896	-
Lung Diseases Research	93.838	1OT2HL156812-01	Pass-Through	Duke University	19,482	-
Lung Diseases Research	93.838	R1633	Pass-Through	Trustees of Dartmouth College	50,896	-
Lung Diseases Research	93.838	RECOVER Initiative	Pass-Through	University of Arkansas Medical Sciences	34,859	-
Subtotal 93.838					546,941	21,935
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	1R01AR080841-01A1	Direct		266,425	12,987
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	1R21AR079661 - 01	Direct		12,296	-
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	1R01AR077157-01	Direct		487,914	236,925
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	1R01AR061952-01A	Direct		463,310	-
Subtotal 93.846					1,229,945	249,912
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1R01DK137994-01	Direct		20,251	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	3R21DK124733-02S1	Direct		15,572	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1K23DK134814-01	Direct		206,968	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	U01DK129191	Pass-Through	University of Colorado Anschutz Medical	702	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	80065069 DHC0059	Pass-Through	Northwestern University	23,485	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	80065090 DHC46	Pass-Through	Northwestern University	3,079	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R1363	Pass-Through	Trustees of Dartmouth College	30,392	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R1450	Pass-Through	Trustees of Dartmouth College	189,132	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R1572	Pass-Through	Trustees of Dartmouth College	55,958	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R1645	Pass-Through	Trustees of Dartmouth College	2,972	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R1764	Pass-Through	Trustees of Dartmouth College	30,847	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R1772	Pass-Through	Trustees of Dartmouth College	67,536	-
Subtotal 93.847					646,874	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	1R01NS116994-01A1	Direct		156,306	62,491
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	1R21NS130139-01	Direct		263,887	79,668
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	R21NS116434	Direct		67,092	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	R21NS124150-01A1	Pass-Through	Oregon Health & Science University	18,051	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	R01NS129121	Pass-Through	Oregon Health & Science University	29,342	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	R1569	Pass-Through	Trustees of Dartmouth College	74,750	-

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of the Schedule.

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2024

Federal Program	Assistance Listing Number	Award Number/Pass-through Identification Number	Funding Source	Pass-through Entity	Total Expenditures	Amount Passed Through to Subrecipients
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	CON-80004987 (GR123269)	Pass-Through	Yale University	44,233	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	R43NS120524	Pass-Through	Abzyme Therapeutics, LLC	11,466	-
Subtotal 93.853					655,127	142,159
Allergy and Infectious Diseases Research	93.855	R21AI154039	Direct		48,148	-
Allergy and Infectious Diseases Research	93.855	U01AI163063	Direct		418,578	139,318
Allergy and Infectious Diseases Research	93.855	7R01AI143821-08	Direct		360,260	4,829
Allergy and Infectious Diseases Research	93.855	R01AI164772	Direct		274,153	-
Allergy and Infectious Diseases Research	93.855	1R01AI176581-01DH-01	Pass-Through	Muhimbi University of Health and All	20,744	-
Allergy and Infectious Diseases Research	93.855	R1377	Pass-Through	Trustees of Dartmouth College	75,027	-
Allergy and Infectious Diseases Research	93.855	GENFD0002201036	Pass-Through	Boston Children's Hospital	19,733	-
Subtotal 93.855					1,214,641	144,147
Biomedical Research and Research Training	93.859	1P20GM148278-01	Direct		1,583,485	120,810
Biomedical Research and Research Training	93.859	R1486	Pass-Through	Trustees of Dartmouth College	17,579	-
Biomedical Research and Research Training	93.859	R1585	Pass-Through	Trustees of Dartmouth College	9,271	-
Biomedical Research and Research Training	93.859	R1628	Pass-Through	Trustees of Dartmouth College	55,811	-
Biomedical Research and Research Training	93.859	R1630	Pass-Through	Trustees of Dartmouth College	31,193	-
Biomedical Research and Research Training	93.859	R1647	Pass-Through	Trustees of Dartmouth College	14,211	-
Biomedical Research and Research Training	93.859	R1661	Pass-Through	Trustees of Dartmouth College	1,066	-
Biomedical Research and Research Training	93.859	R1669	Pass-Through	Trustees of Dartmouth College	158,773	-
Biomedical Research and Research Training	93.859	R1690	Pass-Through	Trustees of Dartmouth College	9,840	-
Biomedical Research and Research Training	93.859	R1771	Pass-Through	Trustees of Dartmouth College	39,184	-
Biomedical Research and Research Training	93.859	R1780	Pass-Through	Trustees of Dartmouth College	153,731	-
Biomedical Research and Research Training	93.859	R1786	Pass-Through	Trustees of Dartmouth College	23,322	-
Biomedical Research and Research Training	93.859	R1794	Pass-Through	Trustees of Dartmouth College	25,432	-
Biomedical Research and Research Training	93.859	R1828	Pass-Through	Trustees of Dartmouth College	2,855	-
Biomedical Research and Research Training	93.859	R1850	Pass-Through	Trustees of Dartmouth College	163,950	-
Biomedical Research and Research Training	93.859	1UG3HL161338-01	Pass-Through	Nationwide Children's Hospital	96,033	-
Biomedical Research and Research Training	93.859	2U54GM115516-07	Pass-Through	Maine Health	24,374	-
Biomedical Research and Research Training	93.859	U54GM115518	Pass-Through	Maine Health	12,883	-
Subtotal 93.859					2,422,973	120,810
Child Health and Human Development Extramural Research	93.865	R01HD103811	Pass-Through	Johns Hopkins University	14,470	-
Child Health and Human Development Extramural Research	93.865	R1119	Pass-Through	Trustees of Dartmouth College	13,322	-
Child Health and Human Development Extramural Research	93.865	R1520	Pass-Through	Trustees of Dartmouth College	85,835	-
Child Health and Human Development Extramural Research	93.865	R01HD106996	Pass-Through	Children's Hospital Philadelphia Rsch Inst	16,327	-
Child Health and Human Development Extramural Research	93.865	R01HD102313	Pass-Through	University of Pittsburgh	31,495	-
Subtotal 93.865					141,449	-
Aging Research	93.866	U24AG065204	Pass-Through	American Federation for Aging Research	18,780	-
Aging Research	93.866	R1102	Pass-Through	Trustees of Dartmouth College	11,354	-
Aging Research	93.866	R1625	Pass-Through	Trustees of Dartmouth College	21,768	-
Aging Research	93.866	R1702	Pass-Through	Trustees of Dartmouth College	46,217	-
Aging Research	93.866	R1735	Pass-Through	Trustees of Dartmouth College	18,016	-
Aging Research	93.866	R1785	Pass-Through	Trustees of Dartmouth College	19,159	-
Aging Research	93.866	R1789	Pass-Through	Trustees of Dartmouth College	19,950	-
Subtotal 93.866					155,222	-
Vision Research	93.867	7R01EY033712-02	Direct		154,850	6,534
Vision Research	93.867	UG1EY030417	Pass-Through	Stanford University	51,130	-
Vision Research	93.867	R01EY032127	Pass-Through	Johns Hopkins University	11,697	-
Subtotal 93.867					217,677	6,534
Medical Library Assistance	93.879	R1875	Pass-Through	Trustees of Dartmouth College	51,265	-
International Research and Research Training	93.989	R1123	Pass-Through	Trustees of Dartmouth College	10,571	-
Subtotal Department of Health and Human Services					15,325,707	1,867,817
Total Research and Development Cluster					19,198,298	2,475,026
Medicaid Cluster						
Department of Health and Human Services						
Medical Assistance Program	93.778	SS-2020-DCYF-13-SPC1-01-A	Pass-Through	State of New Hampshire	70,526	-
Medical Assistance Program	93.778	03410-2495-24	Pass-Through	VT Department of Health Access	59,279	-

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of the Schedule.

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2024

Federal Program	Assistance Listing Number	Award Number/Pass-through Identification Number	Funding Source	Pass-through Entity	Total Expenditures	Amount Passed Through to Subrecipients
Medical Assistance Program	93.778	03420-10019	Pass-Through	VT Department of Health	94,766	-
Medical Assistance Program	93.778	03420-09446	Pass-Through	AHS/VDH Division of Health Promotion and Disease	403	-
Medical Assistance Program	93.778	HCBS0000041744	Pass-Through	VT Agency of Human Services	257,518	-
Medical Assistance Program	93.778	03410-2450-23	Pass-Through	VT Department of Health Access	191,314	-
Total Medicaid Cluster					673,808	-
Subtotal Department of Health and Human Services					673,808	-
Health Center Program Cluster						
Department of Health and Human Services						
Community Health Centers	93.224	37824.2025.0001	Pass-Through	JSI Research and Training Institute, Inc	28,750	-
Total Health Center Program Cluster					28,750	-
Subtotal Department of Health and Human Services					28,750	-
Highway Safety Cluster						
Department of Transportation						
State and Community Highway Safety	20.800	24-266	Pass-Through	NH Highway Safety Agency	227,305	-
State and Community Highway Safety	20.800	23-266	Pass-Through	NH Highway Safety Agency	64,733	-
Subtotal 20.800					292,038	-
Total Department of Transportation					292,038	-
Other Sponsored Programs						
Department of Agriculture						
Soil and Water Conservation	10.902	NR231428XXXXG003	Direct		3,478	-
Child and Adult Food Care Program	10.558	05100-4454R8652300	Pass-Through	VT Agency of Agriculture	13,448	-
Total Department of Agriculture					16,924	-
Department of Justice						
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	LEBA-NH-PIR23 Cooperative	Pass-Through	National Children's Alliance	45,013	-
Total Department of Justice					45,013	-
Department of Labor						
H-1B Job Training Grants	17.268	HG-35889-21-80-A-33	Direct		840,402	459,956
Subtotal Department of Labor					840,402	459,956
Total Department of Labor					3,315,761	459,956
Department of the Treasury						
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	SS-2023-D8H-01-DESIG	Pass-Through	NH Dept of Health and Human Services	204,919	-
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	177160 R001	Pass-Through	NH Dept of Health and Human Services	280,206	-
Subtotal 21.027					485,125	-
Total Department of The Treasury					485,125	-
Department of Health and Human Services						
Special Programs for the Aging	93.043	SS-2023-DPHS-03-INJUR-01	Pass-Through	NH Dept of Health and Human Services	62,240	-
Training in General, Pediatric, and Public Health Dentistry	93.059	D888-HP37552	Pass-Through	Bi-State Primary Care Association	9,261	-
Public Health Emergency Preparedness	93.069	RFA-2023-DPHS-02-REGIO-0X	Pass-Through	NH Dept of Health and Human Services	653,662	93,833
Blood Disorder Program: Prevention, Surveillance, and Research	93.060	NU27DD000020	Pass-Through	Boston Children's Hospital	24,342	-
Enhance Safety of Children Affected by Substance Abuse	93.067	90CU0109-01-00	Direct		787,352	29,683
Maternal and Child Health Federal Consolidated Programs	93.110	T7333246	Pass-Through	University of New Hampshire	20,484	-
Emergency Medical Services for Children	93.127	2 H33MC32395-06-00	Direct		230,377	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	03420-09489	Pass-Through	AHS/VDH/Division of Substance Use Programs	72,200	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	03420-09471	Pass-Through	AHS/VDH/Division of Substance Use Programs	20,433	-
Subtotal 93.136					92,633	-
HIV-Related Training and Technical Assistance	93.145	2U10HA29294	Pass-Through	University of Massachusetts Med School	71,324	-
Coordinated Services and Access to Research for Women, Infants, Childr	93.153	H12HA31112-05-00	Direct		400,226	-
Rural Health Research Centers	93.155	1 P13RH45795-01-0	Direct		251,842	-
National Research Service Award in Primary Care Medicine	93.186	T32HP32520-04-00	Direct		625,462	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79SM082302-01	Direct		779,165	116,699
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79SM084710-01	Direct		94,071	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79SM084906-01	Direct		492,829	113,275
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79SP081227-01	Direct		23,735	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	SS-2022-D8H-01-EVALU-01	Pass-Through	NH Dept of Health and Human Services	179,665	-
Subtotal 93.243					1,569,695	229,974

