ATTORNEY GENERAL
DEPARTMENT OF JUSTICE

1 GRANITE PLACE SOUTH
CONCORD, NEW HAMPSHIRE 03301

JOHN M. FORMELLA
ATTORNEY GENERAL

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DEPUTY ATTORNEY GENERAL

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April 30, 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 $3,430,632 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	603 Legal Aid	216800 B001	$135,000
072-500575	New Hampshire Legal Assistance	154648-B001	$373,580
072-500575	Catholic Charities New Hampshire	177165-B001	$73,270
072-500575	The Front Door Agency, Inc	156244-B001	$77,500
072-500575	New Hampshire Coalition Against Domestic and Sexual Violence	155510-B001	$1,962,336
072-500574	City of Rochester	177467-B002	$12,918
072-500574	Sullivan County Attorney's Office	177482-B002	$37,775

072-500575	Granite United Way	160015 B001	$59,347
072-500575	Lakes Region Community Services Council	177251-B001	$66,775
072-500575	Granite State Children's Alliance	172495-B001	$568,057
072-500575	Child Advocacy Center of Carroll County	165511-B001	$64,074
Total			$3,430,632

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.

New Hampshire Legal Assistance, 603 Legal Aid, and Catholic Charities New Hampshire will use the funds to provide legal services to victims of crime. The Front Door Agency Inc. collaborates with individuals and families in crisis who need assistance and support to become self-sufficient. This funding will specifically provide the Front Door Agency with housing and self-sufficiency support to victims of domestic violence.

The New Hampshire Coalition Against Domestic and Sexual Violence and its twelve member programs provide services to victims of domestic and sexual violence. The funding will deliver vital services to victims that include housing, shelter, crisis services to victims of domestic violence, hotlines for domestic violence and sexual assault, sexual assault support and crisis services, a Trauma Informed Specialist position, and support for the statewide sexual assault nurse examiners program.

The City of Rochester and Sullivan County Attorney's Office will utilize subgrants to fund victim advocate services. Granite United Way and Lakes Region Community Services Council will utilize funding to enhance their adverse childhood program, which are coordinated systems of support focused specifically on providing services to children affected by trauma as the result of crime.

The Child Advocacy Centers that include Granite State Children's Alliance and the Child Advocacy Center of Carroll County, 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.

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

#5017973

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 603 Legal Aid		**1.4. Grantee Address** 93 N State Street, Concord, NH 03301	
1.5 Grantee Phone # (603) 584-4141	**1.6. Account Number** 02-20-20-201510-5021-072-500575	**1.7. Completion Date** 03/31/2026	**1.8. Grant Limitation** $135,000
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** Ariel Clemmer, Executive Director	
Grantee Signature 2		**Name & Title of Grantee Signor 2**	
Grantee Signature 3		**Name & Title of Grantee Signor 3**	
1.13 State Agency Signature(s) 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:** Christen Lavers **Assistant Attorney General, On:** / / 4/28/25			
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").

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

4. EFFECTIVE DATE; COMPLETION OF PROJECT.

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

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

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

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

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

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-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 OF AGREEMENT. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

11. EVENT OF DEFAULT; REMEDIES.

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

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

11.1.2 Failure to submit any report required hereunder; or

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

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

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

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

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

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

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

12. TERMINATION.

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

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

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

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

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

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

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

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

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

17. INSURANCE.

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

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

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

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

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

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

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

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

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

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

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

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EXHIBIT A

-SPECIAL PROVISIONS-

603 Legal Aid 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.

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

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

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

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

9 **Compliance with DOJ Financial Guide**

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

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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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EXHIBIT A

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

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

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

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

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

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

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

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

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

17 **OJP Training Guiding Principles**

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

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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. Pan 38, currently, also sets out rules and requirements that pertain to subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations

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

21 **Restrictions on "lobbying"**

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

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

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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, 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)(l) and (2) that, generally speaking, make it unlawful, in the United States, to hire (or recruit for employment) certain aliens.

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

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

2. Monitoring
The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.
3. Allowable costs
To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions designed to ensure compliance with this condition.

4. Rules of construction

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

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

C. "United States" specifically includes the District of Columbia, Puerto Rico, Guam, the Virgin Islands of the United States, and the Commonwealth of the Northern Mariana Islands.
D. Nothing in this condition shall be understood to authorize or require any subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

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

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

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

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

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

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

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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/I nteract-Minors.htm (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

34 **Publications**

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

35 **Requirement on use of volunteers**

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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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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 to improve access of legal services for victims of crime and direct victim services provided by the subrecipient including but not limited to expenses for personnel, benefits, travel, supplies and other.

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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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 $135,000 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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EXHIBIT D

-EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-

I, Ariel Clemmer [*responsible official*], certify that

603 Legal Aid [Sub*recipient*] has either completed the EEOP reporting tool certification at https://ojp.gov/about/ocr/faq_eeop.htm or completed an exemption form on:

4/18/24 [*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

Ariel Clemmer [*official that completed training*] has completed

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

3/29/24 [*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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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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c. the Subrecipient understands that it must require any pass-through subrecipient to comply with all such applicable statutes (and associated regulations); and

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

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

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

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

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

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

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

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

Subrecipient Initials AHC

Date 4/23/25

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.

Ariel Clemmer
Name of Authorized Signor

Executive Director
Title of Authorized Signor

Signature

4/23/25
Date

Subrecipient Initials ARC

Date 4/23/25

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

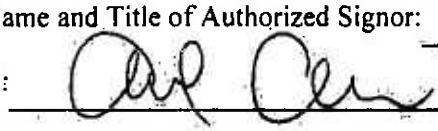
A recipient or subrecipient may use federal funds to retain jobs that, without the use of the federal money, would be lost. If the grantee is planning on using federal funds to retain jobs, it must be able to substantiate that, without the funds, the jobs would be lost. Substantiation can be, but is 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.

---

603 Legal Aid (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.

603 Legal Aid (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: Ariel Clemmer

Signature: 

Subrecipient Initials: AYC

Date 4/23/25

EXHIBIT F

NEW HAMPSHIRE DEPARTMENT OF JUSTICE

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

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

1. LOBBYING

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

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

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

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

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

Subrecipient Initials AKR

Date 4/23/25

EXHIBIT F

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Subrecipient certifies, with respect to prospective participants in a primary tier "covered transaction," as defined at 2 C.F.R. § 2867.20(a), that neither it nor any of its principals—
(a) is presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;

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

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

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

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

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

3. FEDERAL TAXES

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

Subrecipient Initials ARC

Date 4/23/25

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

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

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

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

As required by the Drug-Free Workplace Act of 1988, as implemented at 28 C.F.R. Part 83, Subpart F, for grantees, as defined at 28 C.F.R. §§ 83.620 and 83.650:
A. The Subrecipient certifies and assures that it will, or will continue to, provide a drug-free workplace by—

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

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

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

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

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

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

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

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

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

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

Subrecipient Initials ARC

Date 4/23/25

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.

Ariel Clemmer
Name of Authorized Signor

Executive Director
Title of Authorized Signor

Signature

4/23/25
Date

603 Legal Aid, 93 N State Street, Concord, NH 03301
Name and Address of Agency

Subrecipient Initials ARC

Date 4/23/25

EXHIBIT G

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

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

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

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

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

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

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

Subrecipient Initials APA

Date 4/23/25

EXHIBIT G
Certification

Ariel Clemmer
Name of Authorized Signor

Executive Director
Title of Authorized Signor

Signature

4/23/25
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: **XNKDQ5AC4HW6**

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 X 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 X YES

If the answer to #3 above is YES, stop

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

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

Subrecipient Initials AMC
Date 4/23/25

EXHIBIT G
Certification

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Subrecipient Initials ARC

Date 4/25/25

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 603 LEGAL AID is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on November 01, 1995. 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: **239384**

Certificate Number: **0007147201**

IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 2nd day of April A.D. 2025.

David M. Scanlan

Secretary of State

603 LEGAL AID

Certificate of Authority

I, Melinda S. Gehris, hereby certify that I am duly elected Chair of 603 Legal Aid. I hereby certify that the following is a true copy of a vote taken at a meeting of the Board of Directors duly called and held on November 16, 2023, at which a quorum of Directors participated.

Voted: that Ariel Clemmer, Executive Director, effective November 20, 2023, shall be duly authorized to enter into contracts or agreements on behalf of 603 Legal Aid with the State of New Hampshire and any of its agencies or departments and further is and has been authorized to execute any documents which may in her judgment be desirable or necessary to effect the purpose of this vote.

I hereby certify that said vote has not been amended or repealed and this authority remains valid for thirty (30) days from the date of this Certificate of Authority.

I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person listed above currently occupies the position indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of the named individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Date: 4/11/2025

Attest: Melinda S. Gehris

Melinda S. Gehris, Board Chair

93 North State Street, Suite 200, Concord, NH 03301
Phone: 603-224-3333 | Fax: 603-224-6067

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 04/02/2025

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 be endorsed. If SUBROGATIONIS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME:	
USI INSURANCE SERVICES LLC/PHS 04041093 The Hartford Business Service Center 3600 Wiseman Blvd San Antonio, TX 78251	PHONE (A/C, No, Ext): (866) 467-8730	FAX (A/C, No):
	E-MAIL ADDRESS:	

INSURED	INSURER(S) AFFORDING COVERAGE	NAIC#
603 Legal Aid 93 N STATE ST STE 200 CONCORD NH 03301-4334	INSURER A : Hartford Casualty Insurance Company	29424
	INSURER B : Twin City Fire Insurance Company	29459
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR [X] General Liability GEN'L AGGREGATE LIMIT APPLIES PER: [ ] POLICY [ ] PRO-JECT [X] LOC [ ] OTHER:	X		04 SBA EQ5895	02/21/2025	02/21/2026	EACH OCCURRENCE	$2,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$500,000
							MED EXP (Any one person)	$10,000
							PERSONAL & ADV INJURY	$2,000,000
							GENERAL AGGREGATE	$4,000,000
							PRODUCTS - COMP/OP AGG	$4,000,000
A	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] ALL OWNED AUTOS [ ] SCHEDULED AUTOS [X] HIRED AUTOS [X] NON-OWNED AUTOS			04 SBA EQ5895	02/21/2025	02/21/2026	COMBINED SINGLE LIMIT (Ea accident)	$2,000,000
							BODILY INJURY (Per person)	
							BODILY INJURY (Per accident)	
							PROPERTY DAMAGE (Per accident)	
	[ ] UMBRELLA LIAB [ ] OCCUR [ ] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [ ] RETENTION $						EACH OCCURRENCE	
							AGGREGATE	
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N [ ] If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		04 WEC NJ8891	02/21/2025	02/21/2026	[X] PER STATUTE [ ] OTH-ER	
							E.L. EACH ACCIDENT	$500,000
							E.L. DISEASE -EA EMPLOYEE	$500,000
							E.L. DISEASE - POLICY LIMIT	$1,000,000

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

Those usual to the Insured's Operations. Certificate holder is an additional insured per the Business Liability Coverage Form SS0008 attached to this policy.

CERTIFICATE HOLDER

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

Susan L. Castaneda

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603 LEGAL AID

LSC GRANT RECIPIENT #130010

FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022
AND
INDEPENDENT AUDITORS' REPORT AND
REPORTS ON COMPLIANCE AND INTERNAL CONTROL

Leone, McDonnell & Roberts
PROFESSIONAL ASSOCIATION

CERTIFIED PUBLIC ACCOUNTANTS

603 LEGAL AID

FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

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Leone, McDonnell & Roberts
Professional Association
CERTIFIED PUBLIC ACCOUNTANTS
DOVER • WOLFEBORO
NORTH CONWAY

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
603 Legal Aid

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of 603 Legal Aid (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of 603 Legal Aid as of December 31, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 the 603 Legal Aid and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about 603 Legal Aid's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 603 Legal Aid'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 603 Legal Aid'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.

Report on Summarized Comparative Information
We have previously audited 603 Legal Aid's December 31, 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated July 27, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The additional schedule on page 19 is presented for purposes of additional analysis and is not a required part of the financial statements. Additionally, the accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, is* presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated June 14, 2024, on our consideration of 603 Legal Aid'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 603 Legal Aid'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 603 Legal Aid's internal control over financial reporting and compliance.

Leone McDonnell & Roberts
Professional Association

Dover, New Hampshire
June 14, 2024

603 LEGAL AID

STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2023 AND 2022

ASSETS

	2023	2022
CURRENT ASSETS		
Cash and cash equivalents	$ 675,362	$ 382,001
Contribution receivable	30,543	12,057
Grants receivable	570,764	408,942
Prepaid expenses	45,122	23,901
Total current assets	1,321,791	826,901
PROPERTY AND EQUIPMENT, NET	4,677	6,328
OTHER ASSETS		
Right of use asset	90,490	186,861
Security deposits	8,833	8,833
Total other assets	99,323	195,694
Total assets	$ 1,425,791	$ 1,028,923

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Lease liability, current portion	$ 86,996	$ 96,323
Accounts payable	20,963	11,526
Accrued expenses	89,572	69,041
Advances from grantors	328,332	75,000
Total current liabilities	525,863	251,890
LONG TERM LIABILITIES		
Lease liability, net of current portion	3,669	90,664
Total liabilities	529,532	342,554
NET ASSETS		
Without donor restrictions	874,674	341,371
With donor restrictions		
Legal Services Corporation, property	6,907	6,925
Non-Legal Services Corporation	14,678	338,073
Total with donor restrictions	21,585	344,998
Total net assets	896,259	686,369
Total liabilities and net assets	$ 1,425,791	$ 1,028,923

See Notes to Financial Statements

693 LEGAL AID

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023
WITH PRIOR YEAR SUMMARIZED COMPARATIVE TOTALS FOR DECEMBER 31, 2022

	Without Donor Restrictions	With Donor Restrictions			2023 Total	2022 Summarized Total
		LSC	Non-LSC	Total With Donor Restrictions		
REVENUES AND OTHER SUPPORT						
LSC Basic Field grant	$ -	$ 866,295	$ -	$ 866,295	$ 866,295	$ 980,663
IOLTA grant	359,250	-	-	-	359,250	210,000
Other grants	-	-	437,528	437,528	437,528	562,233
Interest income	-	1,945	-	1,945	1,945	845
In-kind revenue	191,553	-	-	-	191,553	338,041
Contributions	162,987	-	-	-	162,987	153,061
Net assets released from restrictions	1,629,181	(868,258)	(760,923)	(1,629,181)	-	-
Total revenues and other support	2,342,971	(18)	(323,395)	(323,413)	2,019,558	2,244,843
OPERATING EXPENSES						
Program services	1,623,261	-	-	-	1,623,261	2,044,647
General and administrative	193,623	-	-	-	193,623	251,794
Total operating expenses	1,816,884	-	-	-	1,816,884	2,296,441
Increase (decrease) in net assets from operations	526,087	(18)	(323,395)	(323,413)	202,674	(51,998)
NONOPERATING REVENUE						
Miscellaneous income	7,216	-	-	-	7,216	4,600
Total nonoperating revenue	7,216	-	-	-	7,216	4,600
NET INCREASE (DECREASE) IN NET ASSETS	533,303	(18)	(323,395)	(323,413)	209,890	(47,398)
NET ASSETS, BEGINNING OF YEAR	341,371	6,925	338,073	344,998	686,369	733,767
NET ASSETS, END OF YEAR	$ 874,674	$ 6,907	$ 14,678	$ 21,585	$ 896,259	$ 686,369

See Notes to Financial Statements

603 LEGAL AID

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2023
WITH PRIOR YEAR SUMMARIZED COMPARATIVE TOTALS FOR DECEMBER 31, 2022

	LSC Basic Field Grant	LSC Private Attorney Involvement	LSC TIG Grant	Multicultural Grant	Library	NH Bar Foundation IOLTA	NH Department of Justice	NHLA Sub-Grant	VAWA
Personnel costs:									
Salaries	$ 379,435	$ 44,056	$ -	$ 46,406	$ -	$ 25,893	$ 136,677	$ -	$ 24,200
Payroll taxes	39,029	3,661	-	3,624	-	2,055	10,135	-	1,855
Employee benefits	69,044	6,115	-	6,319	-	3,669	18,455	-	3,372
Total personnel expenses	487,508	53,852	-	56,349	-	31,617	165,267	-	29,427
Other expenses:									
Space and occupancy	49,470	4,336	-	4,491	-	2,866	13,157	-	2,762
Office supplies and expenses	6,253	294	-	508	-	270	2,678	-	184
Communications	20,485	226	-	228	-	150	682	-	137
Library maintenance	217	5	-	37	3,941	8	104	-	31
Training and meetings	1,434	103	-	280	-	301	828	-	78
Insurance	2,837	252	-	257	-	171	760	-	160
Dues and fees	1,277	5	-	16	-	257	778	-	19
Travel	1,393	46	-	1,137	-	726	1,165	-	60
Contract services	84,585	4,597	-	5,791	-	9,708	15,856	-	3,536
Miscellaneous	1,658	140	-	1,092	-	549	603	-	316
Depreciation	1,651	-	-	-	-	-	-	-	-
In-Kind services	-	-	-	500	-	-	50,264	-	79,973
Total other expenses	151,260	10,004	-	14,337	3,941	15,006	86,875	-	87,258
Subtotal	638,768	63,856	-	70,686	3,941	46,623	251,942	-	116,685
Allocated indirect administrative expenses	165,634	-	-	15,366	-	8,622	33,539	-	6,134
Total functional expenses 2023	$ 804,402	$ 63,856	$ -	$ 86,052	$ 3,941	$ 55,245	$ 285,481	$ -	$ 122,819
Total functional expenses 2022	$ 872,493	$ 110,368	$ 31,732	$ -	$ 5,356	$ 149,546	$ 160,018	$ 152,081	$ 152,601

See Notes to Financial Statements

STATEMENT OF FUNCTIONAL EXPENSES CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2023
WITH PRIOR YEAR SUMMARIZED COMPARATIVE TOTALS FOR DECEMBER 31, 2022

	VOCA	Bank of America Foreclosure Grant	Low-Income Tax Clinic	Other Legal Services and Call Center	NH Bar Foundation - Website Grant	Program Services	General and Administrative	Total	2022 Summarized Total
Personnel costs:									
Salaries	$ -	$ 1,390	$ 58,360	$ 1,307	$ 2,959	$ 720,683	$ 300,691	$ 1,021,374	$ 1,257,903
Payroll taxes	-	105	5,034	102	300	65,920	23,238	89,158	105,632
Employee benefits	-	189	9,009	177	437	116,786	42,728	159,514	194,910
Total personnel expenses	-	1,684	72,403	1,586	3,696	903,389	366,657	1,270,046	1,558,445
Other expenses:									
Space and occupancy	-	152	6,205	129	265	83,833	27,096	110,929	103,283
Office supplies and expenses	-	13	1,437	14	28	11,679	3,480	15,159	20,270
Communications	-	8	328	7	2,489	24,738	1,417	26,155	24,449
Library maintenance	-	1	41	1	2	4,388	556	4,946	9,014
Training and meetings	-	4	1,959	3	11	5,001	645	5,646	13,383
Insurance	-	9	417	8	14	4,885	1,551	6,436	7,867
Dues and fees	-	1	47	1	-	2,401	782	3,183	7,444
Travel	-	2	482	2	9	5,022	319	5,341	3,008
Contract services	-	26,536	7,059	149	185	137,804	32,566	170,370	204,704
Miscellaneous	-	7	286	3	11	4,665	804	5,469	4,580
Depreciation	-	-	-	-	-	1,651	-	1,651	2,153
In-Kind services	-	-	56,721	-	-	187,458	4,095	191,553	338,041
Total other expenses	-	26,733	74,980	317	3,014	473,525	73,313	546,638	738,196
Subtotal	-	28,417	147,383	1,903	6,710	1,376,914	439,970	1,816,884	2,296,641
Allocated indirect administrative expenses	-	459	15,152	433	1,008	246,347	(246,347)	-	-
Total functional expenses 2023	$ -	$ 28,876	$ 162,535	$ 2,336	$ 7,718	$ 1,623,261	$ 193,623	$ 1,816,884	
Total functional expenses 2022	$ 58,798	$ 17,611	$ 208,417	$ 113,875	$ 5,951	$ 2,044,847	$ 251,794		$ 2,296,641

See Notes to Financial Statements

603 LEGAL AID

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 209,890	$ (47,398)
Adjustments to reconcile changes in net assets to net cash from operating activities:		
Depreciation	1,651	2,153
Interest payments on financing lease	49	126
Decrease (increase) in current assets:		
Contribution receivable	(18,486)	(12,057)
Grants receivable	(161,822)	(105,993)
Prepaid expenses	(21,221)	(6,201)
Security deposits	-	400
Increase (decrease) in current liabilities:		
Accounts payable	9,437	(25,978)
Accrued expenses	20,531	67,408
Advances from grantors	253,332	69,000
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	293,361	(58,540)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	293,361	(58,540)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	382,001	440,541
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 675,362	$ 382,001
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
In-kind donations received	$ 191,553	$ 338,041
In-kind expenses	$ (191,553)	$ (338,041)

See Notes to Financial Statements

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

603 Legal Aid, formally Legal Advice and Referral Center, (the Organization) was organized as a nonprofit organization under Section 501(c)(3) of the Internal Revenue Code. The Organization is a non-profit corporation organized for the purpose of providing civil legal assistance to persons financially unable to afford legal assistance in the State of New Hampshire.

The accounting policies of the Organization conform to accounting principles generally accepted in the United States of America as applicable to nonprofit organizations and the Accounting Guide for LSC Recipients, except as indicated hereafter. The following is a summary of significant accounting policies.

Merger

During May 2021, a merger agreement was executed between New Hampshire Pro Bono Referral System, a New Hampshire nonprofit corporation, and Legal Advice and Referral Center, the surviving nonprofit corporation. Consideration paid and received as a result of this merger was commensurate with the cash settlement value of outstanding receivables and payables of the New Hampshire Pro Bono Referral System as of the date of the merger, approximately $23,331 and $9,307 respectively. As a result, no gain or loss on the merger, or goodwill or other intangible asset, was recognized. Concurrent to the merger the name of the merged corporation was amended to "603 Legal Aid".