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of the Schedule.

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries
Schedule of Expenditures of Federal Awards
Year ended June 30, 2024

Federal Program	Assistance Listing Number	Award Number/Pass-through Identification Number	Funding Source	Pass-through Entity	Total Expenditures	Amount Passed Through to Subrecipients
Immunization Cooperative Agreements	93.268	SS-2022-DPHS-21-EXPAN-01	Pass-Through	Foundation for Healthy Communities	136,332	-
Drug Free Communities Support Program Grants	93.278	1 NH28CE002898-01-00	Direct		47,859	-
Small Rural Hospital Improvement Grant Program	93.301	03420-10142	Pass-Through	Vermont Dept of Health	13,312	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	RFA-2024-DPHS-03-INFEC	Pass-Through	NH Dept of Health and Human Services	187,836	-
Department Response to Public Health or Healthcare Crises	93.391	6 NH75OT000031-01-04	Pass-Through	Foundation for Healthy Communities	50,545	-
Department Response to Public Health or Healthcare Crises	93.391	NH75OT000031-01-00	Pass-Through	Foundation for Healthy Communities	306,282	-
Subtotal 93.391					356,827	-
ACL National Institute of Disability, Independent Living, and Rehabilitation Research	93.433	90RTHF0007	Pass-Through	Boston University	22,499	-
Preventing Maternal Deaths	93.478	SS-2020-DPHS-11-MATERN	Pass-Through	NH Dept of Health and Human Services	128,779	-
Congressional Directives	93.493	GE1HS46223-01-00	Direct		341,018	51,991
Congressional Directives	93.493	GE1HS48231-01-00	Direct		63,308	-
Congressional Directives	93.493	1 CE1HS52477-01-00	Direct		250,000	-
Subtotal 93.493					654,324	51,991
COVID-19 Provider Relief Fund and American Rescue Plan (ARP)						
Rural Distribution	93.498	N/A	Direct		3,187,359	-
Mental and Behavioral Health Education and Training Grants	93.732	U3MHP45388	Pass-Through	University of Utah	14,365	-
Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)	93.781	90FPSG0038-01-00	Direct		2,525	-
Opioid STR	93.788	2019-BDAS-05-ACCES-04	Pass-Through	NH Dept of Health and Human Services	1,257,841	-
Opioid STR	93.788	05-95-92-920510-7040-5007	Pass-Through	NH Dept of Health and Human Services	217,552	-
Opioid STR	93.788	Chesthire Medical Center 2019-BDAS-05-ACCES-04	Pass-Through	NH Dept of Health and Human Services	135,677	-
Opioid STR	93.788	Chesthire Medical Center 05-95-92-920510-7040-5007	Pass-Through	NH Dept of Health and Human Services	503,234	-
Opioid STR	93.788	RFP-2018-BDAS-05-INTEG	Pass-Through	NH Dept of Health and Human Services	744,873	-
Subtotal 93.788					2,858,977	-
Organized Approaches to Increase Colorectal Cancer Screening	93.800	NUS8DP006753-01-00	Direct		686,821	-
Improving Epilepsy Programs, Services, and Outcomes Through National Partnerships	93.850	NUS8DP007541-01-00	Direct		246,198	-
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	03420-09699	Pass-Through	Vermont Department of Health	93,445	-
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	03420-10096	Pass-Through	Vermont Department of Health	269,668	-
Subtotal 93.870					383,113	-
Rural Health Care Services	93.912	1 G42RH50046-01-00	Direct		261,313	-
Rural Health Care Services	93.912	1 GA1RH42907-01-00	Direct		332,483	61,778
Rural Health Care Services	93.912	1 U2SRH43521-01-00	Direct		746,542	118,695
Rural Health Care Services	93.912	1 UK9RH50282-01-00	Direct		233,919	13,297
Rural Health Care Services	93.912	G2BRH49907	Direct		260,090	-
Rural Health Care Services	93.912	1 G2BRH40088-01-00	Direct		77,997	-
Subtotal 93.912					1,912,324	193,770
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	2 H78HA31664-05-00	Direct		304,399	-
Block Grants for Community Mental Health Services	93.958	SS-2022-OCOM-02-CLINI-01	Pass-Through	NH Dept of Health and Human Services	1,360,563	134,228
Block Grants for Community Mental Health Services	93.958	B09SM0839871/B09SM085371	Pass-Through	University of New Hampshire	378,504	-
Subtotal 93.958					1,737,067	134,228
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHMC-FHC SUD 23	Pass-Through	Foundation for Healthy Communities	55,899	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	05-95-49-491410-2990	Pass-Through	Foundation for Health Communities	55,931	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	03420-09540	Pass-Through	AHS/VDH/Division of Substance Use Programs	8,768	-
Subtotal 93.959					120,598	-
COVID-19 PPHF Geriatric Education Centers	93.969	2 U1QHP32519-02-00	Direct		914,313	17,672
Preventive Health and Health Services Block Grant	93.991	SS-2023-DPHS-03-INJUR-01	Pass-Through	NH Dept of Health and Human Services	93,359	-
Subtotal Department of Health and Human Services					18,808,066	751,151
Total Department of Health and Human Services					34,836,329	2,818,968
Department of Homeland Security						
Disaster Grants - Public Assistance	97.036	FEMA-4516-DR-NH	Pass-Through	NH Dept of Safety	357,751	-
Total Department of Homeland Security					357,751	-
Various						
Greater Monadnock Regional Public Health Network Services	93.U01*	Not Provided	Pass-Through	NH Dept of Health and Human Services	203,244	-
Total Various					203,244	-
Total Federal Other Sponsored Programs					20,756,525	1,211,107
Total Expenditures of Federal Awards					\$ 40,949,417	\$ 3,686,133

* Further discussed in Footnote 3

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of the Schedule.

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

Notes To Schedule of Expenditures of Federal Awards Year Ended June 30, 2024

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") presents the activity of federal award programs administered by Dartmouth-Hitchcock Health and Subsidiaries (the "Dartmouth Health System") as defined in the notes to the consolidated financial statements and is presented on an accrual basis. The purpose of this Schedule is to present a summary of those activities of the Dartmouth Health System for the year ended June 30, 2024 which have been financed by the United States government ("federal awards"). For purposes of this Schedule, federal awards include all federal assistance entered into directly between the Dartmouth Health System and the federal government and subawards from nonfederal organizations made under federally sponsored agreements. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance. Pass-through entity identification numbers and Assistance Listing numbers have been provided where available.

Visiting Nurse and Hospice of NH and VT ("VNH") received a Community Facilities Loan, Assistance Listing #10.766, of which the proceeds were expended in 2018. The VNH had an outstanding balance of \$2,267,000 as of June 30, 2024. As this loan was related to a project that was completed in a prior audit period and the terms and conditions do not impose continued compliance requirements other than to repay the loan, we have excluded the outstanding loan balance from the Schedule.

2. Indirect Expenses

Indirect costs are charged to certain federal grants and contracts at a federally approved predetermined indirect rate, negotiated with the Division of Cost Allocation and therefore we do not use the de minimus 10% rate. Indirect costs are included in the reported federal expenditures.

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

Notes To Schedule of Expenditures of Federal Awards Year Ended June 30, 2024

3. Greater Monadnock Regional Public Health Network Services

Cheshire Medical Center received a pass-through award from the County of Cheshire, who were themselves a pass-through entity for their award from the New Hampshire Department of Health and Human Services. The award contract between the County of Cheshire and NH DHHS indicates that the award is funded from several Federal Agencies, programs, and Assistance Listing numbers as noted below. The total award amount of \$203,244 was not split out by Agency listed below. Accordingly, the total expenditures of \$203,244 included on accompanying SEFA for this program are listed as one amount under the Assistance Listing #93.U01.

Agency	Program Name	Assistance Listing Number
US Centers for Disease Control Control & Prevention	Preventative Health Services	93.991
US Centers for Disease Control Control & Prevention	Public Health Emergency Preparedness	93.074
US Centers for Disease Control & Prevention	Public Health Emergency Preparedness	93.069
US Centers for Disease Control & Prevention	Immunization Cooperative Agreements	93.268
US Department of Health and Human Services	Substance Abuse Prevention and Treatment Block Grant	93.959
US Department of Health and Human Services	Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243
US Department of Health and Human Services	Public Health Emergency Preparedness	93.074
US Department of Health and Human Services	Public Health Emergency Preparedness	93.889
US Department of Health and Human Services	Childhood Lead Poisoning & Surveillance	93.197
US Department of Health and Human Services	Environmental Public Health and Emergency Response	93.070

4. Federal Emergency Management Agency

The Dartmouth Health System applied for reimbursement of certain expenses related to the COVID-19 pandemic under Assistance Listing #97.036, FEMA Public Assistance through the Disaster Grants – Public Assistance (Presidentially Declared Disasters). Expenditures are reflected in the Schedule in the year in which a project application is obligated and expenditures incurred. The Schedule thus includes \$357,751 of expenditures incurred in fiscal years 2021 and 2022, which were obligated in fiscal year 2024 and represents a reconciling item between the federal expenses in the Dartmouth Health System's financial statements and the amount included on the Schedule.

Part II
Reports on Internal Control and Compliance



Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Trustees of
Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the consolidated financial statements of Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and its subsidiaries (the "Dartmouth Health System"), which comprise the consolidated balance sheet as of June 30, 2024, and the related consolidated statements of operations and changes in net assets and of cash flows for the year then ended, including the related notes (collectively referred to as the "consolidated financial statements"), and have issued our report thereon dated October 31, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Dartmouth Health System's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Dartmouth Health System's internal control. Accordingly, we do not express an opinion on the effectiveness of the Dartmouth Health System's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.



Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Dartmouth Health System’s consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

A handwritten signature in black ink that reads "Priscilla M. Cooper CPA". The signature is written in a cursive style.

Boston, Massachusetts
October 31, 2024



Report of Independent Auditors on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance

To the Board of Trustees of Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and its subsidiaries' (the "Dartmouth Health System") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Dartmouth Health System's major federal programs for the year ended June 30, 2024. The Dartmouth Health System's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on Assistance Listing #93.788 Opioid STR

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the Dartmouth Health System complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on *Assistance Listing #93.788 Opioid STR* for the year ended June 30, 2024.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the Dartmouth Health System complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2024.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (US GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Dartmouth Health System and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Dartmouth Health System's compliance with the compliance requirements referred to above.



Matter Giving Rise to Qualified Opinion on Assistance Listing #93.788 Opioid STR

As described in the accompanying schedule of findings and questioned costs, the Dartmouth Health System did not comply with requirements regarding eligibility and allowable costs associated with a certain substance use disorder treatment clinic operated by a Dartmouth Health System affiliated medical center, as described in finding 2024-005.

Compliance with such requirements is necessary, in our opinion, for the Dartmouth Health System to comply with the requirements applicable to that program.

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 Dartmouth Health System's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Dartmouth Health System's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with US GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Dartmouth Health System's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with US GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Dartmouth Health System's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Dartmouth Health System's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Dartmouth Health System's internal control over compliance. Accordingly, no such opinion is expressed.



We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2024-001, 2024-002, 2024-003 and 2024-004. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the Dartmouth Health System's response to the noncompliance findings identified in our audit described in the accompanying Management's Views and Corrective Action Plan. The Dartmouth Health System's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-005 to be a material weakness.

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.



Government Auditing Standards requires the auditor to perform limited procedures on the Dartmouth Health System's response to the internal control over compliance findings identified in our audit described in the accompanying Management's Views and Corrective Action Plan. The Dartmouth Health System's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The 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.

A handwritten signature in black ink, appearing to read 'PricewaterhouseCoopers LLP'.

Boston, Massachusetts
March 31, 2025

Part III
Findings and Questioned Costs

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries
Schedule of Findings and Questioned Costs
Year Ended June 30, 2024

I. Summary of Auditor's Results

Type of auditor's report issued	Unmodified
Internal control over financial reporting	
Material weakness (es) identified?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no
Significant deficiency (ies) identified that are not considered to be material weakness (es)?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> none reported
Noncompliance material to financial statements	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no
Federal Awards	
Internal control over major programs	
Material weakness (es) identified?	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
Significant deficiency (ies) identified that are not considered to be material weakness (es)?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> none reported
Type of auditor's report issued on compliance for Assistance Listing Number 93.788 Opioid STR	Qualified
Type of auditor's report issued on compliance for other major programs	Unmodified
Audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no

Identification of major programs

Assistance Listing Number	Name of Federal Program or Cluster
Various	Research and Development Cluster
17.268	H-1B Job Training Grants
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance
93.912	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement
93.958	Block Grants for Community Mental Health Services
93.788	Opioid STR

Dollar threshold used to distinguish between Type A and Type B programs	\$1,228,483
Auditee qualified as low-risk auditee?	No

II. Financial Statement Findings

None Noted

**Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and
Subsidiaries**
Schedule of Findings and Questioned Costs
Year Ended June 30, 2024

2024-001—Cost Transfer Approvals

Cluster: Research and Development (also applies to other major programs referenced below)

Sponsoring Agency: All research and development cluster sponsoring agencies and Department of Health and Human Services (for the other major programs referenced below)

Award Names: All research and development cluster awards, all 93.912 awards, all 93.958 awards

Award Numbers: All research and development cluster awards, all 93.912 awards, all 93.958 awards

Assistance Listing Title: All research and development cluster assistance listing titles, Rural Health Care Services and Block Grants for Community Mental Health Services

Assistance Listing Number: All research and development cluster assistance listing numbers, 93.912, 93.958

Award Year: 2023-2024

Pass-through entity: All research and development cluster pass-through entities, New Hampshire Department of Health and Human Services, and University of New Hampshire (for the 93.958 other major program)

Criteria

The Dartmouth Health System's cost transfer approval policy requires approval from the Principal Investigator and Post Award Manager for cost transfers made less than 90 days after discovery. There are limited exceptions where Principal Investigator approval is not required. For all cost transfers that are made more than 90 days after discovery, approval is also required from the Director of Research Operations- Finance.

Condition

In testing conformity with the compliance requirements for cost transfers, we noted the following across our major programs selected for testing:

- Research and development - 4 cost transfers totaling \$6.9k out of the 10 selected cost transfers totaling \$50.7k were not approved in accordance with policy.
- 93.912 - 3 cost transfers totaling \$15.2k out of the 5 selected cost transfers totaling \$30k were not approved in accordance with policy.
- 93.958 - 3 out of the 3 selected cost transfers totaling \$42k were not approved in accordance with policy.

Cause

The Dartmouth-Hitchcock Office of Research Operations experienced significant turnover in Fiscal Year 2024 which led to misunderstanding of the cost transfer approval policy.

Effect

The Dartmouth Health System was not in compliance with its policy with respect to cost transfer approvals and thus cost transfers may not be accepted by federal agencies.

Questioned Costs

None noted.

Recommendation

We recommend that the Dartmouth Health System formalize and distribute its cost transfer approval policies to individuals responsible for processing cost transfers and perform training to those responsible for the approval process.

Management's Views and Corrective Action Plan

Management's Views and Corrective Action Plan is included at the end of this report after the summary schedule of prior audit findings and status.

**Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and
Subsidiaries
Schedule of Findings and Questioned Costs
Year Ended June 30, 2024**

2024-002—Timeliness of Effort Certification

Cluster: Research and Development (also applies to other major programs referenced below)

Sponsoring Agency: All research and development cluster sponsoring agencies, Department of Labor and Department of Health and Human Services (for the other major programs referenced below)

Award Names: All research and development cluster awards, all 17.268 awards, all 93.243 awards, all 93.912 awards, all 93.958 awards

Award Numbers: All research and development cluster awards, all 17.268 awards, all 93.243 awards, all 93.912 awards, all 93.958 awards

Assistance Listing Title: All research and development cluster assistance listing titles, H-1B Job Training Grants, Substance Abuse and Mental Health Services Projects of Regional and National Significance, Rural Health Care Services, Block Grants for Community Mental Health Services

Assistance Listing Number: All research and development cluster assistance listing numbers, 17.268, 93.243, 93.912, 93.958

Award Year: 2023-2024

Pass-through entity: All research and development cluster pass-through entities, New Hampshire Department of Health and Human Services (for the 93.243 and 93.958 other major programs), University of New Hampshire (for the 93.958 other major program)

Criteria

2 CFR 200.430 contains the federal regulatory requirements for internal controls over certifying time expended on sponsored projects. The Dartmouth Health System's practice is to utilize after-the-fact effort reports to certify that compensation costs charged to federal awards, are reasonable and consistent with the work performed. Actual effort expended on each federal award is certified by a responsible person with suitable means of verification that the work was performed at the end of the specified reporting period. The Dartmouth Health System's effort certification policy outlines the required deadlines for certifying effort reports related to federal awards.

Condition

In testing internal controls over effort certifications, we noted the following:

- Research and development- 7 of 7 selected effort reports totaling \$21.4k were certified/approved outside of allowable timeframe defined by the effort certification policy. They were on average 208 days late.
- 17.268- 2 of 2 selected effort reports totaling \$7k were certified/approved outside of allowable timeframe defined by the effort certification policy. They were on average 62 days late.
- 93.243- 4 of 4 selected effort reports totaling \$5k were certified/approved outside of allowable timeframe defined by the effort certification policy. They were on average 78 days late.
- 93.912- 3 of 3 selected effort reports totaling \$4.3k were certified/approved outside of allowable timeframe defined by the effort certification policy. They were on average 179 days late.
- 93.958- 2 of 4 selected effort reports totaling \$17.7k were certified/approved outside of allowable timeframe defined by the effort certification policy. They were on average 189 days late.

Cause

Individuals required to complete quarterly effort certifications did not understand the policy requirements to certify effort in a timely manner.

Effect

The lack of timely effort certification could result in compensation expenditures charged to federal awards that are not accurate.

Questioned Costs

None noted.

Recommendation

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

Schedule of Findings and Questioned Costs Year Ended June 30, 2024

We recommend that the Dartmouth Health System recommunicate its effort certification policy and provide training to all individuals required to certify effort for federal awards to ensure that the timely approval expectations are understood and adhered to.

Management's Views and Corrective Action Plan

Management's Views and Corrective Action Plan is included at the end of this report after the summary schedule of prior audit findings and status.

2024-003—Key Personnel Change Approval

Cluster: Not applicable

Sponsoring Agency: Department of Health and Human Services

Award Names: Substance Use Disorder Treatment and Recovery

Award Numbers: Cheshire Medical Center 2019-BDAS-05-ACCES-04, Cheshire Medical Center 05-95-92-920510-7040-5007, RFP-2018-BDAS-05-INTEG

Assistance Listing Title: Opioid STR

Assistance Listing Number: 93.788

Award Year: 2023-2024

Pass-through entity: New Hampshire Department of Health and Human Services

Criteria

2 CFR 200.308 Revision of budget and program plans requires a recipient or subrecipient to request prior written approval from the Federal agency or pass-through entity for changes in key personnel (including employees and contractors) that are identified by name or position in the Federal award. Additionally, the terms of the Opioid STR award agreements at Cheshire Medical Center require changes in staffing, whether temporary or long term, to be provided to the New Hampshire Department of Health and Human Services (DHHS) for approval, 30 calendar days before making the change.