Basis of Accounting

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

Basis of Presentation

Financial statement presentation follows the recommendations of the Accounting Standards Codification (ASC) for financial statements of not-for-profit organizations. Under the ASC, the Organization is required to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Includes 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 management and the Board of Directors.

Net assets with donor restrictions: Includes net assets subject to donor or certain grantor imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates those resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When these restrictions expire, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

As of December 31, 2023 and 2022 the Organization had net assets with donor restrictions of $21,585 and $344,998, respectively (See **Note 6**).

Use of 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 certain reported amounts and disclosures during the reporting period. Actual results could differ from those estimates.

Revenue Recognition

The Organization recognizes grant and contract revenues from Legal Services Corporation (LSC) as conditions related to such funds are met. Funds remaining at year end for which conditions have not yet been met are reported as an advance from grantor liability. The advance of LSC assets are subject to the provisions of LSC's Fund Balance Regulation. LSC may, at its discretion, request reimbursement for expenses, the return of funds, or both as a result of noncompliance by the Organization with the terms of the grant or contract. If the Organization terminates its legal assistance activities, all unexpended funds are to be returned to the funding sources. Furthermore, when LSC funds are used to acquire capital assets, the donor restriction expires as depreciation expense is recognized on those assets, with the undepreciated balance reported as net assets with donor restrictions.

The Organization also has revenue derived from cost-reimbursable federal and state contracts and grants, which are conditional upon certain performance requirements and/or incurrence of allowable qualifying expenses. Amounts received are recognized as donor restricted revenue. Amounts are reclassified to support without donor restrictions as expenditures are incurred in compliance with the specific contract or grant provisions. Amounts not yet received but already awarded are recorded as grants and contracts receivable.

Contributions

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Donor restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Unconditional pledges and grants are recorded as made. These amounts are recorded at the present value of the estimated fair value. Conditional pledges and grants are recognized only when the conditions on which they depend are substantially met and the pledges become unconditional. All contributions and grants receivable are considered current and expected to be received within one year.

Contributed Goods and Services

Donated facilities, supplies, equipment, and staff support are recorded as "In-kind" contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. Donated services recognized as revenues and expenses in the statement of activities for the years ended December 31, 2023 and 2022 totaled $191,553, and $338,041, respectively.

Fair Value of Financial Instruments

Cash and cash equivalents, grants receivable, accounts payable and other liabilities are carried in the financial statements at amounts which approximate fair value due to the inherently short-term nature of the transactions. The fair values determined for financial instruments are estimates, which for certain accounts may differ significantly from the amounts that could be realized upon immediate liquidation.

Cash and Cash Equivalents

For the purpose of the statement of cash flows, cash and cash equivalents is comprised of cash, including cash on hand, and other highly liquid investments with an original maturity of 90 days or less.

Accrued Vacation

During the year ended December 31, 2022, the Organization implemented a new policy that allows employees to retain earned time off for the future. The Organization has accrued a liability for future annual leave time that its employees have earned and vested with the employees in the amount of $35,538 and $24,605 at December 31, 2023 and 2022, respectively.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

Property and Equipment

Property and equipment are recorded at cost for purchased items and at fair value for donated items and are summarized as follows at December 31:

	2023	2022
Furniture	$ 8,254	$ 8,254
Equipment	66,771	66,771
	75,025	75,025
Less accumulated depreciation	70,348	68,697
Furniture and equipment, net	$ 4,677	$ 6,328

Depreciation is computed using the straight-line method over estimated, three to ten-year lives. The Organization's capitalization policy is to capitalize assets with a useful life greater than 1 year and a cost greater than $5,000. Repair and maintenance costs are expensed when incurred.

All property and equipment acquired by the Organization was purchased using LSC funds. The Organization owns those assets; however, LSC has a reversionary interest in those assets purchased with its funds.

Depreciation expense was $1,651 and $2,153 for the years ended December 31, 2023 and 2022, respectively.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function.

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Accordingly, certain indirect costs have been allocated among the programs and supporting services benefited, based primarily on percentage allocations calculated based on hours worked (time and effort). The expenses that are allocated include payroll taxes, employee benefits, space and occupancy, office supplies and expenses, communications, library maintenance, and insurance, which are all allocated on the basis of time and effort, as noted previously.

Income Taxes

The Organization is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and is also exempt from State of New Hampshire income taxes and, therefore, has made no provision for Federal or State income taxes. In addition, the Organization has been determined by the Internal Revenue Service not to be a "Private Foundation" within the meaning of Section 509(a) of the Code. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. FASB Accounting Standards Codification Topic 740 entitled Accounting for Income Taxes requires the Organization to report uncertain tax positions for financial reporting purposes. The Organization had no uncertain tax positions as of December 31, 2023 and, accordingly does not have any unrecognized tax benefits that need to be recognized or disclosed in the financial statements.

Summarized Comparative Totals

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 December 31, 2022, from which the summarized information was derived.

NOTE 2. CONCENTRATION OF RISK

The Organization maintains its cash balances with a financial institution. The balances are insured by the Federal Deposit Insurance Corporation up to a combined total of $250,000 per financial institution. The bank balances may, at times, exceed federally insured limits. Per the compliance requirements set forth by the Legal Services Corporation, all funds held by 603 Legal Aid above the Federal Deposit Insurance Corporation limit were held in a financial instrument account within the federal institution.

For each of the years ended December 31, 2023 and 2022, approximately 43% and 44%, respectively, of total support and revenue was derived from the LSC Basic Field Grant. The future existence of the Organization is dependent upon the continued support from LSC.

NOTE 3. LIQUIDITY AND AVAILABILITY OF FUNDS

The Organization regularly monitors the availability of resources required to meet its operating needs and other contractual commitments. Cash reserves in excess of daily operational needs are invested in insured cash sweep accounts in order to maximize investment return while maintaining safety and liquidity. Excess LSC funds are maintained in FDIC insured checking or money market accounts.

The following table reflects the Organization's financial assets as of December 31, 2023 and 2022, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of donor and other restrictions or internal board designations.

	2023	2022
Cash and cash equivalents	$ 675,362	$ 382,001
Accounts receivable	30,543	12,057
Grants receivable	570,764	408,942
Total financial assets as of year end	1,276,669	803,000
Less amounts not available to be used within one year:		
Net assets with donor restrictions	21,585	344,998
Less LSC restricted net assets	(6,907)	(6,925)
Total financial not available within one year	14,678	338,073
Financial assets available to meet general expenditures over the next twelve months	$ 1,261,991	$ 464,927

In the event of an unanticipated liquidity need, the Organization also could draw upon $50,000 of its available line of credit, as further discussed in **Note 8**.

NOTE 4. GRANTS RECEIVABLE

Grants receivable, by funding category, consist of the following at December 31:

	2023	2022
New Hampshire Bar Foundation - IOLTA	$ 179,625	$ 105,000
IRS LITC	152,573	45,613
Campaign for Legal Services	96,207	57,980
NHLA – Call Center	43,186	77,144
NH DOJ VOCA – ARPA	75,448	64,288
Miscellaneous grants	5,948	22,598
VOCA	-	4,501
LSC TIG Grant	-	22,409
VAWA	17,777	9,409
Total grants receivable	$ 570,764	$ 408,942

NOTE 5. CONTINGENCIES

The Organization receives grant funding from various sources. Under the terms of these agreements, the Organization is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If expenditures were found not to have been made in compliance with the laws and regulations, the Organization might be required to repay the funds. No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed as of December 31, 2023.

NOTE 6. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions represent contributions for civil legal services as of December 31, 2023 and 2022 whose use has been limited by the donors as to purpose and future time periods and are as follows:

	2023	2022
LSC Basic Field Grant	$ 6,907	$ 6,925
Website and technology improvements	13,681	31,399
Housing assistance	997	40,000
New Hampshire Law Library Grant	-	73,077
BOA Foreclosure Grant	-	193,597
Total net assets with donor restrictions	$ 21,585	$ 344,998

NOTE 7. LEASE COMMITMENTS

On January 1, 2022, 603 Legal Aid was required to adopt ASU 2016-02, *Leases (Topic 842)*. As part of implementing ASU 2016-02, 603 Legal Aid evaluated current contracts to determine which met the criteria of a lease. The right of use (ROU) assets represent 603 Legal Aid's right to use underlying assets for the lease term, and the lease liabilities represent 603 Legal Aid's obligation to make lease payments arising from these leases. The ROU assets and lease liabilities, arise from an operating lease and a finance lease and were calculated based on the present value of future lease payments over the lease terms. 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 as incurred. 603 Legal Aid's leases are described below.

603 Legal Aid has an operating lease and a finance lease agreement for building space and a copier, respectively. Lease expenses totaled $108,420, and $100,088 for the years ended December 31, 2023 and 2022, respectively.

Lease periods range from three (3) to five (5) years with expiration dates through August, 2026. The weighted average remaining lease term at December 31, 2023 is .95 years.

The discount rate related to the Organization's lease liability as of December 31, 2023 ranged from 3.00% to 8.50% which is based upon the stated discount rate of one lease and the incremental borrowing rate based on the existing line of credit. The weighted average discount rate at December 31, 2023 is 8.15%

At December 31, 2023 the right of use asset for the copier (finance lease) was $5,506, and the lease liability was $5,681. Interest recognized during the year ended December 31, 2023 on the finance lease totaled $49.

At December 31, 2023 the right of use asset for the building lease (operating lease) was $84,984, and the lease liability was $84,984.

Future minimum lease payments for the above leases are as follows:

Years ending December 31,	Amount
2024	$ 90,490
2025	2,160
2026	1,620
Total undiscounted lease liability	94,270
Less imputed interest	(3,605)
Total lease liability	$ 90,665

NOTE 8. LINE OF CREDIT

The Organization has a revolving unsecured line of credit with a financial institution for $50,000 with a variable interest rate at December 31, 2023 and 2022 of 9.50% and 8.50%, respectively. No amounts have been drawn on the line of credit and there was no outstanding balance due as of December 31, 2023 and 2022.

NOTE 9. UNEXPENDED LSC AWARDS

For the year ended December 31, 2023, the Organization did not fully expend each of the LSC awards, therefore, $261,550 has been recognized and recorded as advances from grantors at December 31, 2023.

For the year ended December 31, 2022, the Organization fully expended each of its LSC awards, resulting in no unexpended LSC awards reported as advances from grantor.

NOTE 10. PRIVATE ATTORNEY INVOLVEMENT (PAI)

Recipients of Legal Services Corporation Basic Field Grants are required to expend funds equal to 12.5% of the total annualized Basic Field grant award in efforts to involve external private attorneys, law students, or other professionals in the delivery of legal information and legal assistance to eligible clients. Recipients may use LSC and any other grant sources to meet the PAI obligation.

The 12.5% PAI requirement for years ending December 31, 2023 and 2022 was $140,981 and $122,583 respectively. The Organization is in compliance with this grant condition for both years.

A schedule of private attorney involvement expenses across all funds consist of the following at December 31:

	2023	2022
Salaries	$ 108,149	$ 194,674
Payroll taxes	9,035	15,721
Fringe benefits	15,012	24,597
Operating expenses	24,215	38,958
Total Private Attorney Involvement (PAI) expenses	$ 156,411	$ 273,950

NOTE 11. PENSION PLAN

The Organization sponsors a defined contribution pension plan in accordance with Internal Revenue Code section 401(a) for all employees who have attained the age of twenty-one. Contributions are based on a percentage of the employee's annual compensation; 5% for 2023 and 2022. For the years ended December 31, 2023 and 2022 pension expense was $39,287 and $75,983, respectively.

NOTE 12. RECLASSIFICATIONS

Certain reclassifications have been made to the prior year's financial statements to conform to the current year presentation. These classifications had no effect on the previously reported change in net assets, or net asset amounts.

NOTE 13. SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through June 14, 2024 the date the financial statements were available to be issued.

603 LEGAL AID

SCHEDULE OF SUPPORT, REVENUE, EXPENSES AND CHANGES IN NET ASSETS
FOR LEGAL SERVICES CORPORATION GRANTS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Basic Field Grant	Private Attorney Involvement	Total	Property	Total
REVENUES AND OTHER SUPPORT					
Grants and contracts	$ 802,439	$ 63,856	$ 866,295	$ -	$ 866,295
Interest income	1,945	-	1,945	-	1,945
Total revenues and other support	804,384	63,856	868,240	-	868,240
PERSONNEL EXPENSES					
Salaries	379,435	44,056	423,491	-	423,491
Payroll taxes	39,029	3,681	42,710	-	42,710
Employee benefits	69,044	6,115	75,159	-	75,159
Total personnel expenses	487,508	53,852	541,360	-	541,360
OTHER EXPENSES					
Space and occupancy	49,470	4,336	53,806	-	53,806
Office supplies and expenses	6,253	294	6,547	-	6,547
Communications	20,485	226	20,711	-	20,711
Library maintenance	217	5	222	-	222
Training and meetings	1,434	103	1,537	-	1,537
Insurance	2,837	252	3,089	-	3,089
Dues and fees	1,277	5	1,282	-	1,282
Travel	1,393	46	1,439	-	1,439
Contract services	64,585	4,597	69,182	-	69,182
Miscellaneous	1,658	140	1,798	-	1,798
Depreciation	-	-	-	1,651	1,651
Subtotal other expenses	149,609	10,004	159,613	1,651	161,264
Allocated administrative expenses	165,634	-	165,634	-	165,634
Total other expenses	315,243	10,004	325,247	1,651	326,898
NET INCREASE (DECREASE) IN NET ASSETS	1,633	-	1,633	(1,651)	(18)
NET ASSETS, BEGINNING OF YEAR	597	-	597	6,328	6,925
NET ASSETS, END OF YEAR	$ 2,230	$ -	$ 2,230	$ 4,677	$ 6,907

See Independent Auditors' Report

603 LEGAL AID

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH GRANTOR'S NAME	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES	
Legal Services Corporation					
Basic Field Grant	09.130010	Direct Award			$ 668,258
Total Legal Services Corporation					$ 668,258
U.S. Department of Justice					
Violence Against Women Formula Grants	16.588	New Hampshire Department of Justice	2023VAW20		$ 40,000
Total U.S. Department of Justice					$ 40,000
U.S. Department of Treasury					
Internal Revenue Service Low Income Taxpayer Clinic	21.008	Direct Award			$ 100,000
Homeowner Assistance Fund	21.026	New Hampshire Housing Finance Authority	HAF0014		3,333
Coronavirus State and Local Fiscal Recovery Funds	21.027	New Hampshire Department of Justice	2023ARPVS01	$ 93,321	
Coronavirus State and Local Fiscal Recovery Funds	21.027	New Hampshire Department of Justice	2024ARPVS01	108,196	201,517
Total U.S. Department of Treasury					$ 304,850
TOTAL					$ 1,213,108

See Notes to Schedule of Expendutures of Federal Awards

603 LEGAL AID

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of 603 Legal Aid under programs of the federal government for the year ended December 31, 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 603 Legal Aid, it is not intended to and does not present the financial position, changes in net assets, or cash flows of 603 Legal Aid.

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

603 Legal Aid has elected to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 SUBRECIPIENTS

603 Legal Aid had no subrecipients for the year ended December 31, 2023.

Leone, McDonnell & Roberts
Professional Association
CERTIFIED PUBLIC ACCOUNTANTS
DOVER • WOLFEBORO
NORTH CONWAY

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
603 Legal Aid

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 603 Legal Aid (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 14, 2024.

Report on Internal Control over Financial Reporting
In planning and performing our audit of the financial statements, we considered 603 Legal Aid'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 603 Legal Aid's internal control. Accordingly, we do not express an opinion on the effectiveness of 603 Legal Aid'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 603 Legal Aid's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of This Report

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

Leone McDonnell & Roberts
Professional Association

Dover, New Hampshire
June 14, 2024

Leone, McDonnell & Roberts
Professional Association
CERTIFIED PUBLIC ACCOUNTANTS
DOVER • WOLFEBORO
NORTH CONWAY

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
603 Legal Aid

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited 603 Legal Aid's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and in the Legal Services Corporation *Compliance Supplement for Audits of LSC Recipients*, that could have a direct and material effect on each of 603 Legal Aid's major federal programs for the year ended December 31, 2023. 603 Legal Aid'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, 603 Legal Aid complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 603 Legal Aid 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 603 Legal Aid'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 603 Legal Aid'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 603 Legal Aid'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 603 Legal Aid'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 603 Legal Aid'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 603 Legal Aid'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 603 Legal Aid'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 items 2023-001 and 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 603 Legal Aid's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. 603 Legal Aid'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

Dover, New Hampshire
June 14, 2024

603 LEGAL AID

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2023

1. The auditors' report expresses an unmodified opinion on the financial statements of 603 Legal Aid.

2. No material weaknesses or significant deficiencies relating to the audit of the financial statements are 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 603 Legal Aid, which would be required to be reported in accordance with *Government Auditing Standards,* were disclosed during the audit.

4. No material weaknesses or 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.*

5. The auditors' report on compliance for the major federal award programs for 603 Legal Aid expresses an unmodified opinion on all major 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:

   Legal Services Corporation, Basic Field Grant – ALN 09.130010

8. The threshold for distinguishing between Type A and B programs was $750,000.

9. 603 Legal Aid was determined to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

None

C. FINDINGS AND QUESTIONED COSTS–MAJOR FEDERAL AWARD PROGRAM AUDIT

Finding 2023-001: Compliance finding – Governing Bodies
Legal Services Corporation
Basic Field Grant (ALN# 09.130010)

Condition: As of December 31, 2023, the Board of Directors was composed of other members representing 7.14%, client members representing 35.72%, and attorney members representing 57.14%. Attorney members were less than the required 60% of the board of directors.

Criteria or specific requirement: At least sixty percent (60%) of a governing body shall be attorney members.

Cause: Lack of oversight by management.

Effect: Governing body may not reasonably reflect the interests of the eligible clients in the area served or consist of members who are supportive of the purposes of the Legal Services Corporation Act and have an interest in, and knowledge of, the delivery of quality legal services to the poor.

Questioned costs: No questioned costs were identified.

Recommendation: A procedure be implemented to ensure that the Organization remains in compliance and does an internal review to ensure that board composition is maintained. Each set of board meeting minutes could contain a snapshot showing calculation of board composition in response to the requirements of 45 CFR 1607.3.

Finding 2023-002: Compliance finding – LSC Financial Guide
Legal Services Corporation
Basic Field Grant (ALN# 09.130010)

Condition: Several policies and/or procedures in the Draft Accounting Manual have not been updated to take the new LSC Financial Guide into consideration. Changes are actively being made by management but are not yet codified in an updated manual. The new policies are a work in progress that would benefit from more dedicated, concentrated effort to substantively update the manual.

Criteria or specific requirement: The LSC Financial Guide (Guide) is designed to assist recipients and subrecipients with fiscal responsibilities in the stewardship of grant funds provided by LSC. The effective date of the Guide is January 1, 2023. The Guide contains several new requirements that recipients must adopt, and best practice recommendations for financial management, including example reports and methods of compliance with specific requirements.

Cause: Employee attrition and lack of resources.

Effect: Required and recommended internal controls and accounting policies and procedures not contained in existing system.

Questioned costs: No questioned costs were identified.

Recommendation: Completion of an updated Accounting Manual, approved by the Board of Directors, taking into consideration the new requirements of the Guide. Completion of the Self-Assessment Questionnaire (Appendix 9) of the Guide on an annual or periodic basis. The referenced questionnaire is a tool for recipient's management to direct attention to practicable revisions of accounting procedures or internal controls to strengthen, improve, or simplify the existing system. Review the questionnaire at least annually, complete, and file for future reference.

603 LEGAL AID

93 North State Street, Suite 200, Concord, NH 03301
Phone: 603-224-3333 | Fax: 603-224-6067

Corrective Action Plan

Findings

2023-001

Planned Corrective Action: The Organization has already taken the necessary corrective action steps to be in compliance with this regulation. In January 2024, 603 Legal Aid communicated with our LSC Program Officer to review the Board of Directors composition requirements and discuss the plan for bringing the Organization into compliance. A new McCollum attorney joined the Board in January 2024, bringing 603 Legal Aid into compliance.

Additionally, the Chair of the Board Development Committee has agreed to create and maintain a running list of Board members for ongoing oversight throughout the year to ensure continued compliance.

Responsible Person: Ariel Clemmer
Date of Completion: Compliant as of January 2024

2023-002

Planned Corrective Action: We agree with the need for updated policies and/or procedures to be codified in the Organization's Accounting Manual to ensure compliance with the new 2023 LSC Financial Guide requirements. In 2022, 603 Legal Aid drafted a set of accounting policies based on the previous Financial Guide and operations at the time (which included different staffing positions to those in place at present). The Organization currently has a temporary consultant filling in for the Senior Accountant position while a permanent hire is found. Working with the Board Treasurer, he is in the process of updating the 603 Legal Aid 2022 draft of policies to reflect changes in the new LSC Financial Guide as well as operational changes at 603 Legal Aid.

This work is expected to be handed off to the permanent Senior Accountant when hired, who will be responsible for ongoing oversight of the Organization's Accounting Manual to ensure compliance.

Responsible Person: Temporary Consultant, Senior Accountant
Date of Completion: December 31, 2024

Sincerely,

Ariel Clemmer

Ariel Clemmer
Executive Director

603 LEGAL AID

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2023

Finding 2022-001 – Financial Statement – Significant Deficiency

Condition: The Executive Director (ED) receives an email from Checkmate when the payroll is completed (or finalized) that includes a link to the final payroll register and other reports. It is at this point that the ED would log in to Checkmate and review the final report against what was approved. There was no indication that this was ever done. It was not part of the documented procedures that were communicated by Squaretail to in-house accounting during training, nor did the ED ever give any indication that they performed this step.

Recommendation: In order to provide greater control over payroll, we suggest that management review the final Checkmate payroll report for each payroll period prior to the pay date. We also suggest that documentation of the review of these reports be made on the reports and be maintained.

Current Status: Corrective action has been taken to address this item satisfactorily.