Condition

In testing conformity with the compliance requirements for key personnel, we selected 4 of the key personnel changes that occurred on the Cheshire Medical Center Opioid STR awards which included key personnel that changed roles or resigned from the System in fiscal year 2024. Management identified replacement key personnel to participate in the grant; however, management did not notify DHHS and did not obtain approval from DHHS regarding the changes.

Cause

Management did not have a control in place to notify DHHS and request approval for key personnel changes.

Effect

The granting agency was unaware of key changes made to personnel on the award and may have not concurred with the individual selected to fill the given role(s).

Questioned Costs

None noted.

Recommendation

We recommend that management communicate with their agency contacts regarding this matter and implement a control that monitors the key personnel assigned to the grant to ensure that they are notifying the agency of any changes in status and obtaining approval from the agency in a timely manner.

Management's Views and Corrective Action Plan

Management's Views and Corrective Action Plan is included at the end of this report after the summary schedule of prior audit findings and status.

**Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and
Subsidiaries**
Schedule of Findings and Questioned Costs
Year Ended June 30, 2024

2024-004 Equipment Management (repeat finding of 2022-001)

Cluster: Research and Development

Federal Agency: All research and development cluster sponsoring agencies

Award Names: All research and development cluster awards

Award Numbers: : All research and development cluster awards

Assistance Listing Title: All research and development cluster assistance listing titles

Assistance Listing Number: All research and development cluster assistance listing numbers

Award Year: 2023- 2024

Pass-through entity: All research and development cluster pass-through entities

Criteria

According to 2 CFR section 200.313, procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until disposition takes place will, at a minimum, meet the following requirements:

- (1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.
- (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
- (3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
- (4) Adequate maintenance procedures must be developed to keep the property in good condition.
- (5) If the non-Federal entity is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

Condition

The Dartmouth Health System did not have a process in place to ensure that all federally funded equipment included in the fixed asset register were included in its clinical engineering database where monitoring of federally funded equipment is tracked. As a result, while inspection was completed over 3 federal assets in FY2024, the Dartmouth Health System has not completed a physical inventory of all federally purchased fixed assets at least once during the last two years. Additionally, the federal asset listing did not specify all of the details required by 2 CFR section 200.313 (d) (1) such as the percentage of Federal participation in the project costs for the Federal award under which the property was acquired, asset location and the use and condition of the equipment. The full population of equipment funded with federal research and development dollars, as provided by the Dartmouth Health System, consisted of 15 items with a total historical cost of \$122.6k.

Cause

In FY2024, the Dartmouth Health System was in progress implementing its corrective action plan with respect to the finding identified in FY2022, including creating a federal equipment tracking procedure, inspecting identified federal assets and updating property records to include details required by 2 CFR

**Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and
Subsidiaries**
Schedule of Findings and Questioned Costs
Year Ended June 30, 2024

section 200.313. As the corrective action plan was not fully implemented by the end of FY2024, all compliance requirements with respect to federal equipment were not yet satisfied.

Effect

The Dartmouth Health System's accounting records for its federally purchased fixed assets could be inaccurate as the Dartmouth Health System has not formally verified the existence, current utilization and continued need for all federally funded equipment through this physical inventory process.

Questioned Costs

None noted.

Recommendation

We recommend that the Dartmouth Health System implement a process to ensure its policies and procedures over equipment management are followed, including the performance of a physical inventory of federally purchased fixed assets at least once every two years in accordance with 2 CFR section 200.313(d)(2), updating its property records to include all details required by 2 CFR section 200.313(d)(1) and performing a reconciliation between the listing of federally purchased fixed assets and the full fixed asset register to ensure completeness.

Management's Views and Corrective Action Plan

Management's Views and Corrective Action Plan is included at the end of this report after the summary schedule of prior audit findings and status.

2024-005 Eligibility and Allowable Costs (repeat finding of 2022-005)

Cluster: Not applicable

Federal Agency: Department of Health and Human Services

Award Names: Substance Use Disorder Treatment and Recovery Support Services

Award Numbers: Cheshire Medical Center 2019-BDAS-05-ACCES-04, Cheshire Medical Center 05-95-92-920510-7040-5007, RFP-2018-BDAS-05-INTEG

Assistance Listing Title: Opioid STR

Assistance Listing Number: 93.788

Award Year: 2023 - 2024

Pass-through entity: New Hampshire Department of Health and Human Services

Criteria: To be eligible under the Substance Use Disorder Treatment and Recovery Support Services award, a patient must 1) have income below 400% of the federal poverty level, 2) be a resident of New Hampshire or experiencing homelessness in New Hampshire, and 3) be determined positive for substance use disorder. Additionally, patient income information for all eligible patients receiving services must be updated at a minimum interval of once every four weeks.

Condition: Cheshire Medical Center operates The Doorway program in Keene, NH. The Doorway connects patients positive for substance use disorder with support services and treatment, and receives a portion of its funding from the Substance Use Disorder Treatment and Recovery Support Services federal award. Through our testing of eligibility requirements for 40 patients, we noted the following:

- For 2 of 40 selections, the patient exceeded the maximum income levels.
- For 24 of 40 selections, income reassessments were not completed and documented at least once every four weeks.
- For 2 of 40 selections, the patient was neither a resident of New Hampshire, nor experiencing homelessness in New Hampshire.
- For 1 of 40 selections, an income reassessment was completed, however the eligibility conclusion reached was inaccurate.

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

Schedule of Findings and Questioned Costs Year Ended June 30, 2024

While The Doorway provides services to patients beyond those defined as eligible under the Substance Use Disorder Treatment and Recovery Support Services award, there is no differentiation between patients that are eligible or ineligible under the federal program. As a result of patients not being differentiated, time and effort incurred by personnel on the award is commingled with non-award activity. For example, a clinician's salary is funded under the award, but she is not seeing only eligible patients. As such, any time she spent treating a patient who is not eligible would be a questioned cost under the grant.

Cause: The nature and purpose of the federal program is very similar and consistent with the mission and operations of The Doorway. Management did not implement a process to differentiate the services performed and patients served in order to demonstrate compliance with award terms and conditions.

Effect: The commingling of activities between federal and non-federal programs does not allow for compliance with award specific terms and conditions and with eligibility requirements to be effectively managed.

Questioned Costs: We were unable to verify eligibility requirements were met for the program which had total expenditures of \$1,383,584.

Recommendation: We recommend that internal controls and policies be implemented to manage the eligibility requirements of the federal awards and ensure that documentation to support eligibility determinations is maintained. Further, procedures to differentiate patients eligible under the award from those determined to be ineligible, along with a mechanism to track the time and expenses associated with eligible patients should be put in place.

Management's View and Corrective Action Plan: Management's views and corrective action plan is included at the end of this report after the summary schedule of prior audit findings and status.

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

Summary Schedule of Prior Audit Findings and Status

Year Ended June 30, 2024

2022-001 Equipment Management

Cluster: Research and Development
Federal Agency: Various
Award Names: Various
Award Numbers: Various
Assistance Listing Title: Various
Assistance Listing Number: Various
Award Year: 2021- 2022
Pass-through entity: Various

Summary

According to 2 CFR section 200.313, procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until disposition takes place must meet minimum requirements:

- (1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.
- (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
- (3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
- (4) Adequate maintenance procedures must be developed to keep the property in good condition.
- (5) If the non-Federal entity is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

The Health System did not perform a physical inventory of federally purchased fixed assets at least once during the last two years. Additionally, the federal asset listing did not specify all of the details required by 2 CFR section 200.313 (d) (1) such as asset locations, tag numbers, use and condition. The full population of equipment funded with federal research and development dollars, as provided by the Health System, consisted of 9 items with a total historical cost of \$105k.

Status Update

See the current year finding 2024-004 and management response for additional information.

2022-003 - Subrecipient Risk Assessment and Ongoing Monitoring

Cluster: Research and Development
Federal Agency: All awards with subrecipients on the SEFA
Award Names: All awards with subrecipients on the SEFA
Award Numbers: All awards with subrecipients on the SEFA

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

Summary Schedule of Prior Audit Findings and Status

Year Ended June 30, 2024

Assistance Listing Title: All awards with subrecipients on the SEFA
Assistance Listing Number: All awards with subrecipients on the SEFA
Award Year: 2021 - 2022
Pass-through entity: All pass-through entities noted on the SEFA

Summary

2 CFR 200.332 notes that pass-through entity monitoring of the subrecipient must include:

- (1) Reviewing financial and performance reports required by the pass-through entity.
- (2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and written confirmation from the subrecipient, highlighting the status of actions planned or taken to address Single Audit findings related to the particular subaward.
- (3) Issuing a management decision for applicable audit findings pertaining only to the Federal award provided to the subrecipient from the pass-through entity as required by 2 CFR 200.521. Further, Uniform Guidance 2 CFR section 200.331(f) requires that the entity verify that every subrecipient is audited as required by Subpart F— Audit Requirements when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in §200.501 Audit requirements (\$750,000).

In testing conformity with the compliance requirements for subrecipient monitoring, PwC selected 7 of the 61 Research and Development subrecipient agreements and the one Opioid STR subrecipient agreement from the detailed listings provided for testing. The total federal funds passed through to subrecipients in FY22 amounted to \$3.5 million for the Research & Development Cluster, and \$24,500 for the Opioid STR program. For all of their selections, the most recent audit report was not reviewed for purposes of ongoing monitoring as required by the Uniform Guidance. The Health System has a risk assessment form that is completed at contract inception for its subrecipients; however, the risk assessment is not reassessed annually for all subrecipients. The most recent risk assessment form was conducted in 2018 for 2 selections, in 2019 for 2 selections, in 2020 for 2 selections and in 2021 for 2 selections. PwC further noted that 7 of the 8 risk assessment forms selected for testing did not include explicit documentation detailing the subrecipient audit report review (such as what year was reviewed, what were the results of the review, etc.). Additionally, for one selection, the initial subrecipient risk assessment form was reviewed after the subrecipient award agreement was executed.

Status Update

Research Operations updated its subrecipient monitoring policy to explicitly state the ongoing monitoring activities that must be conducted and the frequency of required monitoring. Training was provided to the staff on January 19, 2024 who perform the risk assessment to ensure they are documenting the details of the review including the date and results of the subrecipient audit report review.

All Subrecipient Institutions were reviewed and assigned a risk level by August 17, 2023. To further monitor sub-recipients, an upgrade to the HRS grants system was completed and the sub-recipient monitoring module was made active on January 26, 2024. The module allows sub-recipient institutions to be added to the system as part of award set-up, the risk level assessed, and a date added for the annual review of the risk level. Documentation of review is added to the system. All sub-recipients were added to the new module of HRS on March 2, 2024 and staff training on the HRS sub-recipient module occurred

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

Summary Schedule of Prior Audit Findings and Status

Year Ended June 30, 2024

on March 14, 2024. The sub-recipient monitoring policy was revised on January 10, 2024 with the new procedure using the HRS module for tracking.

2022-004 - Procurement, Suspension and Debarment

Cluster: Research and Development

Federal Agency: Department of Health and Human Services, Department of Defense

Award Names: First-in-human clinical translation of a near-infrared, nerve-specific fluorophore to facilitate tissue-specific fluorescence-guided surgery; Self-Administered, Motor-Free, Cognitive Screening Battery for MS: Development and Initial Validation; Decision Making in Transmasculine Genital Reconstruction Surgery (TMGRS)

Award Numbers: 1R01NS116994-01A1; W81XWH2010330; R21DK124733

Assistance Listing Title: Extramural Research Programs in the Neurosciences and Neurological Disorders; Military Medical Research and Development; Diabetes, Digestive, and Kidney Diseases Extramural Research

Assistance Listing Number: 93.853; 12.420; 93.847

Award Year: 2021 - 2022

Pass-through entity: Not applicable

Summary

The Health System has a policy whereby purchases shall comply with Uniform Guidance for Grants and Cooperative agreements, as established in 2 CFR 200.320 Methods of Procurement. They have adopted \$10,000 as their micro-purchase threshold. 2 CFR 200.318 requires that documentation of the history of the procurement, the procurement method and rationale for the method selected, selection of contract type, basis for contractor selection, and basis for the contract price to be included in the procurement file. Additionally, a non-Federal entity must have and use documented procurement procedures and is prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. The Health System's suspension and debarment policy requires suspension and debarment verifications to be completed for all vendors utilized on federal awards, regardless of expenditure amount.

As part of the Research and Development cluster procurement testing of new purchases greater than \$10,000 there were 4 transactions selected for testing out of a population of 21 transactions totaling \$481,000. PwC noted two transactions of \$69,500 and \$12,000 where there was no documentation of the vendor justification, but were determined to be sole source. We were able to provide PwC with an understanding of why the vendor was selected; however, this sole source justification was not documented in the procurement files. Additionally, as part of the testing over compliance with the Health System's suspension and debarment verification policy, PwC noted one vendor with expenditures of \$1,400 where the suspension and debarment verification was not performed in advance of paying the related invoice. PwC received evidence of the suspension and debarment verification completed after invoice payment, where no exclusions were identified.

Status Update

Research Operations conducted staff training for Departmental Research Administrators to ensure staff are knowledgeable of the current policy and the documentation requirements related to purchases above the micro-purchase threshold in December 2023.

As of December 13, 2023, all vendors used for research supplies and services for sponsored projects have been reviewed. All Vendors have a contract in place and were added to D-H's ePro ordering system at the end of calendar year 2023. A standard control procedure was established in December 2023 for

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

Summary Schedule of Prior Audit Findings and Status Year Ended June 30, 2024

vetting new vendors for suspension and debarment before any purchases are executed on sponsored awards and staff have been trained as of January 19, 2024. In order for a purchase order to be approved in research for a new vendor, documentation of a suspension and debarment check on the OIG Compliance Now LLC and SAM.GOV will need to be included within the documentation for submission as of March 31, 2024. Additionally, March 8, 2024, a standard control procedure was established for purchasing supplies and equipment that includes a process for urgent and sole source orders by completion of a justification form which is then documented and included with the purchase order.

2022-005 Eligibility and Allowable Costs

Cluster: Not applicable

Federal Agency: Department of Health and Human Services

Award Names: Substance Use Disorder Treatment and Recovery Support Services

Award Numbers: T1081685

Assistance Listing Title: Opioid STR

Assistance Listing Number: 93.788

Award Year: 2021 - 2022

Pass-through entity: NH Dept of Health and Human Services

Summary

To be eligible under the Substance Use Disorder Treatment and Recovery Support Services award, a patient must 1) have income below 400% of the federal poverty level, 2) be a resident of New Hampshire or experiencing homelessness in New Hampshire, and 3) be determined positive for substance use disorder. Additionally, patient income information for all eligible patients receiving services must be updated at a minimum interval of once every four weeks.

Cheshire Medical Center operates The Doorway program in Keene, NH. The Doorway connects patients positive for substance use disorder with support services and treatment, and receives a portion of its funding from the Substance Use Disorder Treatment and Recovery Support Services federal award. Through our testing of eligibility requirements for 25 patients, we noted the following:

- For all selections, no formal documentation was maintained regarding patient income levels.
- For all selections, income reassessments were not completed and documented at least once every four weeks.
- One selected patient was neither a resident of New Hampshire, nor experiencing homelessness in New Hampshire.

While The Doorway provides services to patients beyond those defined as eligible under the Substance Use Disorder Treatment and Recovery Support Services award, there is no differentiation between patients that are eligible or ineligible under the federal program. As a result of patients not being differentiated, time and effort incurred by personnel on the award is commingled with non-award activity. For example, a clinician's salary is funded under the award, but she is not seeing only eligible patients. As such, any time she spent treating a patient who is not eligible would be a questioned cost under the grant.

Status Update

See the current year finding 2024-005 and management response for additional information.



Management's Views and Corrective Action Plan

2024-001—Cost Transfer Approvals

Cluster: Research and Development (also applies to other major programs referenced below)

Sponsoring Agency: All research and development cluster sponsoring agencies and Department of Health and Human Services (for the other major programs referenced below)

Award Names: All research and development cluster awards, all 93.912 awards, all 93.958 awards

Award Numbers: All research and development cluster awards, all 93.912 awards, all 93.958 awards

Assistance Listing Title: All research and development cluster assistance listing titles, Rural Health Care Services and Block Grants for Community Mental Health Services

Assistance Listing Number: All research and development cluster assistance listing numbers, 93.912, 93.958

Award Year: 2023-2024

Pass-through entity: All research and development cluster pass-through entities, New Hampshire Department of Health and Human Services, and University of New Hampshire (for the 93.958 other major program)

Management agrees with the finding related to cost transfer approval. The Dartmouth-Hitchcock Office of Research Operations experienced significant turnover in Fiscal Year 2024. Management will provide training materials for all new and existing staff in both the Research Post-Award and Research Finance areas to reemphasize the Cost Transfer Policy. Additionally, management will review the current policy on cost transfers to determine whether any updates are needed to better align with current business practices and compliance requirements by June 30, 2025.

Leadership Responsible: John Muhlen, System Vice President of Corporate Finance

Anticipated Completion Date: June 30, 2025



2024-002—Timeliness of Effort Certification

Cluster: Research and Development (also applies to other major programs referenced below)
Sponsoring Agency: All research and development cluster sponsoring agencies, Department of Labor and Department of Health and Human Services (for the other major programs referenced below)
Award Names: All research and development cluster awards, all 17.268 awards, all 93.243 awards, all 93.912 awards, all 93.958 awards
Award Numbers: All research and development cluster awards, all 17.268 awards, all 93.243 awards, all 93.912 awards, all 93.958 awards
Assistance Listing Title: All research and development cluster assistance listing titles, H-1B Job Training Grants, Substance Abuse and Mental Health Services Projects of Regional and National Significance, Rural Health Care Services, Block Grants for Community Mental Health Services
Assistance Listing Number: All research and development cluster assistance listing numbers, 17.268, 93.243, 93.912, 93.958
Award Year: 2023-2024
Pass-through entity: All research and development cluster pass-through entities, New Hampshire Department of Health and Human Services (for the 93.243 and 93.958 other major programs), University of New Hampshire (for the 93.958 other major program)

Management agrees with the finding related to effort certifications. Dartmouth-Hitchcock published a new effort policy on February 11, 2025, for all research staff to emphasize the importance of Principal Investigators and Research Staff certifying their efforts on grants promptly. Management will begin implementing and enforcing the policy starting with the quarter ending March 31, 2025.

Leadership Responsible: John Muhlen, System Vice President of Corporate Finance

Anticipated Completion Date: March 31, 2025



2024-003—Key Personnel Change Approval

Cluster: Not applicable

Sponsoring Agency: Department of Health and Human Services

Award Names: Substance Use Disorder Treatment and Recovery

Award Numbers: Cheshire Medical Center 2019-BDAS-05-ACCES-04, Cheshire Medical Center 05-95-92-920510-7040-5007, RFP-2018-BDAS-05-INTEG

Assistance Listing Title: Opioid STR

Assistance Listing Number: 93.788

Award Year: 2023-2024

Pass-through entity: New Hampshire Department of Health and Human Services

Management agrees with the finding related to Key Personnel Change Approval at our member, Cheshire Medical Center. The post-award management of this grant is currently handled outside of the Dartmouth Health Research Finance and Post-Award department. Management aims to centralize this function by December 31, 2025. In the interim, Dartmouth Health Management will provide training to award operational staff to implement policies that align with the centrally managed awards by June 30, 2025. Specifically, the Member will conduct a monthly review of key personnel efforts to identify any potential changes that require notification to the New Hampshire Department of Health and Human Services or any award sponsor in which the Key Personnel Change compliance requirement is required.

Leadership Responsible: John Muhlen, System Vice President of Corporate Finance

Anticipated Completion Date: June 30, 2025

2024-004 Equipment Management (repeat finding of 2022-001)

Cluster: Research and Development

Federal Agency: All research and development cluster sponsoring agencies

Award Names: All research and development cluster awards

Award Numbers: : All research and development cluster awards

Assistance Listing Title: All research and development cluster assistance listing titles

Assistance Listing Number: All research and development cluster assistance listing numbers

Award Year: 2023- 2024

Pass-through entity: All research and development cluster pass-through entities

Management agrees with the finding related to Equipment Management. Management conducted a biannual physical inventory count of specific federally purchased research equipment in Fiscal Year 2024. Management did not include all required fields within the clinical engineering database as required by 2 CFR section 200.313 (d) (1) such as the percentage of Federal participation in the project costs for the Federal award under which the property was acquired, asset location and the use and condition of the equipment. Management will update the clinical engineering database to include these fields within the details by June 30, 2025.