Finding 2022-002: Compliance finding – Eligibility

Condition: Cases were accepted with over income and/or over assets with no waivers or offsetting expenses present; Client Agreement and Referral Form (CARF) was sent to client and never returned, yet case was placed with Pro Bono attorney; Client was over income but had unreimbursed medical expenses and due to the listed expenses not being captured in the adjustments, the case was considered not income eligible, but should have been eligible; Applicant withdrew from process before records were provided, leading to no services being provided regardless.

Recommendation: A procedure be implemented to ensure that the Organization remains in compliance and does an internal review to ensure all required documentation is in the client files.

Current Status: Corrective action has been taken to address this item satisfactorily.

Finding 2022-003: Compliance finding – Reporting

Condition: The Report on Emergency Non-Priority Cases submitted late by 9 days, the Annual Report on Review of Priorities was drafted and approved by Board, but not submitted to LSC, and the Special Grant Conditions #3 progress report was due on or before 8/1/2022 and was submitted nearly 2 months late on September 26, 2023.

Recommendation: A procedure be implemented to ensure that the Organization remains in compliance and does an internal review to ensure all required reports are completed in a timely manner.

Current Status: Corrective action has been taken to address this item satisfactorily.

First (prefer to be called)	Last	CM; Mc; O	Designation	Original Term Start	Term End (June)
Alexandra (Lexi)	Cote	Mc	Secretary	2022	2025
Alicia	Fiore	CM		2025	2028
Brian	Shaughnessy	Mc		2024	2027
Brittany	Hunt	CM	Client-Eligible	2021	2027
Diane (Dee)	Dow	CM	Client-Eligible	2023	2026
Elizabeth (Liz)	Lahey	Mc		2021	2027
Emily	Rice	Mc		2021	2027
Jacqual	Heyward	CM		2025	2028
Kaitlin	O'Neil	Mc		2021	2025
Kevin	Collimore	Mc		2023	2026
Lyndsay	Robinson	Mc		2024	2027
Melinda	Gehris	Mc	Chair	2022	2025
Nora	Fiore	CM	Client-Eligible	2022	2025
Patricia (Tricia)	Wentworth	O	Treasurer	2022	2025
Rory	Parnell	Mc	Vice-Chair	2023	2026

Key VOCA Personnel			
Name	**Title**	**Annual Salary**	**FTE to Grant**
Ariel Clemmer	Executive Director	$145,550	0.00
Jen Forys	DOVE Project Coordinator	$53,391	0.70
TBD	Staff Attorney – DV Specialist	$72,000	0.97
Julia Hawthorne	Legal Director	$93,854	0.01
TBD	DOVE Assistant Coordinator	$52,650	0.27
Kim Lavoie	Paralegal	$53,976	0.75
Jeff Goodrich	PT Supervising Attorney	$69,966	0.01
Rebecca McKinnon	Supervising Attorney	$82,000	0.02
Ev Norsworthy	Supervising Attorney	$65,245	0.10

JEFFREY MARK GOODRICH

[redacted]

WORK EXPERIENCE:

4/22 – Present 603 LEGAL AID, Concord, NH
Staff Attorney
*Providing legal advice in the areas of family and housing law to both English and Spanish speaking clients.

3/98 – 1/22 603 LEGAL AID, Concord, NH
Supervising Bi-lingual Staff Attorney
*Providing legal advice in the areas of family and housing law to both English and Spanish speaking clients.
*Supervising paralegals in the provision of legal advice and services to clients.
*Screening and responding to incoming Spanish language calls with legal advice and counsel.
*Drafting Spanish language letters to clients as well as legal informational documents and translating same for other advocates and legal service providers.
*Translating informational material from English to Spanish for distribution to clients.

1/2010 – 1/2015 **Low Income Taxpayer Clinic Program Director**
*Serving as educator and presenter for the IRS funded Low Income Taxpayer Clinic which providies information to immigrants and limited English speaking people regarding their tax related rights and responsibilities as well as financial literacy.
*Drafting, compiling and submitting grant proposals to the IRS for continued funding.
*Training and supervision of staff on tax and financial literacy related issues.
* Responsible for compilation and tracking of program activity data as well as the drafting and submitting of annual and interim reports to the IRS.

9/97 - 3/98 MOODY AND GOODRICH, P.A., Manchester, NH
Attorney at Law
General civil practice of law to English and Spanish speaking clients in areas of: Personal Injury law; Worker's Compensation law; Family law; Wills, Trusts and Estates.

1/95 - 6/97 LAW OFFICE OF JEFFREY M. GOODRICH, Manchester, NH
Bi-lingual Attorney at Law
General practice of law to mainly Spanish speaking clientele in diverse areas of law.

Summer, 1992 LAW OFFICE OF CLIFFORD J. MOODY, Manchester, NH
Legal Spanish Language Interpreter
Acted as bilingual interpreter for Spanish speaking Hispanic clients.

9/88 - 7/91 THE LATIN AMERICAN CENTER, INC., Manchester, NH
Legal and Court Interpreter (Spanish Language)
Interpreter: HILLSBOROUGH COUNTY SUPERIOR COURT and FEDERAL DISTRICT COURT;
Consecutive, simultaneous, sight and paraphrase interpreting in accordance with accepted legal ethics and guidelines.
Experience interpreting for Hispanic clients from diverse Caribbean and Latin American countries.
Spanish Language Instructor: Planned, Developed and Conducted beginning Spanish language classes to adult students on both a private basis as well as in a classroom setting.

6/83 – 4/85 &
7/87 – 8/88 **TEACHER OF ENGLISH AS A SECOND LANGUAGE,** Barcelona, Spain
Employed as a Teacher of English as a Second Language by Berlitz Language Institute, Winston School of American English and the Spanish National Hydroelectric Power Company; Created lesson plans, prepared and conducted ESL classes to students of diverse ages and ethnic origins in Barcelona, Spain.

EDUCATION:

UNH Franklin Pierce Law Center, Concord, NH
Received Juris Doctor Degree: May 1994

University of New Hampshire, Durham, NH
Completed B.A. in Philosophy, Cum Laude: May 1983

Berklee College of Music, Boston, MA
Majored in Music Composition

PROFESSIONAL AFFILIATIONS: Member, New Hampshire Bar Association

KIM LAVOIE

[redacted]

EXPERIENCE

2022-Present **CAPITAL TITLE & ESCROW, Concord, NH, Paralegal**

Paralegal to Attorney specializing in Probate Law and Estate Planning

- Process/prepare court documents to e-file in probate court
- Contact court to obtain case summaries and information regarding probate cases
- Communication with clients to obtain information to draft documents to file with probate court
- Draft Estate Planning Documents for clients
- Create and update instruction manuals for probate, estate planning, and said position
- Schedule appointments with clients to execute prepared estate planning documents

2021 **MCGRATH LAW FIRM, PA, Concord, NH, Paralegal,** temporary position

Paralegal to Attorney specializing in Family Law and Estate Planning

- Conducted initial phone screening interviews
- Set up and calendared consultations, intakes, and meetings between client and attorney
- Prepared and filed court pleadings, exhibits, and witness lists
- Contacted court to obtain case summaries and information regarding current cases
- Assisted and set up mediation appointments for clients with appointed mediators
- Collected, reviewed, and prepared mandatory financial disclosures from clients and opposing parties

2013 – 2020 **NH BOARD OF VETERINARY MEDICINE, Concord, NH, Administrative Secretary**

Represented the Veterinary Board on public opinions/complaints

- Received and processed complaints, maintaining confidentiality
- Compiled complaint cases for the purpose of formal investigation
- Coordinated investigation documentation for the Administrative Prosecutions Unit in the State's Attorney General's office

Established professional relationships, as well as engaged regularly, with the DOJ and other various State agencies via the phone/email and in person, using effective oral communication skills

Researched current State laws and rules to answer questions from board members and the public via phone/email

Recommended policy and procedural improvements to increase department efficiencies

Compiled and organized materials for agendas to prepare for Board meetings

Maintained expert knowledge of Board policies, procedures, and rules to ensure statutory and regulatory requirements are met

NH DEPT OF AGRICULTURE, MARKETS & FOOD, Concord, NH, Administrative Assistant Intern

Provided information to applicants using effective oral communication regarding State program

Managed Excel database to track incoming and outgoing animals in NH

Managed and assessed applicant eligibility for State offered program

EDUCATION

Microsoft Office Suite **2010, 2013, 2019- Certificate in 2010 & 2019** - Hyslop & Associates, Tilton, NH

Graduated Dec. 2011 **Certified Paralegal, Franklin Pierce University**

SKILLS & TRAINING

MLO & L2K, software recording licensee personal/business contact information, accounts receivable

Contribute, software that contributes/edits content to existing websites

Winn E. Arnold Law Workshop, annual administrative law workshop attended two years

Intellectual Property course-2022

Julia W. Hawthorne

[redacted]

Employment

Parnell, Michels & McKay **Attorney Civil Litigation-** Londonderry, NH

July 2021-Present

Represent clients in civil litigation matters, specializing in landlord-tenant disputes, personal injury, wrongful termination, and workers' compensation claims. Over 90% of client portfolio represented as lead attorney.

- Provide strategic legal counsel and representation for landlords and tenants in eviction proceedings, lease disputes, and housing code violations.
- Successfully advocate for plaintiffs in personal injury cases, securing favorable settlements and verdicts for clients with major injuries.
- Litigate wrongful termination claims, ensuring compliance with employment laws and advocating for employee rights in cases of discrimination and wrongful termination.
- Represent injured workers in workers' compensation cases, guiding clients through the claims process, securing benefits, and ensuring fair compensation for work-related injuries.
- Lead attorney on Superior Court, District Court, and NH Commission for Human Rights proceedings with client portfolio in each of the above referenced areas.
- Conduct depositions, mediations, and negotiations to resolve cases efficiently, achieving positive outcomes in a timely manner.
- Maintain comprehensive case files, track litigation progress, and communicate with clients to keep them informed about case developments and legal options.

2025 New Hampshire Pro Bono Rising Star Award - Manchester, NH

- Award received for outstanding commitment to pro bono representation of clients for attorneys with five or fewer years in practice.
- Areas of pro bono representation include landlord and tenant, debt defense, and name change matters.

Fellowship Housing Opportunities Board of Directors - Concord, NH

- Provided strategic direction on organization development, contract negotiations, and legal issues.

Judicial Intern **United States District Court New Hampshire** - Concord, NH
August - December 2020

Judicial Intern to Magistrate Judge Johnstone

- Assisted in legal research and drafted memoranda.
- Observed courtroom proceedings, including hearings, trials, and motions, providing detailed case summaries.
- Supported the Court in reviewing briefs and summarizing case law to aid in decision-making.

Education

J.D. University of New Hampshire, Franklin Pierce School of Law- Concord, NH
August 2018 - May 2021

GPA- 3.56
Daniel Webster Scholar
Massey Constitutional Award Recipient
Civil Procedure Teaching Assistant
Top 30% of class

Providence College - Providence, RI: **Attended** 2014 - May 2018

GPA- 3.64
Cum Laude
Bachelor of Arts: Philosophy
Minor in Asian Studies
Phi Sigma Tau (Philosophy Honors society) Member

Experiences/Interests

Traveling
Japan, France, Spain, Italy
Cooking and Baking
Winter Activities i.e. snowboarding and snowshoeing
Magic: the Gathering and Board Games
Complex problem solving under time sensitive conditions

REBECCA L. McKINNON

[redacted]

PROFILE

Former Criminal Defense Attorney interested in social justice and housing issues, looking for a position advocating on behalf of those experiencing poverty and homelessness.

HUMAN SERVICES EXPERIENCE

Service Coordinator/Case Manager 2020-present
Upper Valley Haven
The Haven assists those who are experiencing poverty to be free from hunger, to be securely housed, and to pursue a self-directed life. They serve over 10,000 people annually.

- Help clients to access benefits and other services, to apply for housing vouchers, to remove barriers to housing, and to advocate in housing appeals, if they are denied.
- Provide housing retention services to assist individuals and families in being able to stay in their homes.
- Many clients face significant challenges to obtaining housing including but not limited to a lack of income, substance use or mental health issues, disabilities or fleeing from domestic violence.
- Help clients apply for VT benefits and VT Medicaid along with housing applications and securing funding to enter housing.

LEGAL EXPERIENCE

Housing Staff Attorney
603 Legal Aid 2024-present

- Provided advice and counsel to clients on housing and family law issues.
- Assisted clients in drafting motions to dismiss in eviction cases.

Managing Attorney 2020-2022
McKinnon Law

- Started a part-time criminal defense law firm handling misdemeanor cases through a contract with the State of NH Judicial Council.

Associate Attorney 2019-2020
Elliott, Jasper, Auten, Shklar & Ranson, LLP

- Represented clients in criminal and civil litigation including adult and minor guardianships, abuse and neglect, divorce, parenting, landlord/tenant, and criminal defense.

Staff Attorney 2003-2018
New Hampshire Public Defender

- Represented criminal defendants in misdemeanor, felony and juvenile cases. Interviewed clients, researched, wrote and argued motions, negotiated pleas, and tried hundreds of cases in both district and superior courts.

OTHER

Staff Writer 1997-2000
The Cabinet Press, Inc.

- Worked as a newspaper reporter and photographer for the company's start-up publication, The Merrimack Journal. Won two writing awards in the 1998 NH Better Newspaper Contest.

EDUCATION

Franklin Pierce Law Center, Concord, NH
J.D., May 2003

Student Editor, Pierce Law Review

University of Georgia, Athens, GA
B.A., Philosophy, 1995

Brianna Norsworthy (Ev Norsworthy)

[redacted]

EDUCATION

Western New England University School of Law — Springfield, MA
Juris Doctor — May 2024
Concentrations: Public Interest Law Concentration, Gender and Sexuality Law Concentration
Activities: Member, OUTLaw (2021-2024), President (2022-2024). Member, P.A.D (2022-2024).

The University of Maine-Farmington — Farmington, ME
Bachelor of Arts in Political Science — May 2021
Honors: Dean's List (Spring 2019, 2020, 2021). Recipient, Mitchell Scholar (2017). Recipient, Equality Maine's Alan Lindquist Youth Leader Award (2019).
Activities: Member, Team Vice President (2019-2020), Team President (2020-2021), UMF Women's Rugby Team (2017-2021). Adult Volunteer, Presenter, Youth Leadership Team Member, GLSEN Southern-Maine (2017-2021). Worked throughout undergraduate to fund education.

EXPERIENCE

603 Legal Aid — Concord, NH
Hope for Heroes, Staff Attorney — August 2024-Present

Western New England University School of Law Center For Social Justice — Springfield, MA
Free Legal Kisok Student Employee — January 2023-April 2024

- Focus on community outreach, including but not limited to office hours at community partners and door knocking campaigns to promote access to justice through the Legal Kiosk Project.

Western New England University School of Law Admissions Office — Springfield, MA
Student Ambassador — September 2021-April 2024

- Lead tours for prospective law students, contact admitted students to share my experience.

Maine Equal Justice — Augusta, ME
Legal Extern — January 2023-May 2023

- Working on public benefit cases including but not limited to housing, TANF and SNAP.

Western New England University School of Law Center for Social Justice — Springfield, MA
Gender Affirming Identification Project, Summer Intern — June 2022-September 2022

- Handled client communication and paperwork for name and gender changes to Massachusettes State and federal identification documents.
- Created and delivered a "Know Your Rights" presentation for individuals completing a name change process without the CSJ's assistance in partnership with the Boston Public Library.

Bar Admissions

- Maine Bar Association, October 2024, Bar #011126
- New Hampshire Bar Association, March 2025, Bar number pending
- Department of Veterans Affairs (VA) Accreditation, December 2024

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 New Hampshire Legal Assistance		**1.4. Grantee Address** 117 North State Street Concord, NH 03301	
1.5 Grantee Phone # (603) 206-2226	**1.6. Account Number** 02-20-20-201510-5021-072-500575	**1.7. Completion Date** 03/31/2026	**1.8. Grant Limitation** $373,580
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** Sarah Mattson Dustin, Executive Director	
Grantee Signature 2		**Name & Title of Grantee Signor 2**	
Grantee Signature 3		**Name & Title of Grantee Signor 3**	
1.13 State Agency Signature(s) 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:** Christen Lavers **Assistant Attorney General, On:** / / 4/28/25			
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").

Subrecipient Initials GMD
Date 4/25/25

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

4. EFFECTIVE DATE; COMPLETION OF PROJECT.

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

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

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

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

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

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

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

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

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

7. RECORDS and ACCOUNTS.

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

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

8. PERSONNEL.

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

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

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

9. DATA; RETENTION OF DATA; ACCESS.

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

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

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

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

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

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

11. EVENT OF DEFAULT; REMEDIES.

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

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

11.1.2 Failure to submit any report required hereunder; or

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

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

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

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

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

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

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

12. TERMINATION.

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

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

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

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

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

Subrecipient Initials GRM

Date 4/25/25

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

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

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

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

17. INSURANCE.

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

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

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

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

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

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

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

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

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

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

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

Subrecipient Initials SRM

Date 4/26/25

EXHIBIT A

-SPECIAL PROVISIONS-

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

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

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

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

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

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

Subrecipient Initials Grol

Date 4/25/25

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

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

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

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

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

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

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

8 **Applicability of Part 200 Uniform Requirements**

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

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

Subrecipient Initials SRD

Date 4/28/25

EXHIBIT A

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

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

In the event that an award-related question arises from documents or other materials prepared or distributed by OJP that may appear to conflict with, or differ in some way from, the provisions of the Part 200 Uniform Requirements, the recipient is to contact OJP promptly for clarification.
The Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by DOJ in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements") apply to this award from OJP.

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

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

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

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

9 **Compliance with DOJ Financial Guide**

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

Subrecipient Initials SMD
Date 4/25/25

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. Pan 38, currently, also sets out rules and requirements that pertain to subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations

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

21 **Restrictions on "lobbying"**

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

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

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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, 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)(l) and (2) that, generally speaking, make it unlawful, in the United States, to hire (or recruit for employment) certain aliens.

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

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

2. Monitoring
The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.
3. Allowable costs
To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions designed to ensure compliance with this condition.

4. Rules of construction

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

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

C. "United States" specifically includes the District of Columbia, Puerto Rico, Guam, the Virgin Islands of the United States, and the Commonwealth of the Northern Mariana Islands.
D. Nothing in this condition shall be understood to authorize or require any subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

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

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

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

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

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

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

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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/I nteract-Minors.htm (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

34 **Publications**

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

35 **Requirement on use of volunteers**

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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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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 for civil legal services and victim advocacy provided to victims of crime, including but not limited to personnel, benefits, travel, intake services contract, and indirect costs.

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

3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) years after the close of the Federal Grant.

4. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.

5. All correspondence and submittals shall be directed to:
   NH Department of Justice
   Grants Management Unit
   1 Granite Place South
   Concord, NH 03301
   603-271-8473 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 $373,580 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, Sarah Mattson Dustin [*responsible official*], certify that

New Hampshire Legal Assistance [Sub*recipient*] 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:

April 5, 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

Sarah Mattson Dustin [*official that completed training*] has completed

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

July 5, 2023 [*date*].

The EEOP training must be completed at least once every two years.

DOJ Discrimination Complaint Process

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

Subrecipient Discrimination Complaint Process

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

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EXHIBIT D

Certified Standard Assurances

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

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

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

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

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

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

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

Subrecipient Initials _____

Date 4/25/23

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

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

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

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

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

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

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

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

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

Subrecipient Initials GM

Date 4/25/25

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.

Sarah Mattson Dustin	Executive Director
Name of Authorized Signor	Title of Authorized Signor
Signature	4/25/25
	Date

Subrecipient Initials SRD

Date 4/25/25

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.

New Hampshire Legal Assistance (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.

New Hampshire Legal Assistance (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: Sarah Mattson Dustin, Executive Director

Signature: _____

Subrecipient Initials _____

Date 4/25/25

EXHIBIT F

NEW HAMPSHIRE DEPARTMENT OF JUSTICE

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

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

1. LOBBYING

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

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

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

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

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

Subrecipient Initials GRA

Date 4/23/21

EXHIBIT F

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Subrecipient certifies, with respect to prospective participants in a primary tier "covered transaction," as defined at 2 C.F.R. § 2867.20(a), that neither it nor any of its principals—
(a) is presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;

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

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

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

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

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

3. FEDERAL TAXES

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

Subrecipient Initials _____

Date 4/25/24

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

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

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

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

As required by the Drug-Free Workplace Act of 1988, as implemented at 28 C.F.R. Part 83, Subpart F, for grantees, as defined at 28 C.F.R. §§ 83.620 and 83.650:
A. The Subrecipient certifies and assures that it will, or will continue to, provide a drug-free workplace by—

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

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

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

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

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

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

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

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

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

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

Subrecipient Initials GMD

Date 4/26/24

EXHIBIT F

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

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

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

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

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

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

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

Sarah Mattson Dustin	Executive Director
Name of Authorized Signor	Title of Authorized Signor
Signature	Date 4/25/25

New Hampshire Legal Assistance
117 North State Street Concord, NH 03301

Name and Address of Agency

Subrecipient Initials _____
Date 4/25/25

EXHIBIT G

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

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

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

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

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

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

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

Subrecipient Initials _____

Date 4/25/24

EXHIBIT G
Certification

Sarah Mattson Dustin	Executive Director
Name of Authorized Signor	Title of Authorized Signor
Signature	Date 4/25/25

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: **F6YXETEA4DM5**

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

_X_ NO _____ YES

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

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

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

_____ NO _____ YES

If the answer to #3 above is YES, stop

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

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

Subrecipient Initials GD
Date 4/25/25

EXHIBIT G
Certification

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Subrecipient Initials _____

Date 4/25/24

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that NEW HAMPSHIRE LEGAL ASSISTANCE is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on April 20, 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: **63969**

Certificate Number: **0007142068**

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.

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Courtney Herz, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of New Hampshire Legal Assistance
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on November 13, 2024, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Sarah Mattson Dustin, Executive Director (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of New Hampshire Legal Assistance to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

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

Dated: 4/21/25

Signature of Elected Officer
Name: Courtney Herz
Title: Secretary

Signed and sworn to (or affirmed) before me on April 21, 2025 (date), by Courtney H.G. Herz (name).

My Commission Expires 10/30/29

Affix Seal, if any:

ELIZABETH D. FOSTER
STATE OF NEW HAMPSHIRE
-MY-
COMMISSION EXPIRES
OCTOBER 30, 2029
NOTARY PUBLIC

Signature of Notarial Officer / Title

Rev. 03/24/20

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 03/31/2025

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 rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME: Maura King	
Cross Insurance-Manchester 1100 Elm Street Manchester NH 03101	PHONE (A/C, No, Ext): (603) 669-3218	FAX (A/C, No): (603) 645-4331
	E-MAIL ADDRESS: manch.certs@crossagency.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A: Chubb National Ins Co	10052
INSURED New Hampshire Legal Assistance, Inc. 117 N. State Street Concord NH 03301	INSURER B: Chubb Ins Co	078406
	INSURER C: Federal Ins Co	20281
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** 24-25 All Lines w/ Cyber **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			D02331044	07/01/2024	07/01/2025	EACH OCCURRENCE	$ 2,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 2,000,000
							MED EXP (Any one person)	$ 5,000
							PERSONAL & ADV INJURY	$ 1,000,000
							GENERAL AGGREGATE	$ 4,000,000
							PRODUCTS - COMP/OP AGG	$
								$
B	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY			73643440	07/01/2024	07/01/2025	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
C	[X] UMBRELLA LIAB [X] OCCUR [ ] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [ ] RETENTION $			56722988	07/01/2024	07/01/2025	EACH OCCURRENCE	$ 1,000,000
							AGGREGATE	$
								$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N [N] If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		71835643 (3a.) NH	07/01/2024	07/01/2025	[X] PER STATUTE [ ] OTH-ER	
							E.L. EACH ACCIDENT	$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000
B	Cyber Liability			D02331226	07/01/2024	07/01/2025	Each Claim	$1,000,000
							Aggregate	$1,000,000
							Deductible Per Claim	$5,000

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

Refer to policy for exclusionary endorsements and special provisions.

CERTIFICATE HOLDER

New Hampshire Department of Justice
1 Granite Place South
Concord NH 03301

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Robin McAfee

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IRS Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248459779
June 11, 2008 LTR 4168C E0
02-0300897 000000 00 000
00026861
BODC: TE

NEW HAMPSHIRE LEGAL ASSISTANCE
117 N STATE ST
CONCORD NH 03301-4407170

017451

Employer Identification Number: 02-0300897
Person to Contact: MS. LEWIS
Toll Free Telephone Number: 1-877-829-5500

Dear TAXPAYER:

This is in response to your request of June 02, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in SEPTEMBER 1971, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Michele M. Sullivan

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.

Financial Statements

With Schedule of Expenditures of Federal Awards

December 31, 2024 and 2023

and

Independent Auditor's Report

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*

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

Schedule of Findings and Questioned Costs

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
FINANCIAL STATEMENTS
December 31, 2024 and 2023

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
New Hampshire Legal Assistance, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of New Hampshire Legal Assistance, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of New Hampshire Legal Assistance, Inc. as of December 31, 2024 and 2023, and the 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 audits 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of New Hampshire Legal Assistance, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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 New Hampshire Legal Assistance, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 New Hampshire Legal Assistance, 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 New Hampshire Legal Assistance, 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 audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying combining statements of financial position and activities are presented for purposes of additional analysis and are not a required part of the financial statements. Additionally, the 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,* is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements

themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements of financial position and activities and the 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 April 4, 2025 on our consideration of New Hampshire Legal Assistance, 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 New Hampshire Legal Assistance, 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 New Hampshire Legal Assistance, Inc.'s internal control over financial reporting and compliance.

Vachon Clukay & Company PC

Manchester, New Hampshire
April 4, 2025

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Statements of Financial Position
December 31, 2024 and 2023

	2024	2023
ASSETS		
CURRENT ASSETS:		
Cash and equivalents	$ 1,828,562	$ 1,012,818
Cash, restricted	14,168	42,945
Investments	1,640,230	1,406,582
Grants and contracts receivable	2,224,518	2,298,149
Contributions receivable, net	38,439	113,189
Prepaid expenses	19,847	14,326
Security deposits	14,925	13,925
TOTAL CURRENT ASSETS	5,780,689	4,901,934
NONCURRENT ASSETS:		
Right-of-use assets	784,465	846,089
Property and equipment, net	235,675	269,837
TOTAL NONCURRENT ASSETS	1,020,140	1,115,926
TOTAL ASSETS	$ 6,800,829	$ 6,017,860
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	$ 226,764	$ 173,750
Accrued expenses	362,423	318,813
Deposits held for others	14,168	42,945
Current portion of lease liability	181,901	156,449
TOTAL CURRENT LIABILITIES	785,256	691,957
NONCURRENT LIABILITIES:		
Lease liability	602,564	689,640
TOTAL NONCURRENT LIABILITIES	602,564	689,640
TOTAL LIABILITIES	1,387,820	1,381,597
NET ASSETS:		
Without donor restrictions:		
Undesignated	1,651,543	2,087,684
Board designated operating reserve	1,525,000	700,000
With donor restrictions	2,236,466	1,848,579
TOTAL NET ASSETS	5,413,009	4,636,263
TOTAL LIABILITIES AND NET ASSETS	$ 6,800,829	$ 6,017,860

See notes to financial statements

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Statements of Activities
For the Years Ended December 31, 2024 and 2023

	2024	2023
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
SUPPORT AND REVENUE:		
New Hampshire Bar Foundation - IOLTA	$ 502,831	$ 430,500
Government grants and contracts	2,934,618	3,087,982
United Ways	-	1,554
Contributions - Foundations and Other	260,958	180,566
Contributions - Campaign for Legal Services	605,749	511,493
Contributions - Nonfinancial assets	45,494	56,352
Case revenue	50,196	33,619
Miscellaneous	151,361	91,608
Investment income (loss)	107,368	87,617
Net assets released from donor restrictions	1,770,277	1,735,358
TOTAL SUPPORT AND REVENUE WITHOUT DONOR RESTRICTIONS	6,428,852	6,216,649
EXPENSES:		
Program services:		
Domestic violence project	1,723,348	1,003,654
Housing justice project	1,068,549	1,421,205
Justice in aging project	623,328	430,298
Public benefits	413,215	426,543
Immigrant justice project	287,533	289,420
Youth law project	220,149	176,723
Other civil legal services	418,973	855,078
Total program services	4,755,095	4,602,921
Supporting services:		
Fund raising	204,261	209,732
Management and general	896,238	859,736
Unallocated payments to other local nonprofit organizations	184,399	143,408
Total supporting services	1,284,898	1,212,876
TOTAL EXPENSES	6,039,993	5,815,797
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	388,859	400,852
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
New Hampshire Bar Foundation - IOLTA	359,169	307,500
Government grants and contracts	1,125,000	1,125,000
Contributions - Foundations and Other	673,995	285,266
Net assets released from donor restrictions	(1,770,277)	(1,735,358)
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	387,887	(17,592)
CHANGE IN NET ASSETS	776,746	383,260
NET ASSETS - January 1	4,636,263	4,253,003
NET ASSETS - December 31	$ 5,413,009	$ 4,636,263

See notes to financial statements

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Statement of Functional Expenses
For the Year Ended December 31, 2024

	Program Services								Supporting Services				
	Domestic Violence Project	Housing Justice Project	Justice in Aging Project	Benefits Project	Immigrant Justice Project	Youth Law Project	Other Civil Legal Services	Total	Fund Raising	Management and General	Other	Total	Combined Total
Salaries	$ 1,096,679	$ 689,776	$ 359,533	$ 280,544	$ 179,000	$ 141,919	$ 234,480	$ 2,981,931	$ 100,478	$ 585,254		$ 685,732	$ 3,667,663
Payroll taxes	81,895	51,901	27,052	21,109	13,469	10,678	17,643	223,747	6,872	44,626		51,498	275,245
Employee benefits	186,055	117,913	61,460	47,957	30,599	24,260	40,084	508,328	17,498	111,767		129,265	637,593
Space and occupancy	65,594	41,416	21,585	16,843	10,747	8,520	30,600	195,305		57,309		57,309	252,614
Communications	7,704	4,883	2,545	1,986	1,267	1,005	1,671	21,061		3,828		3,828	24,889
Office supplies and expenses	10,101	6,711	3,710	2,211	1,907	3,385	4,077	32,102	23,331	5,236		28,567	60,669
Library	13,083	6,875	3,477	3,390	3,207	1,373	17,973	49,378					49,378
Contracted services	113,216	85,771	75,894	26,880	29,229	23,498	45,500	399,988	27,113	46,518		73,631	473,619
Litigation costs	2,341	4,815	1,021	444	7,472	22	1,045	17,160					17,160
Training and meetings	8,765	8,493	2,427	1,481	1,541	553	7,718	30,978	1,276	4,993		6,269	37,247
Dues and fees	5,776	3,433	2,350	1,396	1,802	706	6,767	22,230	5	3,587		3,592	25,822
Insurance	8,215	5,766	2,714	2,118	1,351	1,071	1,770	23,005		18,101		18,101	41,106
Equipment rental and maintenance	1,501	951	496	387	247	196	323	4,101		540		540	4,641
Postage	2,745	1,779	906	707	451	358	591	7,537		902		902	8,439
Sub-grants	50,144	16,667	49,000					115,811					115,811
Travel	46,127	12,117	4,231	2,005	2,846	704	1,917	69,947	1,174	1,447		2,621	72,568
Distributions to campaign partners											$ 184,399	184,399	184,399
Fundraising events									21,730			21,730	21,730
Other expenses	9,320	354	274	126	81	64	1,090	11,309	4,784	4,321		9,105	20,414
Depreciation	14,087	8,928	4,653	3,631	2,317	1,837	5,724	41,177		7,809		7,809	48,986
Total Functional Expenses	$ 1,723,348	$ 1,068,549	$ 623,328	$ 413,215	$ 287,533	$ 220,149	$ 418,973	$ 4,755,095	$ 204,261	$ 896,238	$ 184,399	$ 1,284,898	$ 6,039,993

See notes to financial statements

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Statement of Functional Expenses
For the Year Ended December 31, 2023

	Program Services								Supporting Services				
	Domestic Violence Project	Housing Justice Project	Justice in Aging Project	Benefits Project	Immigrant Justice Project	Youth Law Project	Other Civil Legal Services	Total	Fund Raising	Management and General	Other	Total	Combined Total
Salaries	$ 614,225	$ 852,534	$ 241,029	$ 282,416	$ 167,329	$ 115,222	$ 575,431	$ 2,848,186	$ 115,867	$ 568,207		$ 684,074	$ 3,532,260
Payroll taxes	47,702	66,209	18,719	21,933	12,995	8,948	44,689	221,195	8,177	44,457		52,634	273,829
Employee benefits	103,456	143,595	40,597	47,568	28,184	19,407	96,922	479,729	22,320	98,139		120,459	600,188
Space and occupancy	40,426	56,113	15,864	18,588	11,013	7,584	37,873	187,461		53,648		53,648	241,109
Communications	5,722	7,897	2,233	2,616	1,550	1,067	5,330	26,415		4,415		4,415	30,830
Office supplies and expenses	7,032	16,747	2,762	2,910	1,752	3,367	5,930	40,500	17,696	5,728		23,424	63,924
Library	12,378	13,570	3,865	5,299	2,663	1,834	9,159	48,768		55		55	48,823
Contracted services	69,851	87,381	23,258	29,579	41,092	11,152	52,688	315,001	6,614	43,674		50,288	365,289
Litigation costs	4,514	7,041	1,395	2,223	9,061	2,229	4,769	31,232					31,232
Training and meetings	4,072	18,129	2,926	1,085	5,369	590	1,418	33,589	3,298	3,976		7,274	40,863
Dues and fees	5,131	7,751	2,187	2,076	1,565	847	4,231	23,788		1,581		1,581	25,369
Insurance	4,750	7,933	1,864	2,495	1,294	891	4,450	23,677		12,692		12,692	36,369
Equipment rental and maintenance	929	1,289	364	427	253	174	870	4,306		866		866	5,172
Postage	1,760	2,453	691	809	548	330	1,649	8,240		964		964	9,204
Sub-grants	42,255	102,292	65,400					209,947					209,947
Travel	26,412	18,350	3,592	2,570	2,413	1,470	1,623	56,430	699	1,139		1,838	58,268
Distributions to campaign partners											$ 143,408	143,408	143,408
Fundraising events									31,306			31,306	31,306
Other expenses	5,131	945	449	313	185	128	638	7,789	3,755	12,863		16,618	24,407
Depreciation	7,908	10,976	3,103	3,636	2,154	1,483	7,408	36,668		7,332		7,332	44,000
Total Functional Expenses	$ 1,003,654	$ 1,421,205	$ 430,298	$ 426,543	$ 289,420	$ 176,723	$ 855,078	$ 4,602,921	$ 209,732	$ 859,736	$ 143,408	$ 1,212,876	$ 5,815,797

See notes to financial statements

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Statements of Cash Flows
For the Years Ended December 31, 2024 and 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 776,746	$ 383,260
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	48,986	44,000
Net change in carrying amount of right-of-use assets	61,624	(119,828)
Unrealized (gains) losses in investments	(9,424)	(42,170)
Net effect of changes in:		
Grants and contracts receivable	73,631	(375,899)
Contributions receivable, net	74,750	(68,845)
Prepaid expenses	(5,521)	56,605
Security deposits	(1,000)	-
Accounts payable	53,014	73,583
Accrued expenses	43,610	(159,651)
Deposits held for others	(28,777)	27,944
Refundable advances	-	(19,516)
Lease liability	(61,624)	119,828
Net cash provided (used) by operating activities	1,026,015	(80,689)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(14,824)	(65,106)
Sale of investments	399,880	
Purchase of investments	(624,104)	(599,214)
Net cash provided (used) in investing activities	(239,048)	(664,320)
CASH FLOWS FROM FINANCING ACTIVITIES		
Net cash provided (used) for financing activities	-	-
NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS	786,967	(745,009)
CASH AND EQUIVALENTS - January 1	1,055,763	1,800,772
CASH AND EQUIVALENTS - December 31	$ 1,842,730	$ 1,055,763
Non-Cash Supplemental Disclosures:		
In-kind donations received	$ 45,494	$ 56,352
In-kind expenses	$ (45,494)	$ (56,352)
Right-of-use assets obtained in exchange for new operating lease liabilities	$ 83,554	$ 274,938
Supplemental Disclosure of Cash Flow Information:		
Operating cash outflows from operating leases	$ (197,764)	$ (194,764)

See notes to financial statements

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

New Hampshire Legal Assistance, Inc. (NHLA) is a non-profit organization incorporated in 1971. NHLA provides civil legal aid, working alongside clients who have low income and need help with legal problems impacting basic human needs. Services range from basic legal information, to personalized legal advice, to representation in all of New Hampshire's courts and before many local, state, and federal administrative agencies. NHLA offers the following program services.

Domestic Violence Advocacy Project

The Domestic Violence Advocacy Project (DVAP) provides holistic civil legal services to victims and survivors of domestic violence, stalking, human trafficking, and sexual assault. DVAP advocates primarily represent victims and survivors seeking protective orders and related family law relief (such as divorce and parenting rights).

Housing Justice Project and Other Housing Work

The Housing Justice Project (HJP) focuses on preventing homelessness by working alongside clients to preserve their housing or access to safe and affordable housing options. The HJP handles evictions and other cases involving Section 8 vouchers and federally assisted housing, property taxes, mobile home parks, and dangerous housing conditions (such as childhood lead poisoning). Through the Fair Housing Project, NHLA investigates complaints of housing discrimination and represents people who are victims of housing discrimination. NHLA works with homeowners facing foreclosure and property tax deeding. The Energy and Utility Justice Project represents clients with issues related to utility disconnections and arrears and problems accessing assistance programs such as the Electric Assistance Program, the Weatherization Assistance Program, the Fuel Assistance Program, and energy efficiency programs.

Benefits Project

The Benefits Project helps individuals with disabilities obtain Social Security Disability Insurance (SSDI), Supplemental Security Income (SSI), and Aid to the Permanently and Totally Disabled (APTD) benefits and access quality health care through the Medicaid and Medicare programs. Benefits Project advocates also represent individuals and families with other assistance programs, such as the Supplemental Nutrition Assistance Program (SNAP, formerly the Food Stamp Program), various cash benefits programs, unemployment insurance, and municipal welfare programs.

Justice in Aging Project

NHLA provides legal services to older adults (persons age 60 or older) through the Justice in Aging Project (JIA Project). JIA Project advocates assist older adults with a variety of civil legal problems including illegal and abusive debt collection practices, financial exploitation, long-term care resident rights, public and private housing problems, and denial of government benefits and health care.

Youth Law Project

NHLA's Youth Law Project (YLP) serves children and adolescents who are at risk of involvement with the juvenile legal system and need civil legal help to access services necessary to graduate from high school. YLP advocates work primarily on special education and school discipline issues, as well as the rights of children and youth in foster care.

Immigrant Justice Project

The Immigrant Justice Project (IJP) provides immigration legal services. IJP advocates focus on cases in which a person is eligible for asylum or other humanitarian immigration relief, as well as cases involving relief for victims of crime, including children.

Accounting Policies

The accounting policies of New Hampshire Legal Assistance, Inc. (the "Entity"), conform to accounting principles generally accepted in the United States of America as applicable to nonprofit entities except as indicated hereafter. The following is a summary of significant accounting policies.

Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting.

Basis of Presentation

The financial statements have been prepared in accordance with the reporting pronouncements pertaining to Not-for-Profit Entities included within the FASB Accounting Standards Codification. The Entity is required to report information regarding its financial position and activities according to the following net asset classifications:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor or certain grantor restrictions. The governing board has designated, from net assets without donor restrictions, net assets for an operating reserve.

Net Assets With Donor Restrictions – Net assets subject to donor or certain grantor imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Recognition of Donor Restrictions

Contributions are recognized when the donor makes a promise to give to the Entity that is, in substance, unconditional. The Entity reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to

net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and other cash accounts with a maturity of 90 days or less. For purposes of the Statements of Cash Flows, cash and cash equivalents consist of the following:

	2024	2023
As presented on the Statements of Financial Position -		
Cash and equivalents	$ 1,828,562	$ 1,012,818
Cash, restricted	14,168	42,945
	$ 1,842,730	$ 1,055,763

Investments

Investments, which consist of brokered certificates of deposit and U.S. Treasury notes, are reported at their fair values in the statements of financial position. Net investment return/(loss) is reported in the statements of activities and consists of interest income, and unrealized gains and losses, less external and direct internal investment expenses.

Contributions Receivable

Unconditional promises to give (pledges) are recorded as received and are considered available for use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as net assets with donor restrictions, for either time or purpose. Unconditional promises to give due in the next year are reflected as current promises to give and are recorded at their fair value. Unconditional promises to give due in subsequent years are reflected as long-term promises to give and are recorded at their present value. Conditional pledges are recognized only when the conditions on which they depend are substantially met and the pledges become unconditional.

Contributions receivable at December 31, 2024 and 2023 are current and expected to be collected within one year.

Bad Debts

The Entity uses the reserve method for accounting for bad debts. It is the Entity's policy to charge off uncollectible receivables when management determines the receivable will not be collected. Contributions receivable at December 31, 2024 and 2023 are recorded net of an allowance for uncollectible pledges of $1,750.

Property and Equipment

Property and equipment is recorded at cost for purchased items and at fair value for donated items as of the date of donation. Property and equipment is summarized as follows:

	2024	2023
Land	$ 10,000	$ 10,000
Building and improvements	484,233	484,233
Leasehold improvements	2,050	2,050
Equipment	419,588	416,582
	915,871	912,865
Less: Accumulated Depreciation	(680,196)	(643,028)
	$ 235,675	$ 269,837

Depreciation is computed using the straight-line method covering estimated three to ten-year lives for equipment, seven to forty-year lives for the building and improvements, and over the life of the related lease for leasehold improvements. Expenditures for repairs and maintenance are expensed when incurred and betterments with a useful life in excess of three years are capitalized.

Depreciation expense for the years ending December 31, 2024 and 2023 was $48,986 and $44,000, respectively.

Deposits Held for Others

Deposits held for others consist of funds that are held for the express purpose of third-party individuals and organizations and are therefore not available to support the Entity's own programs.

Leases

The Entity leases office space (operating lease) in various locations across the State of New Hampshire. The determination of whether an arrangement is a lease is made at the lease's inception. Under ASC 842, a contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed.

Operating leases are included in operating lease right-of-use (ROU) assets, other current liabilities, and an operating lease liability on the statements of financial position.

ROU assets represent the right to use an underlying asset for the lease term, and lease liabilities represent the obligation to make lease payments. Operating lease ROU assets and liabilities are recognized at the lease commencement date based on the present value of the future minimum lease payments over the lease term. The operating leases did not provide an implicit interest rate; therefore the Entity has elected to use a risk free rate based on the published IRS applicable federal rate at the lease commencement date in determining the present value of lease payments. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term.

Revenue and Revenue Recognition

The Entity recognizes contributions when cash is received. Special events, donations, and other income are recorded as revenues as received. Conditional promises to give, that is, those with a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been met.

The Entity also has revenue derived from cost-reimbursable federal and state contracts and grants, which are conditional upon certain performance requirements and/or incurrence of allowable qualifying expenses. Amounts received are recognized as revenue without donor restrictions when the Entity has incurred expenditures in compliance with the specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statements of financial position. Due to fixed price contracts, at any time the Entity may receive amounts in advance of qualifying expenditures, in which case, the amount is recorded as a refundable advance liability.

Case Revenue

The Entity receives a regular stream of case revenue from fees in Social Security and SSI disability cases. These fee awards must be approved by the Social Security Administration Administrative Law Judge. From time to time the Entity also receives larger attorney fee awards in individual and class action cases. This category of attorney fee awards are episodic, and it is not possible to predict in advance their amounts or the dates they will be received. Accordingly, case revenue is recognized when cash is received.

Donated Services

The Entity receives donated professional services from a variety of part-time volunteers and interns in the form of administrative assistance, as well as paralegal and legal services. The estimated fair value of these donations is recorded as revenue and expenses in the statements of activities.