Management did not verify the completeness of the listing against the entire federal equipment inventory. Management will establish a quarterly control in which Research Finance will reconcile federal equipment



inventory within the clinical engineering database against the Corporate Finance federal equipment listing, starting with the quarter ending March 31, 2025.

Leadership Responsible: John Muhlen, System Vice President of Corporate Finance

Anticipated Completion Date: June 30, 2025

2024-005 Eligibility and Allowable Costs (repeat finding of 2022-005) Cluster: Not applicable

Federal Agency: Department of Health and Human Services

Award Names: Substance Use Disorder Treatment and Recovery Support Services

Award Numbers: Cheshire Medical Center 2019-BDAS-05-ACCES-04, Cheshire Medical Center 05-95-92-920510-7040-5007, RFP-2018-BDAS-05-INTEG

Assistance Listing Title: Opioid STR

Assistance Listing Number: 93.788

Award Year: 2023 - 2024

Pass-through entity: NH Dept of Health and Human Services

Management agrees with the finding regarding Cheshire Medical Center's eligibility and allowable costs. Management will implement a control starting with the month ending April 30, 2025, to conduct a retrospective review of patient service revenue charges incurred during that month and allocate costs in a manner that aligns with the eligibility and income requirements of the award. Using this methodology, management will identify the eligible population and appropriately incur allowable expenses associated with the award.

Management will initiate a bi-weekly process to review upcoming appointments and the most recent eligibility check on recurring patients. If, during this process, a patient is identified who requires an eligibility check based on award criteria (i.e., whichever is later: four weeks or the individual's next appointment), Management team will perform re-enrollment procedures to validate that the individual is still eligible.

Leadership Responsible: John Muhlen, System Vice President of Corporate Finance

Anticipated Completion Date: June 30, 2025

TRUSTEES AND BOARD OFFICERS
Effective: January 1, 2025

<p>Mark W. Begor, MBA (Kristen) Board Chair <i>Chief Executive Officer, Equifax</i></p>
<p>Joanne M. Conroy, MD <i>Ex-Officio: CEO & President, Dartmouth-Hitchcock/Dartmouth Health</i></p>
<p>Kathleen "Kathy" M. Fisher, MBA (Rocco Maggiotto) <i>Retired Chief Investment Officer, AllianceBernstein</i></p>
<p>Thomas P. Glynn, PhD (Marylou Batt) Board Treasurer <i>Retired Adjunct Lecturer, Harvard Kennedy School of Government</i></p>
<p>Maria D. Padin, MD, FACOG <i>Chief Medical Officer, Southern Region/Community Group Practices (CGPs), Dartmouth-Hitchcock</i></p>
<p>Richard J. Powell, MD (Roshini Pinto-Powell, MD) <i>Section Chief, Vascular Surgery; Professor of Surgery and Radiology</i></p>
<p>Thomas Raffio, MBA, FLMI (Ellen) <i>President & CEO, Northeast Delta Dental</i></p>
<p>Edward Howe Stansfield, III, MA (Amy) Board Secretary <i>Retired Senior Financial Advisor, Resident Director, of Bank of America/Merrill Lynch</i></p>
<p>Paul A. Taheri, MD, MBA (Kay) <i>Clinical Partner - Welsh Carson Anderson and Stowe</i></p>
<p>Pamela Austin Thompson, MS, RN, FAAN (Robert) <i>Chief executive officer emeritus of the American Organization of Nurse Executives (AONE)</i></p>

Governance Oversight:

Kimberley A. Gibbs
Director, Executive Administration and Governance

Administrative Support:

Primary
Claire M. Lillie
Exec. Coordinator for Governance & Leadership

Backup
Laura K. Rondeau
Exec. Coordinator for Governance & Leadership

Mary Hitchcock Memorial Hospital

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Cathy Brittis Bean	CAC Director	FY 25: \$102,960	FY 25: 0%	\$0
Jocelyn Thompson	Forensic Interview Specialist	FY 25: \$74,715	FY 25: 100%	\$37,358
To Be Named	Forensic Interviewer Specialist	FY 25: \$65,420	FY 25: 100%	\$32,710
Samantha Thompson	Intake Coordinator	FY 25: \$51,834	FY 25: 100%	\$25,917

Cathy Brittis, MSW

Summary	Master's level social worker with strong work experience in the area children protection and family support. Strength based approach in working with children, adolescents and families. Strengths include; assessment, crisis intervention, case management, support, advocacy, mediation skills, collaborative teamwork, and forensic interviewing skills		
Education	1993 – 1995	University of Vermont,	Burlington, Vermont
	Masters of Social Work		
	1987 – 1991	St. Michael's College	Colchester, Vermont
	Bachelor of Arts in Psychology		
Professional experience	Child Advocacy Center Program Director, Child Advocacy Center of Grafton and Sullivan Counties at Dartmouth Hitchcock Medical Center, Lebanon, NH (9/05-present)		
	<ul style="list-style-type: none">▪ Oversee all aspects of the development and functioning of the Child Advocacy Center (CAC) to include financial management, sustainability needs, agency and community outreach, needs assessments, and facilitation of CAC related meetings.▪ Coordinate center services with participating agencies including child protection, law enforcement; prosecution, crisis services, medical and mental health professionals.▪ Oversee and conduct forensic interviews of children who have been referred to the CAC for evaluation of child abuse.▪ Coordinate referrals to needed services for families who have come to the CAC.▪ Provide expert and/or fact based testimony as needed in criminal and child protection proceedings▪ Supervise staff of forensic interviewers and intake coordinators▪ Maintain National Accreditation of our CAC programs with the National Children's Alliance.		
	Interim Investigative Supervisor, Department for Children and Families, State of Vermont, White River Jct., VT (7/05 – 9/05)		
	<ul style="list-style-type: none">▪ Responsible for screening all intakes of child abuse and neglect.▪ Assign reports to investigators and provide ongoing guidance and supervision through the investigation process to the investigator.▪ Oversee that investigative policy and procedures are being followed by all employees.▪ Provide training on mandated reporting and child abuse and neglect to community agencies.		
	Social Work Investigator, Department for Children and Families, State of Vermont, White River Jct., VT (8/95 – 7/05)		

- Responsible for investigating reports of child abuse and neglect.
- Conduct interviews with children and families around allegations of child abuse and neglect. Assessing the strengths, risk factors, and safety concerns for the families. Providing crisis intervention, mediation and support services to these families.
- Facilitate/Support meetings with family members and community service providers.
- Member of the Orange East Family Support Team and the Child Advocacy Center at the Family Place, working collaboratively with community providers and families to ensure the safety of children.
- Support and Empower families in accessing necessary services to ensure the safety of their children and maintain family unity.
- Serve as Statewide Trainer of forensic interviewing and investigative skills workshop.
- Provide ongoing education and support to area school staff and other community providers in regards to reporting and investigating child abuse.

Spectrum Outreach Worker/Intern, Spectrum Youth and Family Services, Burlington, VT (9/94 – 5/95)

- Provided screenings, intakes, assessments and referrals to adolescents who were homeless or runaway. Promoted family reunification when appropriate.
- Case managed and supported homeless youth through independent living programs.
- Co-facilitated an independent living skills group for youth, enhancing skills for youth to live on own.
- Provided supervision to Peer Outreach Workers (youth who provided outreach services to kids "at risk" on the streets of Burlington)
- Assisted in the development of a shelter for run-away and homeless youth. Created rules, intake forms, consents, waivers, and other forms pertinent to procedural development.
- Provided crisis intervention via drop-in center and twenty-four hour hotline. Assessed crisis calls and provided appropriate interventions and safety plans.

Social Work Investigator Intern, SRS, Burlington, Vermont (9/93-5/94)

- Conduct interviews with children and families around allegations of child abuse and neglect. Assessing the strengths, risk factors, and safety concerns for the families. Providing crisis intervention, mediation and support services to these families.

Crime Victim Advocate, Family Services of the Mid-Hudson and Harlem Valleys, Poughkeepsie, NY (5/92-8/93)

- Provided 24 hour emergency rape/domestic violence crisis counseling via walk-ins, hotline, and police/hospital assistance
- Established and supervised an emergency financial assistance program for victims of crime.
- Prepared victims for the court process and advocated on behalf of the victim.

- Provided group treatment to victims of crime. Co-facilitated a support group for victims of domestic violence. Facilitated a sexual harassment group for female adolescents.
- Created and presented outreach programs and crime prevention workshops for the schools of Dutchess County.

- Gathered pertinent data and responsible for submitting quarterly and annual reports to funding sources. Assisted in the writing of grant proposals to promote services, which were needed in the community.

Placement Prevention Worker/Intern, Baird Center for Children and Families, Burlington, VT (1/91-5/91)

- Worked with children and families "at risk" to promote safety and family unity.
- Provided intensive therapeutic services in the home.
- Provided counseling, education, and support to parents to improve their child management skills, prevent family dissolution, maximize the utilization of family resources towards improving parents ability to adequately meet the social, emotional, educational, and physical needs of their children.

Relevant Research Child Abuse; Domestic Violence; Emotional Maltreatment of Children and Adolescents; Foster Care Vs. Kinship Care for culturally diverse populations; Mental Health Issues Related to Youth Homelessness

Awards received Susan P. LaGasse Award for Excellence in Casework Practice for the State of Vermont, Department of Social and Rehabilitation Services, (2000)

Lebanon Police Department, Citizen of the Year Award - 2009

References will be furnished upon request

Jocelyn "Jody" Thompson

EDUCATION

BA, Social Work, University of New Hampshire 2001

CURRENT POSITION

*Forensic Interview Specialist/Team Coordinator and Case Manager
Child Advocacy Center of Grafton & Sullivan Counties at DHMC
Lebanon NH February 2007-present*

- Coordinate forensic interviews with multidisciplinary team (MDT) including law enforcement, child protective services workers, prosecutors, mental health, medical and crisis and victims services providers.
- Conduct child forensic interviews and extended forensic interviews, including specialized training in children/adults with special needs
- Participate and facilitate pre and post interview MDT meetings
- Arrange referrals for clients to outside agencies, such as mental health, specialized medical care, and crisis services
- Triage and coordinate resolution to obstacles families encounter during the investigative process
- Case Manage resources for families involved in the justice system
- Created Statewide Peer Review for Forensic Interviewers
- Certified National Facilitator of Darkness to Light Stewards of Children Sexual Abuse Training
- Direct knowledge of local and New Hampshire resources relevant to support victims in the criminal justice system, including Victims Compensation
- Lead monthly case reviews with team members to discuss techniques and skills used to investigate the cases.