Fund Raising Activities

Fund raising expenses represent the allocated costs of the Campaign for Legal Services (See Note 12). Distributions of campaign donations to the Entity's campaign partner agency, 603 Legal Aid, have been reported as unallocated payments to other local nonprofit organizations because the Entity has an agreement to distribute these funds. These are not typical out-of-pocket operating or fundraising expenses of the Entity.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function.

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Accordingly, indirect costs have been allocated among the programs and supporting services benefited, based primarily on percentage allocations calculated based on hours worked (time and effort). The expenses that are allocated include payroll taxes, employee benefits, occupancy, office supplies and expenses, postage, equipment rental and maintenance, communications,

professional library, insurance, training and meetings, dues and fees, contract services, travel, and depreciation, which are allocated on the basis of time and effort, as noted previously.

Income Taxes

The Entity is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and is also exempt from State of New Hampshire income taxes and, therefore, has made no provision for Federal or State income taxes. In addition, the Entity has been determined by the Internal Revenue Service not to be a "Private Foundation" within the meaning of Section 509(a) of the Code. The Entity is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. FASB Accounting Standards Codification Topic 740 entitled *Accounting for Income Taxes* requires the Entity to report uncertain tax positions for financial reporting purposes. The Entity had no uncertain tax positions as of December 31, 2024 or 2023 and, accordingly, does not have any unrecognized tax benefits that need to be recognized or disclosed in the financial statements.

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 certain reported amounts and disclosures during the reporting period. Actual results could differ from those estimates.

Fair Value of Financial Instruments

Cash and equivalents, accounts receivable, accounts payable, and accrued expenses are carried in the financial statements at amounts which approximate fair value due to the inherently short-term nature of the transactions. The fair values determined for financial instruments are estimates, which for certain accounts may differ significantly from the amounts that could be realized upon immediate liquidation.

Reclassifications

Certain reclassifications of amounts previously reported have been made to the accompanying financial statements to maintain consistency between periods presented. The reclassifications had no impact on previously reported net assets.

NOTE 2--LIQUIDITY AND AVAILABILITY

The Entity regularly monitors the availability of resources required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. Financial assets in excess of daily cash requirements are invested in brokered certificates of deposit and U.S. Treasury notes.

The following table reflects the Entity's financial assets as of December 31, 2024 and 2023, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of donor and other restrictions or internal board designations. Amounts not available include the board designated operating reserve. In the event the need arises to utilize the board designated reserve funds for liquidity purposes, the reserves could be drawn upon through board resolution. The Entity has a $500,000 line of credit available to meet cash flow needs if needed.

Financial assets available for general expenditure, reduced by donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

	2024	2023
Cash and equivalents	$ 1,828,562	$ 1,012,818
Investments	1,640,230	1,406,582
Grants and contracts receivable	2,224,518	2,298,149
Contributions receivable, net	38,439	113,189
Total Financial Assets	5,731,749	4,830,738
Less:		
Net assets with donor restrictions	(2,236,466)	(1,848,579)
Board designated operating reserve	(1,525,000)	(700,000)
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	$ 1,970,283	$ 2,282,159

NOTE 3--SIGNIFICANT CONCENTRATIONS OF CREDIT RISK

The Entity maintains bank deposits at financial institutions with local branches located in New Hampshire. The Entity's cash balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total of $250,000 for all cash checking and sweep accounts. The Entity has entered into agreements with the financial institutions to move funds in excess of FDIC limits into insured cash sweep accounts. Funds held in the insured cash sweep accounts are placed into FDIC insured deposit accounts with other financial institutions throughout the United States. Additionally, certain bank deposits are held in accounts separate from the insured cash sweep account. These separate accounts may periodically exceed FDIC limits for short periods of time throughout the year. As of December 31, 2024, deposits of $15,774 were in excess of FDIC insurance limits and uninsured and uncollateralized. As of December 31, 2023, deposits of $44,566 were in excess of FDIC insurance limits and uninsured and uncollateralized. However, to date, no losses have been experienced on any of these accounts.

NOTE 4--INVESTMENTS

Fair Value Measurements

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. The Entity reports under the Fair Value Measurements pronouncements of the FASB Accounting Standards Codification (FASB ASC 820-10), which establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs of valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below.

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Entity has the ability to access at the measurement date.

Level 2 – Inputs to the valuation include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in markets that are not active;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

A significant portion of the Entity's investments is in brokered certificates of deposit and U.S. Treasury notes. The brokered certificates of deposit and U.S. Treasury notes are valued by the custodians of the securities using pricing models based on credit quality, time to maturity, stated interest rates, and market-rate assumptions, and are classified within Level 2.

The following tables set forth by level, within the fair value hierarchy, the Entity's assets measured at fair value on a recurring basis, as of December 31, 2024 and 2023:

	Assets at Fair Value as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Certificates of deposit		$ 100,172		$ 100,172
U.S. Treasury notes		1,540,058		1,540,058
Total Assets at Fair Value	$ -	$ 1,640,230	$ -	$ 1,640,230

	Assets at Fair Value as of December 31, 2023			
	Level 1	Level 2	Level 3	Total
Certificates of deposit		$ 389,121		$ 389,121
U.S. Treasury notes		1,017,461		1,017,461
Total Assets at Fair Value	$ -	$ 1,406,582	$ -	$ 1,406,582

NOTE 5--GRANTS AND CONTRACTS RECEIVABLE

Grants and contracts receivable, by funding category, consist of the following at December 31, 2024 and 2023:

	2024	2023
State of New Hampshire and Federal - Departments and Agencies	$ 1,532,417	$ 1,592,070
New Hampshire Bar Foundation - IOLTA	431,000	369,000
United Way (various branches)	-	33,744
Foundations and Other	261,101	303,335
	$ 2,224,518	$ 2,298,149

NOTE 6--LEASE LIABILITY

For the years ended December 31, 2024 and 2023, the Entity has four operating leases for office buildings throughout the State of New Hampshire. The Entity leases its current Manchester, New Hampshire office building under an agreement that commenced May 1, 2018, and which was amended through March 30, 2028. The Entity leases its Concord, New Hampshire office under an agreement that commenced November 19, 2014, and was amended through October 31, 2028, including a two-year option to renew which management expects to exercise. The Entity leases its Berlin, New Hampshire office under an agreement that commenced May 26, 2021, and which was amended through May 31, 2034, including a five-year option to renew which management expects to exercise. The Entity leases its Claremont, New Hampshire office under an agreement that commenced January 1, 2023, and which was amended through December 31, 2028, including a two-year option to renew which management expects to exercise. The terms of all of the Entity's leases, with the exception of the Claremont office, contain a provision that allows the Entity to terminate the lease prior to the end of the lease term in the event of a funding reduction.

Lease options that the Entity believes are reasonably certain to be exercised are included in the measurement of the lease assets and liabilities. The lease term is used for the amortization/depreciation life of lease assets.

The maturities of the lease liability as of December 31, 2024 are as follows:

Year Ended December 31,	Operating
2025	$ 209,910
2026	210,606
2027	215,641
2028	146,136
2029	13,336
Thereafter	65,501
Total Lease payments	861,130
Less: Interest	(76,665)
Present value of Lease Liability	$ 784,465

The following summarizes the line items in the statements of activities which include the components of lease expense and costs for the years ended December 31, 2024 and 2023:

	2024	2023
Operating lease expense included in program services and management and general expenses	$ 197,764	$ 194,764

The following additional information is deemed relevant and useful as the Entity has four operating leases as of December 31, 2024 and 2023.

	2024	2023
Weighted-average remaining lease term	4.42 years	5.31 years
Weighted-average discount rate	3.99%	5.10%

NOTE 7--ACCRUED VACATION LEAVE

Employees earn annual vacation leave as they provide services. Pursuant to Entity policy, employees may accumulate, subject to certain limitations, unused vacation leave, and upon termination of employment be compensated for such amounts at current rates of pay. Employees may not "cash out" their accumulated vacation leave at any time during their employment. Accumulated earned vacation leave at December 31, 2024 and 2023 was $155,759 and $142,232, respectively, and has been included as part of the 'Accrued expenses' liability in the statements of financial position.

NOTE 8--NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions have been restricted for the following as of December 31, 2024 and 2023:

	2024	2023
Subject to expenditure for specified purpose:		
Fair Housing legal services	$ 2,825	
Aging related legal services	25,718	$ 78,544
Health Care Access		1,525
Medical legal partnership	39,291	
Consumer protection		23,325
Strategic planning	15,000	
Immigration	62,500	62,500
Self help library	12,500	
Impact litigation	334,000	
Other legal services	17,000	4,218
	508,834	170,112
Subject to expenditure for specified period and purpose:		
Civil legal services	1,551,669	1,091,245
Domestic Violence		375,000
Aging related legal services	65,000	65,000
Immigration	50,000	100,000
Health Care Access		3,000
Medical legal partnership	60,463	39,222
Campaign	500	5,000
	1,727,632	1,678,467
Total Net Assets With Donor Restrictions	$ 2,236,466	$ 1,848,579

NOTE 9--CONTRIBUTED NONFINANCIAL ASSETS

The Entity recognized contributed nonfinancial assets within revenue and program expenses, which did not have donor-imposed restrictions. Contributed services recognized comprise of professional services from paralegals and attorneys advising on various legal matters. Contributed services are valued and are reported at the estimated fair value in the financial statements based on current rates for similar legal services provided by the Entity.

For the years ended December 31, 2024 and 2023, contributed nonfinancial assets recognized within the statements of activities included:

	2024	2023
Voluneer Paralegal hours	$ 41,101	$ 49,536
Volunteer Attorney hours	4,393	6,816
Contributions - Nonfinancial assets	$ 45,494	$ 56,352

NOTE 10--PENSION PLAN

The Entity operates a 401(k)-retirement plan, and under the plan's "safe harbor" rules, the Entity contributes 3% of all employees' salaries to the plan. Under the terms of the plan, the Entity has the discretion to make a higher level of contribution to the plan but is not obligated. For the years ended December 31, 2024 and 2023, the Entity's discretionary contribution was up to a 2% match of contributing employees' salaries. Contributions to the plan for the years ended December 31, 2024 and 2023 totaled $169,451 and $158,998, respectively.

NOTE 11--ECONOMIC DEPENDENCY

For the years ended December 31, 2024 and 2023, approximately 35.0% and 38.2%, respectively, of total support and revenue was derived from an appropriation from the State of New Hampshire. The discontinuation or reduction of the State appropriation would likely result in a decrease in services provided by the Entity, until alternative revenues could be obtained.

NOTE 12--CAMPAIGN FOR LEGAL SERVICES

In June 2005, the Entity assumed administration of the Campaign for Legal Services (the Campaign) from the New Hampshire Bar Foundation. The Campaign is a joint fundraising effort on behalf of the Entity and 603 Legal Aid, a not-for-profit entity providing civil legal services to low-income people in the State of New Hampshire. Revenue and expenses of these activities have been reported as contributions received and made, and as fund-raising expenses in these financial statements. For the years ended December 31, 2024 and 2023, the Campaign had total unrestricted revenue and support of $613,036 and $564,602, respectively, and total expenses, excluding distributions, of $203,260 and $209,732, respectively.

Distributions to the Entity and 603 Legal Aid during the years ended December 31, 2024 and 2023 totaled $409,776 and $354,871, respectively. Distributions were allocated and made as follows for the years ended December 31, 2024 and 2023: the Entity received $225,377 and $211,463, respectively, and 603 Legal Aid received $184,399 and $143,408, respectively.

NOTE 13--LINE OF CREDIT

The Entity has an available line of credit with its primary bank for up to $500,000. For the years ended December 31, 2024 and 2023, the interest rate was 8.00% and 9.00%, respectively. No amounts have been drawn on the line of credit and there was no outstanding balance due as of December 31, 2024 or 2023.

NOTE 14--CONTINGENCIES

The Entity participates in a number of Federal and State assisted grant programs and contracts. Such programs may be subject to financial and compliance audits by the grantors or their representatives. The amounts, if any, of expenses which may be disallowed by a grantor agency cannot be determined at this time, although the Entity expects such amounts, if any, to be immaterial.

NOTE 15--SUBSEQUENT EVENTS

Subsequent events have been evaluated through April 4, 2025 which is the date the financial statements were available to be issued.

SCHEDULE I
NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Expenditures to Subrecipients
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Pass Through Payments from the City of Concord, New Hampshire				
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	#21-150-FSPF	$ 10,409	$ -
Direct Award Program				
Fair Housing Initiatives Program	14.408	#FPEI210005	353,613	-
Direct Award Program				
Education and Outreach Initiatives	14.416	#FEOI230035	50,194	-
Total Department of Housing and Urban Development			414,216	-
DEPARTMENT OF JUSTICE				
Pass Through Payments from the County of Strafford, New Hampshire				
Justice Systems Response to Families	16.021	N/A	3,532	-
Direct Award Program				
Legal Assistance for Victims	16.524	15JOVW-22-GG-00297	171,234	50,145
Pass Through Payments from the New Hampshire Department of Justice				
Crime Victim Assistance	16.575	#2025VOC22	365,644	-
Pass Through Payments from the New Hampshire Department of Justice				
Violence Against Women Formula Grants	16.588	#2023VAW17	45,000	-
Total Department of Justice			585,410	50,145

See notes to schedule of expenditures of federal awards

SCHEDULE I
NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2024

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Expenditures to Subrecipients
DEPARTMENT OF THE TREASURY				
Pass Through Payments from the State of New Hampshire Governor's Office				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	2024ARPVS20	413,166	
Total Department of the Treasury			413,166	-
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pass Through Payments from New Hampshire Bureau of Elderly and Adult Services				
Aging Cluster:				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	SS-2023-BEAS-02-Legal-01	100,414	
Total Aging Cluster			100,414	-
Total Department of Health and Human Services			100,414	-
Total Expenditures of Federal Awards			$ 1,513,206	$ 50,145

See notes to schedule of expenditures of federal awards

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2024

NOTE 1--BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of New Hampshire Legal Assistance, Inc. under programs of the federal government for the year ended December 31, 2024. 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 New Hampshire Legal Assistance, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of New Hampshire Legal Assistance, Inc.

NOTE 2--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule is presented using the accrual basis of accounting, which is described in Note 1 to New Hampshire Legal Assistance, Inc.'s financial statements. 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 reimbursements.

NOTE 3--INDIRECT COST RATE

New Hampshire Legal Assistance, Inc. has elected to use a negotiated indirect cost rate instead of the de minimis indirect cost rate of 10-percent for awards received through October 1, 2024, and 15-percent thereafter, as allowed under the Uniform Guidance.

VACHON CLUKAY
& COMPANY PC

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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*

Independent Auditor's Report

To the Board of Directors
New Hampshire Legal Assistance, 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 New Hampshire Legal Assistance, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 4, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered New Hampshire Legal Assistance, 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 New Hampshire Legal Assistance, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of New Hampshire Legal Assistance, 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 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 New Hampshire Legal Assistance, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Vachon Clukay & Company PC

Manchester, New Hampshire
April 4, 2025

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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditor's Report

To the Board of Directors
New Hampshire Legal Assistance, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited New Hampshire Legal Assistance, Inc.'s 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 New Hampshire Legal Assistance, Inc.'s major federal programs for the year ended December 31, 2024. New Hampshire Legal Assistance, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, New Hampshire Legal Assistance, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

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 Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of New Hampshire Legal Assistance, 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 New Hampshire Legal Assistance, 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 New Hampshire Legal Assistance, Inc.'s federal programs.

Auditor's 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 New Hampshire Legal Assistance, 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 New Hampshire Legal Assistance, 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 New Hampshire Legal Assistance, 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 New Hampshire Legal Assistance, 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 New Hampshire Legal Assistance, 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.

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 Auditor's 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.

Vachon Clukay & Company PC

Manchester, New Hampshire
April 4, 2025

New Hampshire Legal Assistance, Inc.
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2024

Section I--Summary of Auditor's Results

Financial Statements

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

Internal control over financial reporting:
Material weakness(es) identified? _____ yes __X__ no
Significant deficiency(ies) identified? _____ yes __X__ none reported

Noncompliance material to financial statements noted? _____ yes __X__ no

Federal Awards

Internal control over major federal programs:
Material weakness(es) identified? _____ yes __X__ no
Significant deficiency(ies) identified? _____ yes __X__ none reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes __X__ no

Identification of major federal program(s):

Assistance Listing Number(s)	Name(s) of Federal Program or Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs: $ 750,000

Auditee qualified as low-risk auditee? __X__ yes _____ no

Section II--Financial Statement Findings

There were no findings relating to the financial statements required to be reported by GAGAS.

Section III--Federal Award Findings and Questioned Costs

There were no findings and questioned costs as defined under 2 CFR 200.516(a).

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Combining Statement of Financial Position
December 31, 2024

	New Hampshire Legal Assistance	Campaign for Legal Services	Eliminations	Total
ASSETS				
CURRENT ASSETS:				
Cash and equivalents	$ 1,517,633	$ 310,929		$ 1,828,562
Cash, restricted	14,168			14,168
Investments	1,640,230			1,640,230
Grants and contracts receivable	2,224,518			2,224,518
Contributions receivable, net	214,801	32,450	$ (208,812)	38,439
Prepaid expenses	18,449	1,398		19,847
Security deposits	14,925			14,925
TOTAL CURRENT ASSETS	5,644,724	344,777	(208,812)	5,780,689
NONCURRENT ASSETS:				
Right-of-use assets	784,465			784,465
Property and equipment, net	235,675			235,675
TOTAL NONCURRENT ASSETS	1,020,140	-	-	1,020,140
TOTAL ASSETS	$ 6,664,864	$ 344,777	$ (208,812)	$ 6,800,829
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES:				
Accounts payable	$ 98,423	$ 337,153	$ (208,812)	$ 226,764
Accrued expenses	356,299	6,124		362,423
Deposits held for others	14,168			14,168
Current portion of lease liability	181,901			181,901
TOTAL CURRENT LIABILITIES	650,791	343,277	(208,812)	785,256
NONCURRENT LIABILITIES:				
Lease liability	602,564			602,564
TOTAL NONCURRENT LIABILITIES	602,564	-	-	602,564
TOTAL LIABILITIES	1,253,355	343,277	(208,812)	1,387,820
NET ASSETS:				
Without donor restrictions:				
Undesignated	1,650,543	1,000		1,651,543
Board designated operating reserve	1,525,000			1,525,000
With donor restrictions	2,235,966	500		2,236,466
TOTAL NET ASSETS	5,411,509	1,500	-	5,413,009
TOTAL LIABILITIES AND NET ASSETS	$ 6,664,864	$ 344,777	$ (208,812)	$ 6,800,829

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Combining Statement of Financial Position
December 31, 2023

	New Hampshire Legal Assistance	Campaign for Legal Services	Eliminations	Total
ASSETS				
CURRENT ASSETS:				
Cash and equivalents	$ 719,826	$ 292,992		$ 1,012,818
Cash, restricted	42,945			42,945
Investments	1,406,582			1,406,582
Grants and contracts receivable	2,298,149			2,298,149
Contributions receivable, net	293,070	106,602	$ (286,483)	113,189
Prepaid expenses	13,928	398		14,326
Security deposits	13,925			13,925
TOTAL CURRENT ASSETS	4,788,425	399,992	(286,483)	4,901,934
NONCURRENT ASSETS:				
Right-of-use assets	846,089			846,089
Property and equipment, net	269,837			269,837
TOTAL NONCURRENT ASSETS	1,115,926	-	-	1,115,926
TOTAL ASSETS	$ 5,904,351	$ 399,992	$ (286,483)	$ 6,017,860
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES:				
Accounts payable	$ 76,626	$ 383,607	$ (286,483)	$ 173,750
Accrued expenses	308,428	10,385		318,813
Deposits held for others	42,945			42,945
Current portion of lease liability	156,449			156,449
TOTAL CURRENT LIABILITIES	584,448	393,992	(286,483)	691,957
NONCURRENT LIABILITIES:				
Lease liability	689,640			689,640
TOTAL NONCURRENT LIABILITIES	689,640	-	-	689,640
TOTAL LIABILITIES	1,274,088	393,992	(286,483)	1,381,597
NET ASSETS:				
Without donor restrictions:				
Undesignated	2,086,684	1,000		2,087,684
Board designated operating reserve	700,000			700,000
With donor restrictions	1,843,579	5,000		1,848,579
TOTAL NET ASSETS	4,630,263	6,000	-	4,636,263
TOTAL LIABILITIES AND NET ASSETS	$ 5,904,351	$ 399,992	$ (286,483)	$ 6,017,860

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Combining Statement of Activities
For the Year Ended December 31, 2024

	New Hampshire Legal Assistance	Campaign for Legal Services	Eliminations	Total
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS				
SUPPORT AND REVENUE:				
New Hampshire Bar Foundation - IOLTA	$ 502,831			$ 502,831
Government grants and contracts	2,934,618			2,934,618
Contributions - Foundations and Other	260,958			260,958
Contributions - Campaign for Legal Services	225,377	$ 605,749	$ (225,377)	605,749
Contributions - Nonfinancial assets	45,494			45,494
Case revenue	50,196			50,196
Miscellaneous	151,361			151,361
Investment income (loss)	104,581	2,787		107,368
Net assets released from donor restrictions	1,765,777	4,500		1,770,277
TOTAL SUPPORT AND REVENUE WITHOUT DONOR RESTRICTIONS	6,041,193	613,036	(225,377)	6,428,852
EXPENSES:				
Program services:				
Domestic violence project	1,723,348			1,723,348
Housing justice project	1,068,549			1,068,549
Justice in aging project	623,328			623,328
Public benefits	413,215			413,215
Immigrant justice project	287,533			287,533
Youth law project	220,149			220,149
Other civil legal services	418,973			418,973
Total program services	4,755,095	-	-	4,755,095
Supporting services:				
Fund raising	1,001	428,637	(225,377)	204,261
Management and general	896,238			896,238
Unallocated payments to other local nonprofit organizations		184,399		184,399
Total supporting services	897,239	613,036	(225,377)	1,284,898
TOTAL EXPENSES	5,652,334	613,036	(225,377)	6,039,993
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	388,859	-	-	388,859
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS				
New Hampshire Bar Foundation - IOLTA	359,169			359,169
Government grants and contracts	1,125,000			1,125,000
Contributions - Foundations and Other	673,995			673,995
Net assets released from donor restrictions	(1,765,777)	(4,500)		(1,770,277)
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	392,387	(4,500)	-	387,887
CHANGE IN NET ASSETS	781,246	(4,500)	-	776,746
NET ASSETS - January 1	4,630,263	6,000	-	4,636,263
NET ASSETS - December 31	$ 5,411,509	$ 1,500	$ -	$ 5,413,009

NEW HAMPSHIRE LEGAL ASSISTANCE, INC.
Combining Statement of Activities
For the Year Ended December 31, 2023

	New Hampshire Legal Assistance	Campaign for Legal Services	Eliminations	Total
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS				
SUPPORT AND REVENUE:				
New Hampshire Bar Foundation - IOLTA	$ 430,500			$ 430,500
Government grants and contracts	3,087,982			3,087,982
United Ways	1,554			1,554
Contributions - Foundations and Other	180,566			180,566
Contributions - Campaign for Legal Services	211,463	$ 511,493	$ (211,463)	511,493
Contributions - Nonfinancial assets	56,352			56,352
Case revenue	33,619			33,619
Miscellaneous	91,608			91,608
Investment income (loss)	85,808	1,809		87,617
Net assets released from donor restrictions	1,684,058	51,300		1,735,358
TOTAL SUPPORT AND REVENUE WITHOUT DONOR RESTRICTIONS	5,863,510	564,602	(211,463)	6,216,649
EXPENSES:				
Program services:				
Domestic violence project	1,003,654			1,003,654
Housing justice project	1,421,205			1,421,205
Justice in aging project	430,298			430,298
Public benefits	426,543			426,543
Immigrant justice project	289,420			289,420
Youth law project	176,723			176,723
Other civil legal services	855,078			855,078
Total program services	4,602,921	-	-	4,602,921
Supporting services:				
Fund raising		421,195	(211,463)	209,732
Management and general	859,736			859,736
Unallocated payments to other local nonprofit organizations		143,408		143,408
Total supporting services	859,736	564,603	(211,463)	1,212,876
TOTAL EXPENSES	5,462,657	564,603	(211,463)	5,815,797
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	400,853	(1)	-	400,852
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS				
New Hampshire Bar Foundation - IOLTA	307,500			307,500
Government grants and contracts	1,125,000			1,125,000
Contributions - Foundations and Other	280,266	5,000		285,266
Net assets released from donor restrictions	(1,684,058)	(51,300)		(1,735,358)
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	28,708	(46,300)	-	(17,592)
CHANGE IN NET ASSETS	429,561	(46,301)	-	383,260
NET ASSETS - January 1	4,200,702	52,301	-	4,253,003
NET ASSETS - December 31	$ 4,630,263	$ 6,000	$ -	$ 4,636,263

NEW HAMPSHIRE LEGAL ASSISTANCE Board of Directors (March 31, 2025)

NAME	Employment	Employment Address
HILARY ALVAREZ	Concord Family Medicine	[redacted]
OPHELIA BURNETT	American Friends Service Committee	
ELIZABETH BUSHNELL	Community Bridges	
JOE CARISTI	Speare Memorial Hospital	
LAUREN SNOW CHADWICK	National Education Association	
STEVE DIGNARD	Retired	N/A
CATHERINE FLINCHBAUGH	Formerly of NH Public Defender	N/A
CLAIRE H. GAGNON	Boys and Girls Club of Central and Northern New Hampshire	
MARGARET GOODLANDER (leave of absence)	United States House of Representatives	
COURTNEY HERZ (Secretary)	Sheehan Phinney	
DOUGLAS P. HILL	Retired	N/A

NAME	Employment	Employment Address
HILARY HOLMES RHEAUME	Bernstein Shur	[redacted]
ANNE JENNESS (Chair)	Dartmouth Health	
NICOLE MACDONALD	Realty One Group Next Level	
JACQUELINE MARTINEAU	Baker, Newman, Noyes	
ABBYGALE MARTINEN DOW	Sheehan Phinney	
CRAIG McMAHON	Law Office of Craig McMahon, PLLC	
SINDISO MNISI WEEKS (Vice Chair)	University of Massachusetts-Amherst	
MATTHEW STREETER (Treasurer)	North Country Healthcare, Inc.	
ERIN VANDEN BORRE	Orr & Reno, PA	

NEW HAMPSHIRE LEGAL ASSISTANCE
FY 2026 VOCA Phase I Award

Key Personnel

Name	Job Title	Annual Salary	% Paid from this Contract	Amount Paid from this Contract
Peggy Brick	Staff Attorney	$96,737	100%	$48,369
Jessica Erazo	Staff Attorney and Project Director	$82,368	25%	$10,296
Emma Evans	Staff Attorney	$72,105	100%	$36,053
Maria Eveleth	Paralegal	$84,006	74%	$31,082
Ruth Heintz	Managing Attorney	$121,043	3%	$1,816
Mary Krueger	Staff Attorney	$104,947	33%	$17,316
Aly McKnight	Staff Attorney	$76,211	100%	$38,106
Colleen Perry	Paralegal	$56,745	100%	$28,373
Elyssa Willadsen	Staff Attorney	$74,158	25%	$9,270
Ali Gennaro	Staff Attorney	$80,316	25%	$10,040

Brenda L. Grant ~

November 2006 to present:
Administrative Manager and Legal Assistant
New Hampshire Legal Assistance
[redacted]

In addition to the Administration staff, there are six full time attorneys and one legal secretary at the Concord office of NHLA. As Administrative Manager, I am responsible for supervision of support staff, making sure the office is adequately supplied and making sure any issues with the building are handled and resolved. As Legal Assistant, I support any of our six attorneys jointly with the legal secretary and any NHLA attorney from other offices who may need assistance. I create pleadings, letters, documents, etc. Half of each day includes phone contact with clients and outside counsel, opening and closing files both paper and electronic, and scheduling. Also, I decorate the common areas and keep the plants alive.

February 2000 to September 2006:
Registrar, NFTY Programs in Israel (NFTY: North American Federation of Temple Youth)
Administrative Assistant to Paul J. Reichenbach, Director of Camping and Israel Programs
Union for Reform Judaism, [redacted]
Local Office: [redacted]

Each summer, NFTY sends hundreds of Reform Jewish Youth from every corner of North America to Europe and Israel on 4 and 6-week tours. The responsibilities of the Registrar are to assist the Director of Camping and Israel Programs with all administrative duties involved in the planning and implementing of the summer programs and other events during the year including: managing websites where registrants apply for programs online; downloading and importing data from the websites into NFTY's software programs; organizing all records and documents necessary for participants to travel abroad; heavy contact with participants and parents during the months prior to departure; and various other administrative duties.

June 1995 to October 1999:
Legal Assistant/Paralegal
Jan Richard Schlichtmann, Esq.
Beverly, Massachusetts

Mr. Schlichtmann specialized in the areas of personal injury and environmental law. Mr. Schlichtmann's nine-year legal battle in the "Woburn Case" was the subject of Jonathan Harr's *A Civil Action*, published in 1995 and Disney/Touchtone Picture's *A Civil Action*, released in 1999. As Mr. Schlichtmann's Assistant, I was responsible for the complete management of his calendar. This included the scheduling of telephone interviews; radio show appearances; television appearances; news appearances and interviews; and newspaper and major magazine article interviews. Other duties included assisting with the preparation of court documents, correspondence, and independently managing all aspects of plaintiff personal injury claims from inception through resolution including heavy client contact.

May 1985 to September 1994
Legal Secretary/Paralegal
Struffolino & Struffolino
Formerly located in Methuen, Massachusetts. Mr. Struffolino passed away in 1996. His daughter, Ms. Struffolino retired from law and is presently teaching in Florida. Struffolino & Struffolino was a general practice law office specializing in personal injury, worker's compensation, divorce and criminal law. While employed by Struffolino & Struffolino, I assisted the Senior Attorney and Associate Attorneys with the preparation of court documents and the management and supervision of the progress of personal injury claims from inception through resolution including heavy client contact utilizing administrative skills. Independently handled all aspects of plaintiff personal injury claims.

Shorthand, Word, Excel, WordPerfect, Outlook ~ Graduate 1977: Pinkerton Academy, Derry, NH

RESUME OF

KAREN LEAHY

Education

1975-1979	Stevens High School, Claremont, NH
1979-1981	NH Vocational-Technical College (now River Valley Community College), Claremont, NH Associate Degree in Medical Assisting
1984-1988	Hawthorne College, Antrim, NH Bachelor Degree in Business Administration

Work Experience

1987-Present — NH Legal Assistance, Claremont, NH
Administrative Manager

- Administrative support to the attorneys and paralegals in the program
- Answering phone calls
- Making appropriate referrals
- Creating legal documents
- Writing letters
- Preparing the monthly local welfare person-of-the-day calendar

Certifications

Notary Public
Justice of the Peace
Adult Mental Health First Aid USA

RESUME'

Carolyn A. Graham

[redacted]

EDUCATION: Graduated from North Stratford High School in 1967 with Honors.

WORK EXPERIENCE:

Jan. 1972 to Dec. 1975	Secretary/Receptionist for Attorney Earl Gage, Berlin, NH.
July, 1977 to Oct. 1979	Administrative Secretary for New Hampshire Legal Assistance
Oct. 1979 to Dec. 20, 1984	Secretary/Receptionist for Attorney Gerald Cleary until Atty. Cleary closed his practice
Dec. 21, 1984 to Feb. 11, 1985	Secretary Typist I with State of New Hampshire, DCYF Temporary Position
Feb. 11, 1985 to 1987	Administrative Assistant for Tri County Community Action Program, Berlin, NH.
May 25, 1987 to Nov, 2018	Administrative Manager for New Hampshire Legal Assistance Retired
Jan, 2019 to present	Administrative Assistant for New Hampshire Legal Assistance, part-time

JUSTICE OF THE PEACE AND NOTARY PUBLIC FOR STATE OF NEW HAMPSHIRE

REFERENCES AVAILABLE UPON REQUEST

RUTH C. CARTLIDGE
[redacted]
[redacted]

WORK EXPERIENCE

New Hampshire Legal Assistance — May,2004 – Present

[redacted]

Administrative Manager

Responsible for the administrative tasks for the Portsmouth office which include:

- All work needed for eight attorneys.
- Composing, proofing, letter writing, briefs, and memos.
- Paper and electronic case file maintenance.
- Opening, closing files including managing document storage & destruction.
- Office calendaring and scheduling for NHLA..
- Process office mail and order office supplies.
- Copy and maintain brochures and keep track of all updated materials.
- Overseeing all office issues that arise with building, meeting with contractors, etc.
- Maintain all library filings and updates.
- Schedule training for NHLA staff.
- Process all DOVE and DVAP cases for our Domestic Violence Project; participate in our Domestic Violence case meetings; work at our Manchester Family Division Domestic Violence Clinic; process DV Clinic calendars for our clinics at Manchester Family Division and Nashua Family Division monthly.

New Hampshire Public Defender — April,1987 – April,2004

[redacted]

Legal Secretary

Responsible for the secretarial & administrative functions for three attorneys which included:

- Opening new cases and sending out respective letters and motions
- Compose Motions to Continue and cover letters.
- Transcribe motions and letters from dictation tapes.
- Call prosecutors and Court Clerks regarding scheduling of cases.
- Maintained separate databases and calendars for each attorney.
- Typed, filed, and processed all incoming and outgoing correspondence.
- Answered telephones, scheduled office appointments, and greeted clients.

SPECIAL SKILLS

Experience with Microsoft Word, Outlook, Excel, Group Wise, IBM WordPerfect Word Processor, ATT Dimension Switchboard with 218 extensions; TWX Model 33 Teletype Machine; Xerox 800 Processor, Savin 900 Processor, Royal SE 6000 Processor and Typing 120 WPM

EDUCATION

1975	Graduated from Bordentown Regional High school, Bordentown, New Jersey majoring in the Business/Administrative field.
1985-89	Stratham Vocational-Technical College, Stratham, New Hampshire. Evening courses in Early Childhood Education earning my degree as a Early Childhood Education Teacher.

FlorD'Liz Fajardo

[redacted]

SKILLS

Communication, Customer Service, Problem-Solving, Collaboration, Organizational, Attention to Detail, Accuracy, Financial Management, Adaptability, Leadership, Time Management, Project Management.

EXPERIENCE

Administrative Assistant
New Hampshire Legal Assistance
Manchester, NH 2024 - Present

- Maintain accurate client records (paper and digital), time logs, and up-to-date IT skills; assist with case processing, client intake, and legal clerical work (e.g., correspondence, calendaring, and document formatting).
- Work closely with NHLA staff, including supervisors, advocates, and grant directors, to ensure effective case management, communication, and participation in team efforts.
- Answer phones, greet clients, conduct intakes, gather documents, and relay information; assist with preparation of legal documents and briefs.

Project Manager
Neighbor Creative Co. [Family Business]
Manchester, NH 2023-Present

- Collaborated closely with design, development, and content teams to ensure cohesive project delivery.
- Monitored project progress and communicated updates to the CEO through regular status updates.
- Managed client relationships, gathering requirements, and providing project updates.

Provider Appeals Coordinator
Boston Medical Center Healthnet Plan/Well Sense Health Plan,
Manchester, NH — August 2019 to October 2021

- Spearheaded resolution of provider appeals, ensuring the expeditious and compliant processing of claims by collaborating seamlessly with internal divisions.
- Adhered to the processing and timeliness requirements set forth by the Centers for Medicare and Medicaid Services (CMS).
- Investigated and resolved escalated emails and special projects for specific providers, showcasing a proactive and solution-oriented approach.
- Recorded and monitored all appeals and complaints in the designated tracking systems, while ensuring the precision and quality of the work.
- Worked with providers on their appeals, addressing issues related to payment and claims processing.

Customer Service Advocate
Boston Medical Center Healthnet Plan/Well Sense Health Plan,
Manchester, NH — May 2019 to August 2019

- Provided exemplary customer service by addressing inquiries about The Plan's services and suggesting relevant information on additional services.
- Maintained meticulous customer records through regular account updates, demonstrating a commitment to accurate and organized information management.
- Resolved customer complaints by identifying root causes and presented optimal solutions, expediting corrections or adjustments for seamless problem resolution.

Appeals and Grievance Specialist
Boston Medical Center Healthnet Plan/Well Sense Health Plan,
Manchester, NH — March 2019 to May 2019

- Managed member grievances and provider appeals, ensuring a timely resolution and compliance with regulatory standards.
- Adhered to CMS guidelines regarding timeliness, data validation, reporting, and resolution of grievances.
- Collaborated effectively with internal and external divisions to address concerns about the authorization and delivery of clinical and non-clinical services.
- Demonstrated accountability by handling own caseloads, investigating, and resolving member or provider cases with precision.
- Coordinated with essential departments on appeals and grievances, such as Compliance, Pharmacy, Medical Directors, and other pertinent senior and executive personnel.

Customer Service Advocate
Boston Medical Center Healthnet Plan/Well Sense Health Plan,
Manchester, NH — August 2016 to March 2019

- Provided exemplary customer service by addressing inquiries about The Plan's services and suggesting relevant information on additional services.
- Maintained meticulous customer records through regular account updates, demonstrating a commitment to accurate and organized information management.
- Resolved customer complaints by identifying root causes and presenting optimal solutions, expediting corrections or adjustments for seamless problem resolution.

Customer Service Representative
Callogix, Manchester, NH — November 2014 to August 2016

- Identified customer requirements through effective communication, providing desired information, and resolving issues promptly.
- Researched, located, and provided information to answer inquiries, implemented solutions, and escalated unresolved problems.
- Successfully upsold additional services by recognizing opportunities and explaining new features.

Office Secretary
David's Auto, Medford, MA — October 2012 to December 2012

- Executed and maintained office systems, managing calendars, and schedules, and handling incoming correspondence, calls, inquiries, or requests.
- Established and maintained secretarial practices to ensure reliable and accurate details crucial for business operations.
- Arranged and confirmed appointments, organized internal and external events, and liaised with external and internal contacts.

EDUCATION

Southern New Hampshire University, Manchester, NH — September 2017 to Current

- Pursuing 38 credits

Franklin Pierce University, Rindge, NH — September 2013 to May 2014

VOLUNTEERING

Women's/Youth Group Secretary

Iglesia Casa de Restauracion, Manchester NH — March 2016 to December 2018

- - Organizing group events at both local and district levels for the church council.
- - Responded to calls, took meeting notes, and managed email correspondence, contributing to effective organizational communication.
- - Assisted in liaising with the leadership team, fostering collaboration between churches in our council and beyond.
- - Contributed to the organization's financial management at all levels, ensuring transparency and accuracy.
- - Collaborated closely with the pastoral ministry, provided support in event transitions, and contributed to the overall success of church initiatives.

Eny Lopez

[redacted]

Authorized to work in the US for any employer

Work Experience

Domestic Violence Advocacy Project (DVAP) Administrative Assistant

New Hampshire Legal Assistance-Concord, NH

August 2023 to Present

- Staff members are provided with the necessary equipment (such as laptop computers) to work from home.
- Provide regular coverage during the planned leaves of other administrative support staff in NHLA's Manchester, Portsmouth, and Claremont offices, with a home base in NHLA's Concord office.
- As an integral part of the DVAP team, collaborate with NHLA attorneys and paralegal advocates to support the preparation of correspondence, memoranda, court documents, presentations, and other documents.
- Provide in-person and telephone reception, including greeting office visitors and handling telephone calls.
- Process incoming and outgoing mail.
- Support DVAP attorney and paralegal advocate work through scheduling and file maintenance tasks.
- Conduct confidential interactions with NHLA clients by telephone, email, and in person.
- Provide case preparation, litigation, and project support. This includes interactions with court staff and other law firms.
- Excellent attention to detail and organizational skills along with excellent interpersonal and communication skills.
- Current technology skills including proficiency in Microsoft Office and Adobe.
- Attend the Governor's Commission on Domestic Violence, Sexual Assault, and Stalking to listen and take minutes on behalf of the Chair.

SOAR AfterDark Fellow Advisor

Northern Essex Community College-Lawrence, MA

September 2022 to Present

Temporary grant-funded position; ended on May 08, 2023.

- Provides information, assistance, and guidance to program participants regarding academic assignments in the subjects of Health Sciences, STEM, Liberal Arts, or Business & Professional Studies in a drop-in format.
- Assists participants and refers them to the appropriate resource as necessary to help with overcoming barriers to academic assignment planning and completion.
- Promotes the use of academic resources, and refers when necessary.
- Assists with resolving participant challenges by clarifying issues; researching and exploring answers and alternative solutions; implementing solutions to aid with persistence; and escalating unresolved problems.
- Collaborates with all departments to ensure a seamless support process for all program participants.
- Maintains files and records.
- Actively uses student success management systems such as Banner, Navigate, Zogotech, etc.

• Actively uses meeting platforms, such as Zoom, to interact and aid students.

• Anticipates and meets all program participant needs accurately, professionally, and with a commitment to customer satisfaction.

• Responsible for working cross-functionally with other teams, building customer relationships, and other special projects, as necessary.

• Performs other duties as assigned by supervisor.

Criminal Justice System Advocate or Victim-Witness Advocate

AmeriCorps at NH Coalition Against Domestic & Sexual Violence-Manchester, NH

September 2022 to August 2023

Contracted position

Worksite: Manchester Police Department's Domestic Violence Unit

Schedule: Monday-Friday from 8 AM to 4 PM

• Informs the victim/witness of case status, procedure, and hearing/trial dates.

• Educates the victim/witness about the criminal justice system.

• Assists with returning property no longer needed as evidence.

• Aids victims/witnesses collect witness fees, mileage and/or restitution, and write victim impact statements.

• Provides information and referrals for financial assistance.

• Provides financial literacy services.

• Refers victims to local crisis centers and social service agencies.

• Provides information and referrals on housing assistance, and job-readiness programs/opportunities.

• Coordinates and facilitates financial literacy workshops for survivors and their families

• Provides community outreach and education.

• Distributes brochures, posters, and other information about the issues and available resources for such violence.

Health Care Assistant

AmeriCorps VISTA at Hushabye Nursery-Phoenix, AZ

December 2021 to August 2022

Contracted position

• Responsible for assisting the licensed caregivers provide quality care that meets the needs of persons served. In this case, babies struggling with Neonatal Abstinence Syndrome (NAS).

• Maintains a supportive, compassionate, and non-judgmental manner that is sensitive to the patient's and family's diversity, preserving their autonomy, dignity, and rights.

• Assists with patient care under the supervision of registered nurses (RNs) and neonatal nurse practitioners (NNP's).

• Perform comfort measures utilizing the Eat, Sleep, and Console (ESC) model.

• Provide Seeking Safety evidence-based intervention to infant caregivers.

• Provide community outreach for community resources and referrals.

• Provide leadership and training for community volunteers.

• Provides necessary supplies, support and assistance to medical staff and patients for unit specific procedures, under the direct supervision of a licensed professional.

• Maintains adequate levels of office, dietary, linens, and medical supplies.

Patient Resource Technician (PRT)

St. Joseph's Hospital and Medical Center-Phoenix, AZ

March 2021 to December 2021

HOSPITAL ENTRY SCREENER

• The first point of contact who greets, screens, provides way-finding instructions, and acts as an informational resource to patients, visitors, staff, and vendors. This is done either in person or on the telephone.

• Competency in technical procedures such as obtaining, recording, and reporting vital signs with accuracy.

• Determines the individual's eligibility for entry (via the screening process) into the facility, which is based on the Center for Disease Control (CDC) Guidelines and hospital policy.

• Must know COVID-19-related signs and/or symptoms.

• May act as a patient transporter by pushing patients in wheelchairs to their hospital destination.

• Frequently utilizes fine motor skills that are repetitive such as reaching for items.

PATIENT TRANSPORTER

• Validates patients' identity based on established department protocol.

• Assists with patient handling and lifting using appropriate.patient safety equipment and appropriate safety procedures.

• Transports patients safely and efficiently between various departments following appropriate transfer techniques and proper isolation/infection control procedures.

• Collects, cleans, and disinfects patient care equipment and all other reusable items.

• Performs supply restocking or assumes clerical duties of assigned area as necessary.

PATIENT SITTER

• Assists registered nurses (RNs) in direct patient care activities by providing 24-hour coverage. Makes observations of any problems the patient may be experiencing and assures patient safety in the designated hospital clinical units.