PAST RELEVANT EMPLOYMENT

Intake and Development Director - Child Advocacy Center of Rockingham County, Portsmouth, NH March 2002-September 2005

Joined the CACRC when it was in its infancy and, with the Executive Director, turned the Center into a successful pilot program for each county in NH to model.

- Coordinated all investigative forensic interviews (approximately 400 per year) with multidisciplinary teams consisting of law enforcement officers, child protective services

workers, county and state prosecutors, mental health, medical and crisis services providers.

- First point of contact with family members of children in need of services. Often had to diffuse and mediate hostile or adversarial situations and reassure reluctant clients.
- Conducted child abuse forensic interviews.
- Led monthly case reviews with team members to discuss techniques and skills used to investigate the cases.
- Updated documentation/filing system and was responsible for maintaining secure records for approximately 1200 case files.
- Set up a satellite office in Derry, NH with the Executive Director.
- HIPAA Privacy Officer for agency.
- Responsible for coordinating all aspects of agency fundraising (approximately \$50, 000 per year) working closely with volunteers. Solicited donations of goods, services and cash for large gala and golf tournament, the two largest fundraisers.
- Wrote the quarterly newsletter.

OTHER PROFESSIONAL EXPERIENCES

Social Worker-per diem, New London Hospital New London NH

November 2006-January 2008

Discharge planning and resource referrals for patients in acute care community hospital. All aspects of patient crisis management.

First Assistant Manager, Hanna Andersson Kittery ME

November

2001-March 2002

Second in charge of large children's clothing store. Responsibilities include open and close store, balance cash registers and end of night deposits, delegate tasks and supervise staff of seven employees, provide exceptional customer service, conduct all recruiting, interviewing and hiring of new associates.

Direct Services Intern - Sexual Assault Support Services, Portsmouth, NH

May 2000-July 2002

- After internship ended, stayed on as a volunteer
- Provided direct services to clients by 24 hour crisis hotline and police, hospital and court accompaniments.
- Worked closely with county prosecutors, police and victim witness advocates.
- Guest speaker to teen groups at local schools and teen centers.
- Developed "Daytime Procedure Manual for Providing Direct Services" for the agency.
- Co-developed with two police officers a day long school resource officer training program dealing with dating violence.

Coordinated all support group tasks while the Coordinator of Support Groups was on vacation for one month. Spoke with potential clients to assess their group needs

Reference Available Upon Request

Samantha Townsend

Education

Southern New Hampshire University in Manchester, NH May 2017
Bachelors of Arts in Psychology and Community Sociology
Concentration: Child & Adolescent Development
Cumulative GPA of 3.7, Psi Chi International Honor Society, National Honor Society for Collegiate Scholars
Won first place at SNHU's Undergraduate Research Day for Community Based Research

Relevant Experience

Intake Coordinator

Child Advocacy Center at DH Children's **September 2019-Present**
Responsible for receiving, managing, and coordinating all referrals with the MDT
Triage cases based on case dynamics and safety needs
Coordinate/Schedule CAC forensic interviews with necessary team members of the MDT
Responsible for case tracking, data collection, and maintenance of database directory for all cases

Paraprofessional

Mount Lebanon School **August 2017-August 2019**
Support and assist learning in pre-kindergarten classrooms
Model appropriate behavior and open-mindedness and reward student who do the same

Substitute

Lebanon School District **May 2016- June 2017**
Work in the absence of regular teacher to assist children understand subject matter
Provide skills required for programmed lessons

Intern

Easterseals Child Development Center **February 2017- April 2017**
Interact and provide necessary support for child ages 2-3years old
Support teachers in promoting an inclusive environment for children with development disabilities

Volunteer

Elliot Hospital Child Life Department in Manchester, NH. **October 2016 to January 2017**
Normalized the hospital environment
Developed and modified activities based on developmental age and physical abilities
Cleaned/organized the playroom
Communicate effectively with Child Life Specialist, child, and child's guardian

Volunteer

Barretstown SeriousFun Camp, Ireland **August 2016**
Supervised children ages 11-14
Provided emotional and mental support for the children attending
Assisted the children and activity leaders in various challenging activities

Landscape Maintenance

Hess Property and Services in Lebanon, New Hampshire **Summer 2013- 2016**
Communicated effectively with the boss about where to go during the week
Worked individually or on a team consisting no more than six people
Completed time sensitive task of getting everyone's time sheets into the boss each week
Trained new hires to pay attention to details while working at a fast pace

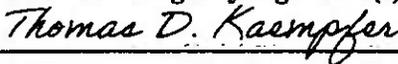
Tutor

Southern New Hampshire University in Manchester, New Hampshire **January to May 2015**
Articulated statistics in a clear way.
Communicated with non-native English speakers
Managed time between my classes and workload, tutor training, being present in the statistics class, and individual tutoring

GRANT AGREEMENT

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

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		1.2. State Agency Address 1 Granite Place South, Concord, NH 03301	
1.3. Grantee Name Portsmouth Police Department		1.4. Grantee Address 3 Junkins Avenue, Portsmouth, NH 03801	
1.5 Grantee Phone # (603)610-7416	1.6. Account Number 02-20-20-201510- 5021-072-500574	1.7. Completion Date 03/31/2026	1.8. Grant Limitation \$12,369
1.9. Grant Officer for State Agency Kathleen Carr		1.10. State Agency Telephone Number (603) 271-3658	
If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Grantee Signature 1 		1.12. Name & Title of Grantee Signor 1 Karen S. Conard, City Manager	
Grantee Signature 2 		Name & Title of Grantee Signor 2 Mark Newport, Chief of Police	
Grantee Signature 3 		Name & Title of Grantee Signor 3 Susan G. Morrell, City Attorney	
1.13 State Agency Signature(s) 		1.14. Name & Title of State Agency Signor(s) Thomas D. Kaempfer, Deputy Director of Admin	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: <i>Christen Lavers</i> Assistant Attorney General, On: 4 / 24 / 25			
1.16. Approval by Governor and Council (if applicable) By: _____ On: / /			

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

3. **AREA COVERED.** Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.
4. **EFFECTIVE DATE: COMPLETION OF PROJECT.**
- 4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").
- 4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").
5. **GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.**
- 5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.
- 5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.
- 5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.
- 5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.
- 5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.
6. **COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS.** In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.
7. **RECORDS and ACCOUNTS.**
- 7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.
- 7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions.
8. **PERSONNEL.**
- 8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.
- 8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.
- 8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.
9. **DATA: RETENTION OF DATA: ACCESS.**
- 9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations,
- computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.
- 9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.
- 9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.
- 9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.
- 9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.
10. **CONDITIONAL NATURE OR AGREEMENT.** Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.
11. **EVENT OF DEFAULT: REMEDIES.**
- 11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):
- 11.1.1 Failure to perform the Project satisfactorily or on schedule; or
- 11.1.2 Failure to submit any report required hereunder; or
- 11.1.3 Failure to maintain, or permit access to, the records required hereunder; or
- 11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.
- 11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:
- 11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and
- 11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and
- 11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and
- 11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.
12. **TERMINATION.**
- 12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination. 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.
- 12.2. 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 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.
- 12.3. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.
- 12.4. **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

- 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.

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-SPECIAL PROVISIONS-

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

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

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

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

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

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

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

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

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

The conditions of this award are material requirements of the award. Compliance with any assurances or certifications submitted by or on behalf of the recipient that relate to conduct during the period of performance also is a material requirement of this award. By signing and accepting this award on behalf of the recipient, the authorized recipient official accepts all material requirements of the award, and specifically adopts all such assurances or certifications as if personally executed by the authorized recipient official.

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

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

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

8 **Applicability of Part 200 Uniform Requirements**

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

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

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

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

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

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

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

9 Compliance with DOJ Financial Guide

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

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

10 **Reclassification of various statutory provisions to a new Title 34 of the United States Code**

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

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

11 **Requirements related to "de minimis" indirect cost rate**

A recipient that is eligible under the Part 200 Uniform Requirements and other applicable law to use the "de minimis" indirect cost rate described in 2 C.F.R. 200.414(1), and that elects to use the "de minimis" indirect cost rate, must advise OJP in writing of both its eligibility and its election, and must comply with all associated requirements in the Part 200 Uniform Requirements. The "de minimis" rate may be applied only to modified total direct costs (MTDC) as defined by the Part 200 Uniform Requirements.

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

Any "subrecipient" at any tier must have written procedures in place to respond in the event of an actual or imminent "breach" (OMB M-17-12) if it (or a subrecipient)--(1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of "personally identifiable information (PII)" (2 CFR 200.79) within the scope of an OJP grant-funded program or activity, or (2) uses or operates a "Federal information system" (OMB Circular A-130).

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

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

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

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

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

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

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

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

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

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

16 Requirement for data on performance and effectiveness under the award

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

17 OJP Training Guiding Principles

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

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

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

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

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

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

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

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

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

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

21 Restrictions on "lobbying"

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

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

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applies to Indian tribes and tribal organizations.

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

22

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

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions that may be set out in applicable appropriations acts are indicated at [https://ojp.gov/funding/Explore/FY22 AppropriationsRestrictions.htm](https://ojp.gov/funding/Explore/FY22_AppropriationsRestrictions.htm), and are incorporated by reference here. Should a question arise as to whether a particular use of federal funds by a recipient (or a subrecipient) would or might fall within the scope of an appropriations-law restriction, the recipient is to contact OJP for guidance, and may not proceed without the express prior written approval of OJP.

23

Reporting potential fraud, waste and abuse and similar misconduct.

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

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

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

24

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

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

The foregoing is not intended, and shall not be understood by the agency making this award,

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

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

25

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

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

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

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

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

26 Encouragement of policies to ban text messaging while driving

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

27 Access to records

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

28 VOCA Requirements

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

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

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

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

30 Employment eligibility verification for hiring under the award

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

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

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

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activities under this award of both--

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

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

D. As part of the recordkeeping for the award (including pursuant to the Part 200 Uniform Requirements), maintain records of all employment eligibility verifications pertinent to compliance with this award condition in accordance with Form 1-9 record retention requirements, as well as records of all pertinent notifications and trainings.