• Must demonstrate quick decision-making skills and report changes in patient conditions/situations and carry out hospital procedure/policies around safe patient care.

Certified Nursing Assistant (CNA)

Haven of Phoenix-Phoenix, AZ

June 2020 to December 2020

• Works under the direction of the Director of Nursing (DON) and is responsible for providing resident care to assigned residents in accordance with resident assessments, care plans, and as directed by nursing management.

• Works with other licensed care staff to coordinate the proper types of care to residents and strictly follows all nursing policies, nursing procedures, and safety guidelines.

• Maintains patient stability by checking vital signs, weight, and recording intake and output information.

• Documents actions by completing forms, reports, logs, and records

• Answers patients' call lights and requests.

• Provides for activities of daily living (ADLs) by assisting with serving meals, feeding patients as necessary, providing fresh water and nourishment between meals; aiding with showers; and ambulating, turning, and positioning patients.

• Assists in incontinence care.

• Deescalates patient verbal and/or physical aggression.

• Has the ability to move, lift, and transfer patients above 80 pounds.

• Provides patient comfort by utilizing resources and materials.

• Reports observations of the patient to the nursing supervisor.

• Assists with minor wound care.

• Performs post-mortem care if needed.

Home-&-Community Based Service (HCBS) Provider

A Brighter Avenue-Gilbert, AZ

August 2019 to June 2020

Independent Worker

Worked primarily with toddlers, kids, adolescents, and adults struggling with Autism Spectrum Disorder (ASD). Most struggled with other diagnoses of either/or Attention-Deficit/Hyperactivity Disorder (ADHD), Intermittent Explosive Disorder (IED), Schizophrenia, Cerebral Palsy, etc.

HABILITATION & RESPITE CARE

- Requires driving to the client's home and punctuality.
- Provides support to clients struggling with disabilities to help them live independently.
- Teaches life skills and socially adaptive behavior to clients with different ability levels.
- Creates intervention methods, such as coping mechanisms, to curb undesirable behaviors.
- Initiates active sessions to prompt positive reinforcement and learning.
- Implements team approaches to provide support to the client(s) such as collaborating with the family to work on the client's individual goals.
- Documents each session's progress on data sheets and keeps track of own time sheet.

ATTENDANT CARE & IN-HOME EARLY CHILDHOOD HABILITATION/BEHAVIOR TECHNICIAN

- Maintains supervision of client(s) at all times whether it be at home, at the facility, or in public.
- Provides therapeutic care and observation to clients in their daily routines to aid the success of their established treatment plan outcomes for modification of behaviors.
- Assists with activities of daily living such as meal prepping, cleaning, washing clothes, etc.
- Acts as a positive role model by creating positive, therapeutic relationships and maintaining professional boundaries.
- Implements the behavior intervention plans following agency policy and procedures.
- Responds to crisis situations appropriately to ensure the safety of the client and others.
- Assists in parent education regarding de-escalation techniques.
- Communicates effectively with coworkers, management, and the client's family.
- Documents the child's progress on data sheets, communication log on an hourly basis, and daily activities (i.e. ABC Form).
- Maintains client confidentiality.

Lead Infant Teacher's Assistant

Desert Garden Montessori-Phoenix, AZ

June 2019 to August 2019

- Greets families daily during drop-off or pick-up with a smile and ensures they sign their child in and out daily.
- Ensures the safety of each infant.
- Learns the Montessori-based curriculum, and adjusts to the child's schedule.
- Assists the lead teacher in preparing planned activities, diaper changes, feeding time, laundry, naptime, clean-up, etc.
- Helps infants individually or in small groups with activities.
- Works with the lead teacher and other assistants in a professional manner to create a positive work environment.
- Documents the naptime, amount eaten, and diaper changes of the infant's day on the daily sheet along with comments.
- Maintains infant confidentiality except when sharing information professional with the infant's families and administration.

I.T. Club "Tech Advisor"

Xavier College Preparatory-Phoenix, AZ

January 2016 to May 2018

A student leadership program that revolves around a student assistant position.

- Promote scholarship, services, and computer science while giving students interested in computer science an affinity group.

• Helps with troubleshooting and diagnosing computer hardware and software problems, setting up networks, and guiding employees and students with IT-related issues.

Education

Bachelor of Science in Criminology and Criminal Justice
Arizona State University - Phoenix, AZ
August 2018 to August 2022

Bachelor of Science in Psychology
Arizona State University - Tempe, AZ
August 2018 to August 2022

Associate in Arts (AA) in High School Dual Enrollment
Rio Salado College - Tempe, AZ
August 2015 to May 2018

High School Diploma
Xavier College Preparatory - Phoenix, AZ
August 2014 to May 2018

Skills

- Bilingual
- AED
- Google Suite
- First Aid
- Spanish
- Windows
- Toddler Care
- Infant Care
- Autism Experience
- Customer Service
- Computer Literacy
- Basic Life Support (BLS)
- Meal Preparation
- Caregiving
- Certified Nurse Assistant
- Budgeting (1 year)
- Behavioral Health
- CPR
- Microsoft Office
- Infection Control Training
- Applied Behavior Analysis

- Developmental Disabilities Experience
- Experience with Children
- Vital Signs
- HIPAA
- Help Desk
- Patient Care

Languages

- Spanish - Fluent
- English - Expert

Certifications and Licenses

Basic Life Support (CPR and AED)
March 2022 to March 2024

First Aid Certification

Child Passenger Safety Technician (CPST)

State Tested Nursing Assistant

Driver's License

AED Certification

Level One Fingerprint Clearance Card

Additional Information

- Open to further testing.
- Open to training for new certifications or licenses.

Margaret Brick
[redacted]

PROFILE. Attorney experienced in Family law, including domestic violence and trauma implicated cases.
Professional focus on Ethics. Bilingual: Spanish/English.

BAR New Hampshire State Bar, New Hampshire Federal District Court Bar
United States Immigration Court- Boston
Wisconsin State Bar and Wisconsin Federal District Court Bar

CAREER HISTORY

04/2022- Present **New Hampshire Legal Assistance**
Law Practice: Domestic Violence Advocacy Project. Family law matters representing survivors of domestic violence and sexual abuse in protective order cases and family law cases.

08/2019- 03/2022 **Samaha Russell Hodgdon, PA**
Law Practice: Family law matters including Domestic Violence, divorce, parenting issues and divorce mediation, Guardianship representation of proposed wards, Business, Real Estate, Wills and Trusts law

01/2011- 05/2020 **Southern New Hampshire University**
Adjunct Professor of Business Law and Philosophy Ethics. Business School Bradley Three Year Honors Program and School of Arts & Science.

09/2009 - 12/2015 **Margaret Brick, Attorney and Counselor at Law, PLLC.**
Law Practice: Family matters including divorce, Wills and Trusts. Employment Practices. Mediation Practice: Family mediation, Employment Discrimination cases for EEOC and N.H. Commission for Human Rights.

02/2010 – 05/2017 **Bhutanese Community of New Hampshire**
Of Counsel 501(c)3 organization. Reduced fee and pro bono legal services.

05/2009 – 2/2010 **International Institute of New Hampshire**
Pro bono legal services for Immigration Law Clinic, Family-based Immigration Law.

2008 – 2010 **Cheshire Mediation**. Keene, NH
Individual and co-mediation of cases both privately scheduled and by Court appointment. Supervision of Mediator Interns.

2000 - 2003 **New England College**. Henniker, NH
Adjunct faculty

1995 - 1999 **Illinois District 41**- Elected School Board Member. Glen Ellyn, IL

EDUCATION

1988	**University of Wisconsin Law School**. Madison, WI J.D.
1985	**University of Wisconsin-Madison**. Madison, WI B.A . Spanish-With Honors

CERTIFICATIONS

- Equal Employment Opportunity Commission (EEOC)- Boston Office Rostered Mediator
- Mediator NH Commission for Human Rights
- N.H. Superior Court Rule 150 Certification
- New Hampshire Collaborative Law Alliance certified Attorney

PROFESSIONAL ORGANIZATIONS

- New Hampshire Bar- Active
- The Kindness Cures Project, Ltd.- Board Member Emeritus 501(c)3 organization
- Littleton Regional Hospital Ethics Committee Member
- Wisconsin Bar Associations-Inactive
- Physicians for Human Rights- Attorney Associate 2010-2012
- New Hampshire Collaborative Law Alliance Member
- New Hampshire Conflict Resolution Association. Board Member 2008-2013. President 2012

Jessica D. Erazo

[redacted]

BAR ADMISSIONS
New Hampshire

EDUCATION
University of New Hampshire School of Law, Concord, NH
Juris Doctor — May 2018
NYS Pro Bono Scholars Program Graduate

Wheelock College, Boston, MA
Bachelor of Social Work and Juvenile Justice — May 2015
GPA 3.52

LEGAL EXPERIENCE
New Hampshire Legal Assistance, Concord, NH — July 2024-Present
Domestic Violence Advocacy Project Director

- Train and mentor project staff; collaborate with staff with case specific issues and provide guidance.
- Collaborate with managing attorneys to review the legal work done by project staff.
- Work closely with the Controller to set the budget, hours, and expectations for the advocates working on the project.
- Collaborate with the Grant Writer/Manager; ensure reports are submitted and new funding opportunities are sought. Ensure project goals and objectives required by grant funding are met.

New Hampshire Legal Assistance, Concord, NH — May 2018-Present
Staff Attorney

- Represent clients throughout their family law cases; prepare and represent clients at temporary hearings, final hearings, and modification hearings.
- Advise clients of different paths for their family law case; discuss in detail the options for settlement, mediation, neutral case evaluation, and court hearings and possible outcomes.
- Represent clients at domestic violence protective order hearings; prepare exhibits and client testimony.

New Hampshire Legal Assistance, Manchester NH — March 2018-May 2018
Legal Intern

- Assisted with preparation for trials and hearings; drafted Financial Affidavits, Uniform Support Orders, and settlement documents for supervising attorney.

Rochester Circuit Court-Family Division-Referee Philip Cross, Rochester NH — June 2017-August 2017
Clerk

- Assisted with writing orders; thoroughly read case files, attended hearings, and prepared temporary or final orders under the supervision of Philip Cross.

Department of Children, Youth, and Families, Rochester NH — June 2016-August 2016
Intern

- Assisted with preparation for trials and hearings; prepared exhibits and documents for supervisor to use during hearings.

EXPERIENCE
LexisNexis, Concord, NH — August 2016-January 2018

- Assisted students with research questions and helped students find cases or statutes using the program.

Emma Evans

[redacted] | [redacted] | [redacted]

Objective

Recent law school graduate seeking an associate attorney position with a reputable firm to gain a deeper insight into legal procedures and earn practical litigation experience. Studies include an emphasis in Immigration law, Privacy law, and Health Care. Currently awaiting bar results from the February 2025 bar exam. Results will be posted on April 25, 2025.

Education

Loyola University New Orleans College of Law
Juris Doctorate
New Orleans, LA
2021-2024

Rutgers University
Bachelor of Arts in Spanish and Sociology
New Brunswick, NJ
2018-2021

University of Valencia
Study Abroad Program
Valencia, Spain
Spring 2020

Experience

Staff Lawyer
New Hampshire Legal Assistance | Concord, NH
August 2024 - Present

- Completing applications for clients seeking status on a humanitarian basis, such as U/T visa, VAWA, and asylum
- Attending client meetings, acting as a translator in meetings, communicating directly with clients (mostly Spanish speaking), organizing files for closed cases, conducting legal research, analyzing statutes, learning how to draft various motions and memos
- Meeting with clients one on one to collect required documentation for the applications, as well as signatures
- Attending removal hearings to get a better understanding of the inner workings of such hearings and to learn proper court etiquette

Skills

- Legal Research/Writing
- Client Relations/Collaboration
- Negotiations/Debate
- Ethics
- Time Management
- Fluent in English and Spanish

Legal Intern, Receptionist, Paralegal
Pelton + Balducci Immigration Lawyers | New Orleans, LA
May 2022 – May 2023

- Transitioned from intern to part-time receptionist to paralegal, working 20 hours a week during my 2L year.
- Answering phone calls, primarily for our Spanish speaking clients as a translator
- Creating contracts, scheduling consultations, managing billing, legal files, inventory orders, new client profiles, and client legal documentation
- Working closely with our clients to fill out their applications, collect required documents, and file cases
- Accompanied clients to their appointments with federal agencies to act as their translators and legal representation

Research Assistant
Loyola Immigration Law Clinic | New Orleans, LA
September 2021 – May 2022

- University Immigration Law Clinic with focus on the local Spanish speaking population in need of legal assistance
- Acted as a translator for clients during meetings and over the phone, providing them consistent and timely case updates
- Wrote, put together, and filed case packets 15 hours a week as a full-time 1L student
- Frequented local courts and federal agencies to file the cases
- Worked heavily on the Mendez Rojas cases which involved filing at one time for upwards of 20 clients

Law Clerk
McCauley & Branchaud, P.C. | Rutland, VT
Summer 2019

- Learned sorting of files, shadowed civil cases in court, learned the inner working of a defense attorney's day to day activities and some real estate law

Maria I. Eveleth

[redacted]

EDUCATION

- Bachelor of Science, Rivier University, Nashua, New Hampshire
- Business Management Certificate, New Hampshire Technical College, Manchester, New Hampshire
- Juris Doctor University Pontificia Bolivariana, Medellin, Colombia (Completed 4 ½ years of a 5-year program)

EXPERIENCE AND ACCOMPLISHMENTS

2023-Present Department of Justice First Level Accredited Representative. As a DOJ Accredited Representative for NHLA's Immigration Justice Project, I represent immigrants in a myriad of immigration petitions with a special focus on petitions and applications that help protect victims of crimes.

2017-2023 Fair Housing Project Co-Director/Testing Coordinator, New Hampshire Legal Assistance, Manchester, New Hampshire. As a project codirector/testing coordinator I supervise HUD grant and grant supported work. Representing fair housing clients throughout the state, coordinating the only testing program in the state.

2015-2017 Testing Coordinator, New Hampshire Legal Assistance, Manchester, New Hampshire. As a testing coordinator I recruited and trained testers, conducted systemic testing in rental properties as well as testing requested by HUD.

2003-2015 Second Level Accredited Representative of a Nonprofit Organization Recognized by the Board of Immigration Appeals, New Hampshire Catholic Charities, Nashua, New Hampshire

2000-2003 First Level Accredited Representative of a Nonprofit Organization Recognized by the Board of Immigration Appeals, New Hampshire Catholic Charities, Windham, New Hampshire

As an accredited representative, I represented more than thirteen hundred individuals over a sixteen year period in a myriad of immigration matters, including but not limited to family petitions, permanent residence applications, applications to remove conditions on residence, special programs passed by Congress, naturalization applications, waivers of excludability, fiancé petitions, and individuals in removal proceedings.

Specialty: Family Based Immigration and Violence Against Women Act (VAWA) and U visas.

PRESENTATIONS:

Collaborated in many immigration presentations as a trainer on a variety of immigration topics nationwide.

SPECIAL SKILLS:

Bilingual English/Spanish.

RUTH HEINTZ

EDUCATION

University of California, Boalt Hall School of Law, Berkeley, CA
J.D., May 1995

Dartmouth College
B.A. cum laude with major in engineering sciences, June 1988

BAR ADMISSIONS

State Bar of California - 1996 (inactive)
State Bar of Ohio - 1997 (inactive)
State Bar of Oregon - 1999 (submitted Form A resignation in 2007)
State Bar of New Hampshire - 2004

EXPERIENCE

New Hampshire Legal Assistance, North Country, New Hampshire
Staff Attorney, starting June 2004, *Managing Attorney*, September 2008 to present.
Represent and provide legal advice to low-income and senior clients primarily living in northern New Hampshire with a wide variety of legal problems: housing (evictions, conditions, Section 8 terminations, fair housing); Social Security and Medicaid; family law (divorce, custody and visitation, child support, domestic violence restraining orders); unemployment compensation and other public benefits; utilities; and other matters. Appear in state and federal courts and at administrative hearings.

Southeastern Ohio Legal Services, Portsmouth, Zanesville, and Newark, Ohio
Staff Attorney, May 1996 to March 1999, April 2001 to May 2004.
Represented and provided legal advice to low-income clients living in rural Ohio with a wide variety of legal problems: family law (divorce, custody and visitation, child support, domestic violence); housing (evictions, conditions, rent escrow, land installment contracts, foreclosures); consumer law including predatory lending and debt collection; utilities; Social Security, unemployment compensation, and other public benefits; special education; wills; and other matters. Member of the "housing team" and "predatory lending team" to strategize and address concerns of low-income people. Appeared in state and federal courts and at administrative hearings.

Legal Aid Services of Oregon, Pendleton, Oregon
Staff Attorney, April 1999 to April 2001.
Represented and provided legal advice primarily to members and other Native American residents of the Umatilla Indian Reservation in various areas of poverty law and Indian law. Appeared in tribal and state courts and at administrative hearings.

San Francisco Neighborhood Legal Assistance Foundation, San Francisco, California
Domestic Relations Unit Law Clerk, January 1994 to May 1995.

East Bay Community Law Center, Berkeley, California
HIV Unit Intern, January 1995 to May 1995.

Legal Aid Society of Alameda County, Oakland, California
Law Clerk, June 1993 to June 1994.

Family Violence Law Center, Berkeley, CA
Volunteer, Spring and Summer 1993.

Tongass Alaska Girl Scout Council, Juneau, AK
VISTA Volunteer, November 1989 to November 1990.

Mary Krueger, Esq. · [redacted] ·
[redacted]

Education

University of New Hampshire School of Law	**Keene State College**
Concord, NH	Keene, NH
J.D., 2006	B.A. Psychology, 1994
GPA 3.76, top 10%	GPA 4.0
Robert M. Viles fellow, full scholarship	Honors, summa cum laude

Licensed Vermont and New Hampshire Attorney
Member, Vermont Bar Association, New Hampshire Bar Association.

Work Experience

2019-present — **New Hampshire Legal Assistance,** Claremont, NH
Staff Attorney

Advocate for low-income victim/survivors of domestic and sexual violence and human trafficking in family law and related civil legal matters including public housing, homelessness, town welfare, food stamps, unemployment, consumer law, TANF and other public benefits.

2017-2019 — **Vermont Packinghouse LLC,** North Springfield, VT
General Counsel

Work with General Manager on various business and legal issues. Ensure regulatory compliance in areas of Federal and State law; manage workers' compensation claims and safety; conduct legal research; participate in staff engagement activities; perform human resources tasks; oversee company communications; strategic planning.

2014-2017 — **New Hampshire Legal Assistance,** statewide, based in Claremont, NH
Deputy Director

Work with Executive Director as part of the Senior Management team to manage statewide civil legal services law firm mission and vision; manage NHLA programs, priorities, and staff to achieve organization goals; oversee legal work, litigation, policy advocacy, staff development and training, standards of practice and case management system; oversee hiring process; oversight of personnel matters; oversee IT and operations; input and decision-making responsibility on budget, insurance, audits, retirement planning, purchasing and other fiscal matters; oversee and update NHLA Policies and Procedures Manual; oversee leases, vendor contracts, office maintenance needs; oversee staff time and work duties; oversee client intake, client grievance procedures, conflicts, income eligibility waivers; maintain relationships with partner agencies; oversee internal and external communications via press and social media; manage individual case load.

2006-2014 — **New Hampshire Legal Assistance,** Claremont, NH
Project Director, Domestic Violence Advocacy Project (DVAP); Staff Attorney

Advocate for low-income victim/survivors of domestic and sexual violence in family law and related civil legal matters; oversee and coordinate DVAP activities including project attorney and paralegal work; serve as the liaison to project partners and community groups such as the New Hampshire Coalition Against Domestic and Sexual Violence, New Hampshire's Bar Association Pro Bono Program, domestic violence crisis centers and shelters, New Hampshire's Legal Advice and Referral Center, and New Hampshire Catholic Charities; responsible for drafting federal and state grant applications and biennial grant reports; serve as faculty on biennial statewide domestic violence trainings for *pro bono* lawyers and crisis center advocates; serve on the New Hampshire Governor's Commission on Domestic and Sexual Violence and Human Trafficking Commission; Advocate for clients on various legal issues including public housing, homelessness, town welfare, food stamps, unemployment, bankruptcy, TANF and domestic violence.

2001-2003 — **New Hampshire Public Radio,** Concord, NH
Executive Producer, "The Exchange," statewide daily public affairs program.

Managed program, host, staff, schedule and overall vision; researched, selected and assigned program topics; pre-interviewed and booked program guests; wrote and edited copy; produced and edited recorded elements; produced election coverage and other special projects.

1995-2001 — **New Hampshire Public Radio,** Concord, NH

Producer, "The Exchange," statewide daily public affairs program
Assistant Producer, "The Exchange," statewide daily public affairs program.
Assistant Producer, "Perspectives," daily half hour interview program.
"Voter's Voice" Election project coordinator, 1996 Presidential Primary.

Volunteer Activities

2016-present — **Springfield Elementary Schools Parent Teacher Association,** Springfield, VT
President; lead PTA in various efforts to improve Springfield schools; engage parents and teachers in building strong educational systems and experiences.

2016-present — **Girl Scout Leader: Troop #51293,** Springfield, VT
Lead girls in learning, leadership, life, outdoor and business skills.

2012-2017 — **American Civil Liberties Union New Hampshire,** Concord, NH
Board of Directors, Vice Chair

Executive committee, finance and economic justice committees and other board duties.

2007-2016 **Turning Points Network, Crisis Center,** Claremont, NH
Board of Directors, Past Treasurer, Past President
Support agency's current and future goals; fundraising, event planning; participate in strategic planning; oversee agency budget in collaboration with executive committee and Director.

2007-2017 **Access to Justice Commission,** Concord, NH
Member, appointed by New Hampshire Supreme Court.