2. Monitoring

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

3. Allowable costs

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

4. Rules of construction

A. Staff involved in hiring process

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

B. Employment eligibility confirmation with E-verify

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

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

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

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

EXHIBIT A

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

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

31

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

SCOPE. A. This condition applies with respect to any procurement of property or services that is funded (in whole or in part) by this award, whether by any subrecipient at any tier, and regardless of the dollar amount of the purchase or acquisition, the method of procurement, or the nature of any legal instrument used. The provisions of this condition must be among those included in any subaward (at any tier). The subrecipient (at any tier), agent, otherwise -- in undertaking any work, project, or activity for or on behalf of (or in providing goods or services to or on behalf of) the federal government, and includes any applicant for such employment or engagement, and any person or entity committed by legal instrument to undertake any such work, project, or activity (or to provide such goods or services) in future.

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

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

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

2. Monitoring

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

3. Allowable costs

To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions

EXHIBIT A

designed to ensure compliance with this condition.

4. Rules of construction

C. The term "associate of the federal government" means any person or entity engaged or employed (in the past or at present) by or on behalf of the federal government -- as an employee, contractor or subcontractor (at any tier), grant

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

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

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

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

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

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

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

34 **Publications**

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

35 **Requirement on use of volunteers**

EXHIBIT A

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

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

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

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

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

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

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

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

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

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

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

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

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

EXHIBIT B

-SCOPE OF SERVICES-

1. The Subrecipient shall receive a subgrant from the New Hampshire Department of Justice as the State Agency (DOJ) for expenses incurred and services provided for direct victim services provided by the Victim/Witness Program to include expenses for personnel.
2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in EXHIBIT C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.*
3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) years after the close of the Federal Grant.
4. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
5. All correspondence and submittals shall be directed to:
NH Department of Justice
Grants Management Unit
1 Granite Place South
Concord, NH 03301
603-271-8473 or sarah.e.sciuto@doj.nh.gov

EXHIBIT C

- PAYMENT TERMS-

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT B.
2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.
3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form G-1 section 1.8.

3a. The Subrecipient shall be awarded an amount not to exceed \$12,369 of the total Grant Limitation from Governor and Council approval or 07/01/2025, whichever is later, to 12/31/2025, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to three months, to 03/31/2026. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.

EXHIBIT D

-EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-

I, Mark A. Newport [responsible official], certify that

Portsmouth Police Department [Subrecipient] has either completed the EEOP reporting tool certification at https://ojp.gov/about/ocr/faq_eeop.htm within the last two years or completed an exemption form on:

December 2, 2024 [date]

It is understood that subrecipients who are exempt from filing the EEOP Utilization Report, including non-profits and subrecipients with less than 50 employees, must file a declaration claiming exemption. If applicable, this Declaration Claiming Exemption form is to be emailed at least once every two years to the New Hampshire Department of Justice Grants Management Unit and is no longer inputted into the Federal System.

EEOP Training Requirements for Subrecipients

(1) Michael Maloney
(2) Synthia M. Ravell [official that completed training] has completed

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

(1) April 11, 2025
(2) February 21, 2024 [date].

The EEOP training must be completed at least once every two years.

DOJ Discrimination Complaint Process

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

Subrecipient Discrimination Complaint Process

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

EXHIBIT D

Certified Standard Assurances

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

- (1) I have the authority to make the following representations on behalf of myself and the Subrecipient. I understand that these representations will be relied upon as material in any Department decision to make an award to the Subrecipient based on its application.
- (2) I certify that the Subrecipient has the legal authority to apply for the federal assistance sought by the application, and that it has the institutional, managerial, and financial capability (including funds sufficient to pay any required non-federal share of project costs) to plan, manage, and complete the project described in the application properly.
- (3) I assure that, throughout the period of performance for the award (if any) made by the Department based on the application—
 - a. the Subrecipient will comply with all award requirements and all federal statutes and regulations applicable to the award;
 - b. the Subrecipient will require all subrecipients to comply with all applicable award requirements and all applicable federal statutes and regulations; and
 - c. the Subrecipient will maintain safeguards to address and prevent any organizational conflict of interest, and also to prohibit employees from using their positions in any manner that poses, or appears to pose, a personal or financial conflict of interest.
- (4) The Subrecipient understands that the federal statutes and regulations applicable to the award (if any) made by the Department based on the application specifically include statutes and regulations pertaining to civil rights and nondiscrimination, and, in addition—
 - a. the Subrecipient understands that the applicable statutes pertaining to civil rights will include section 601 of the Civil Rights Act of 1964 (42 U.S.C. § 2000d); section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794); section 901 of the Education Amendments of 1972 (20 U.S.C. § 1681); and section 303 of the Age Discrimination Act of 1975 (42 U.S.C. § 6102);
 - b. the Subrecipient understands that the applicable statutes pertaining to nondiscrimination may include section 809(c) of Title I of the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); section 1407(e) of the Victims of Crime Act of 1984 (34 U.S.C. § 20110(e)); section 299A(b) of the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); and that the grant condition set out at section 40002(b)(13) of the Violence Against Women Act (34 U.S.C. § 12291(b)(13)), which will apply to all awards made by the Office on Violence Against Women, also may apply to an award made otherwise;

EXHIBIT D

- c. the Subrecipient understands that it must require any pass-through subrecipient to comply with all such applicable statutes (and associated regulations); and
- d. on behalf of the Subrecipient, I make the specific assurances set out in 28 C.F.R. §§ 42.105 and 42.204.

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

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

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

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

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

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

EXHIBIT D

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

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

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

I acknowledge that a materially false, fictitious, or fraudulent statement (or concealment or omission of a material fact) in this certification, or in the application that it supports, may be the subject of criminal prosecution (including under 18 U.S.C. §§ 1001 and/or 1621, and/or 34 U.S.C. §§ 10271-10273), and also may subject me and the Subrecipient to civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. §§ 3729-3730 and 3801-3812). I also acknowledge that the Department's awards, including certifications provided in connection with such awards, are subject to review by the Department, including by its Office of the Inspector General.

Karen S. Conard

City Manager

Name of Authorized Signor

Title of Authorized Signor

KSC

4/15/2025

Signature

Date

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

EXHIBIT F

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

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

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

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

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

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

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

3. FEDERAL TAXES

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

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.

Karen S. Conard

City Manager

Name of Authorized Signor

Title of Authorized Signor

Signature

Date

Portsmouth Police Department
3 Junkins Avenue, Portsmouth, NH 03801

Name and Address of Agency

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

Karen S. Conard	City Manager
_____ Name of Authorized Signor	_____ Title of Authorized Signor
<u>KSC</u> _____ Signature	<u>4/19/25</u> _____ Date

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

1. The Unique Entity ID (SAM) number for your entity is: **XTL2C874AZN7**
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

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:

EXHIBIT G
Certification

Name: _____	Amount: _____

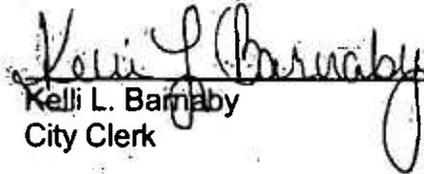
CERTIFICATE OF AUTHORITY

I, Kelli L. Barnaby, City Clerk for the City of Portsmouth, do hereby certify that:

Upon the City Council's vote to accept any grant, the City Manager is authorized to enter into grant agreements with local, state and federal agencies. Her authority is found in the Revised Charter of the City of Portsmouth, Articles 1 and 5,

This Certificate of Authority remains valid for thirty (30) days.

IN WITNESS WHEREOF, I have hereunto set my hand as the City Clerk of the City of Portsmouth, New Hampshire this 15th day of April, 2025.

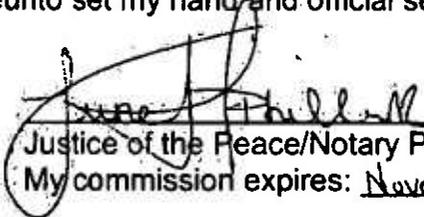

Kelli L. Barnaby
City Clerk

STATE OF NEW HAMPSHIRE
ROCKINGHAM, SS

On this 15th day of April, 2025, before me, the undersigned officer, personally appeared Kelli L. Barnaby, who acknowledged herself to be the City Clerk of the City of Portsmouth, New Hampshire and that she, as City Clerk, being authorized to do so, executed the foregoing instrument for the purposes therein contained.

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




Justice of the Peace/Notary Public
My commission expires: November 2, 2027

City Manager: Karen S. Conard



CERTIFICATE OF COVERAGE

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

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

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

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

Participating Member: City of Portsmouth One Junkins Avenue Portsmouth, NH 03801		Member Number: 275	Company Affording Coverage: NH Public Risk Management Exchange - Primex ³ PO Box 23 Hooksett, NH 03106-9716		
Type of Coverage	Effective Date (mm/dd/yyyy)	Expiration Date (mm/dd/yyyy)	Limits - NH Statutory Limits May Apply, If Not:		
<input checked="" type="checkbox"/> General Liability (Occurrence Form) Professional Liability (describe) <input type="checkbox"/> Claims Made <input type="checkbox"/> Occurrence	7/1/2024	7/1/2025	Each Occurrence	\$ 2,000,000	
			General Aggregate	\$ 10,000,000	
			Fire Damage (Any one fire)		
			Med Exp (Any one person)		
<input type="checkbox"/> Automobile Liability Deductible Comp and Coll: \$1,000 <input type="checkbox"/> Any auto			Combined Single Limit (Each Accident)		
<input checked="" type="checkbox"/> Workers' Compensation & Employers' Liability	7/1/2024	7/1/2025	<input checked="" type="checkbox"/> Statutory		
			Each Accident	\$2,000,000	
			Disease - Each Employee	\$2,000,000	
			Disease - Policy Limit		
<input type="checkbox"/> Property (Special Risk includes Fire and Theft)			Blanket Limit, Replacement Cost (unless otherwise stated)		
Description: Proof of Primex Member coverage only.					

CERTIFICATE HOLDER:	Additional Covered Party	Loss Payee	Primex³ - NH Public Risk Management Exchange
State of New Hampshire Department of Justice 1 Granite Place South Concord, NH 03301			By: <i>Mary Beth Purcell</i>
			Date: 3/28/2025 mpurcell@nhprimex.org
			Please direct inquires to: Primex³ Claims/Coverage Services 603-225-2841 phone 603-228-3833 fax