ALY M. MCKNIGHT
[redacted]

EDUCATION

Northeastern University School of Law, Boston, MA, Juris Doctor, May 2022

- **Concentration:** Poverty Law & Economic Justice
- **Honors:** Commencement Speaker (2022), Forum Editor, *Northeastern University Law Review* (2021 – 2022); Chief Justice Ralph Gants Access to Justice Fellowship (2021); Associate Editor, *Northeastern University Law Review* (2020 – 2021)
- **Publications:** Aly McKnight, *NOTE: The Human Rights Approach to Black Maternal Mortality: Why Policymakers Should Listen to Black Moms*, 14 NE UNIV. L. REV. ___ 2022.
- **Research Assistant:** Under the supervision of Prof. Lucy Williams, summarized cases in international human rights law for ESCR-Net caselaw database (2020 – 2022)
- **Teaching Assistant:** Prof. Elizabeth Bloom, Legal Skills in Social Context (Winter 2020/21)
- **Poverty Law Clinic:** Represented clients seeking unemployment insurance, welfare assistance, and medical debt alleviation (Summer 2020)
- **Activities:** Disability Justice Caucus (July 2021 – May 2022), National Disabled Law Students Association, *Director of Social Media* (May 2020 – May 2021)

William Smith College, Geneva, NY

Bachelor of Arts in Sociology and Public Policy Studies, *magna cum laude*, May 2015

- **Honors:** Betsy Bullock Mitchell Award (graduating senior who best encompasses the values of William Smith) (2015); President's Civic Engagement Award (2015); Hai Timiai Sr. Honor Society (2014, 2015); Irving Louis Horowitz Prize in Sociology (2014); Laurel Soph./Jr. Honor Society (2012 – 2014); Anderson Centennial Scholar (2011 – 2015)
- **Teaching Fellow:** Sociology (supporting all sociology classes) (Sept. 2014 – May 2015)
- **Study Abroad:** Univ. KwaZulu-Natal, Pietermaritzburg, South Africa (Spring 2013)
- **Activities:** William Smith Congress, President (2014); Orientation Leader (Summer 2013, 2014); Civic Leader for Boys & Girls Clubs of Geneva (2012–2013)

PROFESSIONAL EXPERIENCE

New Hampshire Legal Assistance, Portsmouth, NH — Jan. 2024 – Present

Staff Attorney, Domestic Violence Advocacy Project

Provide direct legal representation to survivors of domestic violence with low incomes seeking counsel in NH protection order, divorce, and parenting cases.

Health Law Advocates, Boston, MA — Oct. 2022 – Oct. 2023

Staff Attorney/Medical-Legal Partnership for Immigrants Fellow

Provided direct services to immigrant clients seeking to access comprehensive public health insurance and eliminate medical debt. Upgraded 50 immigrant clients to comprehensive coverage. Eliminated $18,000 in medical debt. Participated in advocacy coalitions, developed relationships with hospitals and community health centers. Represented two disabled clients at appeal hearings with Office of Medicaid Board of Hearings. Testified before legislative Joint Committee on Health Care Financing.

Judge Thompson, U.S. Court of Appeals (1st Circuit), Boston, MA, — Sept. 2021 – Dec. 2021

Judicial Intern

Researched and wrote bench memoranda on pending civil and criminal appellate cases prior to oral argument before the First Circuit. Cite and fact-checked opinions before publication.

This resume is two pages long in a sans serif font to account for the visual access needs of readers.

AARP Foundation Litigation, Washington, D.C. Feb. 2021 – May 2021
Legal Intern
Conducted research and produced memos on issues including mootness doctrine, interrelated Medicaid and ADA/Rehabilitation Act statutes and regulations, and the valuation of privacy in claims for noneconomic damages. Used *Relativity* to review defendant documents in preparation for the deposition of witnesses.

Greater Boston Legal Services, Welfare Law Unit, Boston, MA Aug. 2020 – Nov. 2020
Legal Intern
Represented clients seeking food stamps, cash assistance, rent relief, and stimulus checks. Researched state-by-state practices of welfare benefits programs during the pandemic. Worked with interpreters and translators to effectively communicate with multilingual clients.

New Futures, Concord, NH Feb. 2017 – Aug. 2019
Vice President of Community Engagement (Sept. 2018 – Aug. 2019)
Developed and oversaw data management, training program, and organizing strategy for statewide health advocacy non-profit. Managed team of community engagement coordinators.

Training Director (Dec. 2017 – Aug. 2018)
Developed and delivered advocacy curriculum in communities across NH. Consulted and trained organizations to build statewide health advocacy capacity. Authored legislative policy guidance on substance use disorders for NH Public Health Association and served on Friends of NH Drug Courts board of directors.

Community Engagement Coordinator (Feb. – Dec. 2017)
Trained advocates on substance misuse issues throughout NH communities and mobilized them to testify at public hearings, contact legislators, and participate in coalitions.

Greater Nashua Public Health Network, Nashua, NH Oct. 2016 – Feb. 2017
Substance Misuse Continuum of Care Facilitator
Facilitated the development of continuum of care for substance use disorder (SUD) in the Nashua region.

Office of Mayor Jim Donchess, Nashua, NH Nov. 2015 – Sept. 2016
Assistant to the Mayor
Founded Mayor's Opioid Task Force and coordinated communication between 60+ community agencies. Developed internal city communications plan and wrote press releases and remarks for Mayor. Addressed citizen concerns. Maintained Mayor's calendar and social media.

BAR ADMISSION

Admitted in Massachusetts, November 2022. New Hampshire bar admission pending.

This resume is two pages long in a sans serif font to account for the visual access needs of readers.

Colleen Perry
[redacted]
[redacted]
[redacted]

Work Experience

Paralegal Advocate, Domestic Violence Advocacy Project
New Hampshire Legal Assistance
December 2023 to Present

- Working with DVAP team to provide legal support in civil protective order and family law cases for survivor/victim clients.
- Supporting the team in gathering information and documents for cases, litigation support, preparing draft documents, and working to support clients.
- Working within NHLA's holistic, client centered approach to ensure that the client's case is approached in a trauma informed, culturally sensitive manner.
- Participating in community engagement efforts.

Paralegal
Parnell, Michels and McKay
April 2023 to October 2023

- Responsible for sending daily correspondence to clients.
- Completing Financial Affidavits and Mandatory Disclosures for divorce and parenting proceedings.
- Scheduling initial consults and managing attorney schedules.
- Filing and organization as needed.

Court Advocate
YWCA - Manchester, NH
September 2021 to April 2023

- Providing legal advocacy to clients experiencing domestic and sexual violence.
- Assists clients in filling out legal paperwork.
- Works with local organizations to create networks of support for clients.
- Helps to train incoming staff and volunteers on court procedures and legal advocacy.

Instructor-Day Program
Aspire Living and Learning - Merrimack, NH
May 2019 to June 2021

- Ensuring the daily health and safety of the client.
- Implementation of the day program schedule developed by the team.
- Daily monitoring of the client and reporting any changes to management.
- Participating in development of the clients Individual Service Plan.
- Training new staff on the program to ensure continuity.

Paraeducator Two
Crotched Mountain Rehabilitation Center - Greenfield, NH
July 2018 to May 2019

- Directly supporting clients with Intellectual and Developmental Disabilities.
- Assisting clients develop meaningful relationships.
- Supporting clients with daily care and hygiene.
- Working to achieve the goals outlined in a client's Individualized Education Program.

Parts Coordinator
Mobility Works - Londonderry, NH
February 2016 to July 2018

- Responsible for ordering parts for 20 stores nationwide.
- Tracked packages daily and ensured timely delivery to stores.
- Helped maintain pants inventory and would replenish levels when needed.
- Resolved shipping issues that would arise daily.

Administrative Assistant
Mobility Works - Londonderry, NH
September 2015 to February 2016

- Took care of all the daily administrative tasks.
- Did daily cash reports and kept track of dealer plates.
- Provided support to mobility consultants.
- Answered phones and scheduled service appointments.

Freelance Writer
New Hampshire State Parks - New Hampshire
January 2015 to September 2015

- Traveled to New Hampshire State Parks and created articles and took pictures that the state used in marketing campaigns.

Education

Bachelor of Arts in English

Keene State College-Keene - Keene, NH

2008 to 2012

Elyssa Willadsen

[redacted]

EDUCATION

Vermont Law School, South Royalton, VT
Juris Doctor, January 2021

- G.P.A: 3.44, Dean's List: 2020 Spring Semester and 2019 Summer Semester
- National Association of Women Lawyers' Outstanding Law Student 2020

School of Visual Arts, New York, NY
Bachelors in Fine Arts, May 2015

- G.P.A: 3.78, Dean's Choice Selection 2015, Dean's List: 2010-2015

BAR ADMITTANCE

- Admitted to the Bar of the New Hampshire Supreme Court.
- Active member of the New Hampshire Bar Association.
- Admitted to the Bar of the Vermont Supreme Court.

EXPERIENCE

New Hampshire Legal Assistance, Concord, NH
Staff Attorney, Domestic Violence Advocacy Project, Jan. 2023- Present

- Providing pro bono legal representation for family law clients. This representation includes domestic violence, divorce, and parenting issues.

Law Office of Claudia Pringles, Montpelier, VT
Associate Attorney, Sept. 2021- Dec. 2022

- Handled most Probate matters and Guardianship cases. Guardianship work included participation in the Vermont Bar Association Low Bono Program. Drafted Estate Planning documents such as, Trusts, Wills, Advanced Directives, and Power of Attorneys. Handled representation of sellers in Real Estate transactions.

Have Justice – Will Travel, Vershire, VT
Full-time Legal Extern, Fall Semester 2020

- Communicated with clients, opposing counsel, and other necessary parties. Extensive research and writing assignments including memos, motions, and briefs. Attended hearings, mediations, and meeting with clients. Represented a client in a Relief from Abuse hearing and subsequent motions.

Appellate Advocacy Program, South Royalton, VT
Selected Student, Spring Semester 2020

- Worked in collaboration with other students to draft appeals to the Vermont Supreme Court on behalf of pro se litigants.

South Royalton Legal Clinic, South Royalton, VT
Part-time Student Clinician, Family Law Project, Fall Semester 2020

- Assisted the Supervising Attorney, Michelle Donnelly, with drafting motions, interviewing clients, and maintaining correspondence. Attended client meetings, hearings, and status conferences.

B&B Farms and CSA, Galloway, NJ
Field Hand, Mar. 2018 – Aug. 2018

- Performed daily activities to keep the farm functioning and assisted CSA members.

COMMUNITY INVOLVEMENT

Tabling Volunteer for Safeline, Inc., Chelsea Flea Market, Chelsea VT, July 16, 2022

- Informed event goers about Safeline's mission to assist Domestic & Sexual Violence survivors. Received donations and signatures for town budget allocations.

Parliamentarian of the Student Bar Association, September 2019 – April 2020

- Ensured order was maintained in SBA meetings through a thorough understanding of the Bylaws, Standing Rules, and Robert's Rules.

Co- Chair of Women's Law Society at Vermont Law School, April 2019 – April 2020

- Coordinated events and meetings, while upholding our group's goals and interests.

Program Leader at One Planet, Sept. 2018 – Dec. 2019

- Taught children how to prepare simple vegetable-centric meals as an after-school activity.

INTERESTS

- Outdoor activities, community involvement, reading, creative writing, cooking, and very amateur birding.

Ali Gennaro, Esq. (She/Her)

[redacted]

BAR ADMISSION

New Hampshire – Admitted October 2019

EXPERIENCE

New Hampshire Legal Assistance, Concord NH
Staff Attorney – Domestic Violence Advocacy Project
March 2025-Present

Provide comprehensive direct legal services to income qualified victim/survivors of domestic violence in high lethality cases. Represent qualified clients in family law matters where the opposing party is the abuser. Represent qualified clients in domestic violence protective order and stalking protective order cases in the Family and District Divisions of the Circuit Court. Represent clients in appeals to the New Hampshire Supreme Court.

603 Legal Aid, Concord, NH
Domestic Violence Staff Attorney
April 2024-February 2025

Provided advice and counsel, limited representation, and direct representation for income-qualified victim/survivors of domestic violence around New Hampshire. Collaborated with the New Hampshire Coalition Against Domestic and Sexual Violence and local crisis centers to provide information and support to both clients and advocates serving victim/survivors of domestic violence, sexual assault, and stalking. Collaborated with New Hampshire Legal Assistance's (NHLA) Domestic Violence Advocacy Program (DVAP) to better serve victim/survivors around the State. Assessed income qualified applicants for eligibility under both DVAP and Legal Assistance for Victims Grant criteria to make referrals to NHLA.

University of New Hampshire, Justice Studies Department, Durham, NH
Adjunct Professor
September 2022 – May 2024

Co-taught a 2-credit foundational course on basic civil and criminal litigation to undergraduate students. Prepared students to compete in American Mock Trial Association approved mock trial competitions and scrimmages.

Head Coach of Women's+ Rugby
September 2022 – Present

Coach a 40+ person squad of athletes in National Collegiate Rugby Division II in both 7s and 15s. In 2024, UNH finished 15th nationally in 7s and 11th nationally in 15s. Develop practice plans and game strategy. Oversee three assistant coaches to ensure practice plans are properly implemented and athletes get individual attention when needed. Advise student leadership on administration of the program.

Donahue, Tucker, and Ciandella, PLLC, Exeter, NH
Associate Attorney
September 2023 – April 2024

Associate attorney in the litigation and municipal practice groups of a mid-sized New Hampshire civil law firm. Responsibilities included, inter alia: drafting briefs, motions, and memorandum in anticipation of litigation and pre-litigation negotiation; drafting by-laws, warrant articles, and ordinances on behalf of municipalities; advising clients on property rights, including interpretation of deeds, zoning ordinances, and land use regulation.

Briefed and argued Monadnock Rod and Gun Club v. Town of Peterborough, 2024 N.H. 61 (affirmed on all issues), on behalf of the Appellee, Town of Peterborough.

New Hampshire Supreme Court, Concord, NH
Law Clerk
September 2021 – August 2023

Drafted opinions and orders on behalf of Associate Justice Hantz Marconi at the highest appellate court in the State of New Hampshire. Drafted bench memoranda and proposed questions to aid the Jusice in preparing for oral argument. Supervised law student and undergraduate interns.

New Hampshire Superior Courts, Rockingham County, Brentwood, NH
Law Clerk
August 2019 – August 2021

- Law Clerk Member of the New Hampshire Superior Court Return to Operations Committee for closures related to the COVID-19 pandemic. Conducted legal research and drafted orders for judges of the felony and civil trial court of the State of New Hampshire. Drafted orders for administrative appeals within the jurisdiction of the Superior Court. Supervised law student interns.

EDUCATION

Northeastern University School of Law, Boston, MA
Juris Doctor, May 2019
Teaching Assistant: Professor Roger Abrams, Torts, Fall 2017
Professor Rose Zoltek-Jick, Criminal Law, Spring 2018 and Spring 2019
Clinic: Northeastern University Prisoner's Rights Clinic, Fall 2017
Activities: President-American Constitution Society

University of Exeter, Exeter, Devon, United Kingdom
Master of Arts in Classics and Ancient History, *Merit*, September 2014
Thesis: *The Integration of Greek and Roman Medicine and the Importance of the 2nd Century BCE*
Research: *Doctor or Devil: Epigraphic Depictions of "Medicus" in Roman Funerary Monuments*, The British School of Rome, Italy, Spring 2014
Activities: Exeter Women's Rugby 1st Team

University of New Hampshire, Durham, NH
Bachelor of Arts in Classics, *Summa Cum Laude*, May 2012
Honors: Phi Beta Kappa National Honor Society; Eta Sigma Phi National Classics Honor Society; Two time recipient of the John C. Rouman Scholarship for Excellence in Classical Studies
Activities: UNH Women's Rugby Team; UNH Wrestling Team
Study Abroad: Intercollegiate Center for Classical Studies, Rome, Italy, Spring 2011

GRANT AGREEMENT

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

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		**1.2. State Agency Address** 1 Granite Place South, Concord, NH 03301	
1.3. Grantee Name Catholic Charities New Hampshire		**1.4. Grantee Address** 100 William Loeb Drive, Manchester, NH 03109-5324	
1.5 Grantee Phone # (603) 663-0203	**1.6. Account Number** 02-20-20-201510-5021-072-500575	**1.7. Completion Date** 03/31/2026	**1.8. Grant Limitation** $73,270
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 Dominique A Rust		**1.12. Name & Title of Grantee Signor 1** Dominique A. Rust, VP & COO	
Grantee Signature 2		**Name & Title of Grantee Signor 2**	
Grantee Signature 3		**Name & Title of Grantee Signor 3**	
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:** Christen Lavers **Assistant Attorney General, On:** / / 4/29/25			
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").

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

4. EFFECTIVE DATE: COMPLETION OF PROJECT.

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

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

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

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

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

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

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

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

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

7. RECORDS and ACCOUNTS.

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

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

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

8.1. PERSONNEL.

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

8.2. to perform such Project under all applicable laws.

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

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

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

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

9.1. DATA; RETENTION OF DATA; ACCESS.

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

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

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

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

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

10. CONDITIONAL NATURE 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

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

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

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

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

17. INSURANCE.

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

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

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

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

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

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

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

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

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

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

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

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EXHIBIT A

-SPECIAL PROVISIONS-

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

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

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

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

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

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

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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.

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

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

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

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

9 **Compliance with DOJ Financial Guide**

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

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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. Pan 38, currently, also sets out rules and requirements that pertain to subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations

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

21 **Restrictions on "lobbying"**

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

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

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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, 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)(l) and (2) that, generally speaking, make it unlawful, in the United States, to hire (or recruit for employment) certain aliens.

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

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

2. Monitoring

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

3. Allowable costs

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

4. Rules of construction

A. Staff involved in hiring process

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

B. Employment eligibility confirmation with E-verify

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

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

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

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

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

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

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

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

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

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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/I nteract-Minors.htm (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

34 **Publications**

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

35 **Requirement on use of volunteers**

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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.

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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 specialized legal services for victims of crime in New Hampshire, including but not limited to, expenses for personnel, benefits, travel, supplies and indirect costs.

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

3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) years after the close of the Federal Grant.

4. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.

5. All correspondence and submittals shall be directed to:
   NH Department of Justice
   Grants Management Unit
   1 Granite Place South
   Concord, NH 03301
   603-271-7820 or Rhonda.J.Beauchemin@doj.nh.gov

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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 $73,270 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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EXHIBIT D

-EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-

I, Dominique Rust [*responsible official*], certify that

Catholic Charities New Hampshire [Sub*recipient*] has has either completed the EEOP reporting tool certification at https://ojp.gov/about/ocr/faq_eeop.htm or completed an exemption form.

4/9/25 [*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

Karen Schoch [*official that completed training*] has completed

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

4/9/25 [*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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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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c. the Subrecipient understands that it must require any pass-through subrecipient to comply with all such applicable statutes (and associated regulations); and

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

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

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

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

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

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

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

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

Subrecipient Initials _____ 4/9/25

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.

Dominique A. Rust
Name of Authorized Signor

VP + COO
Title of Authorized Signor

Dominique A. Rust
Signature

4/9/25
Date

Subrecipient Initials DAR 4/9/25

EXHIBIT E

-NON-SUPPLANTING CERTIFICATION -

Supplanting defined

Federal funds must be used to supplement existing funds for program activities and must not replace those funds that have been appropriated for the same purpose. Supplanting shall be the subject of application review, as well as pre-award review, post-award monitoring, and audit. If there is a potential presence of supplanting, the Subrecipient or grantee will be required to supply documentation demonstrating that the reduction in non-Federal resources occurred for reasons other than the receipt or expected receipt of Federal funds. For certain programs, a written certification may be requested by the awarding agency or recipient agency stating that Federal funds will not be used to supplant State or local funds. See the OJP Financial Guide (Part II, Chapter 3)
http://www.ojp.usdoj.gov/financialguide/part2/part2chap3.htm.

Supplanting and job retention

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

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

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

Printed Name and Title of Authorized Signor: Dominique A. Rust, VP+COO

Signature: Dominique A Rust

Subrecipient Initials _____ 4/9/25

EXHIBIT F

NEW HAMPSHIRE DEPARTMENT OF JUSTICE

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

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

1. LOBBYING

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

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

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

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

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

Subrecipient Initials _____ 4/9/25

EXHIBIT F

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Subrecipient certifies, with respect to prospective participants in a primary tier "covered transaction," as defined at 2 C.F.R. § 2867.20(a), that neither it nor any of its principals—
(a) is presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;

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

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

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

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

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

3. FEDERAL TAXES

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

Subrecipient Initials 4/9/25

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

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

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

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

As required by the Drug-Free Workplace Act of 1988, as implemented at 28 C.F.R. Part 83, Subpart F, for grantees, as defined at 28 C.F.R. §§ 83.620 and 83.650:
A. The Subrecipient certifies and assures that it will, or will continue to, provide a drug-free workplace by—

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

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

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

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

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

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

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

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

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

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

Subrecipient Initials _____ 4/9/25

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.

Dominique A. Rest — Name of Authorized Signor

VP + COO — Title of Authorized Signor

Dominique A. Rest — Signature

4/9/25 — Date

Catholic Charities New Hampshire, 100 William Loeb Drive, Manchester, NH 03109-5324

Name and Address of Agency

Subrecipient Initials DMR 4/9/25

EXHIBIT G

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

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

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

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

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

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

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

Subrecipient Initials 4/9/25

EXHIBIT G
Certification

Dominique A. Rust
Name of Authorized Signor

VP + COO
Title of Authorized Signor

Dominique A Rust
Signature

4/9/25
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: **QAWDKAJYFXJ8**

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

__✓__NO _____YES

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

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

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

_____NO _____YES

If the answer to #3 above is YES, stop

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

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

Subrecipient Initials _____ 4/9/25

EXHIBIT G
Certification

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Subrecipient Initials BAR 4/9/25

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 CATHOLIC CHARITIES NEW HAMPSHIRE is a New Hampshire Trade Name registered to transact business in New Hampshire on November 17, 2014. 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: **717711**

Certificate Number: **0007148036**

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.

David M. Scanlan

Secretary of State

CERTIFICATE OF AUTHORITY

Peter Adam Coughlin

I, _____, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of New Hampshire Catholic Charities dba Catholic Charities NH.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on September 25, 2024, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Tom Blonski, Dominique Rust, and David Hildenbrand (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of New Hampshire Catholic Charities dba Catholic Charities NH to enter into contracts or agreements with the
(Name of Corporation/ LLC)
State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

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

Dated: 04/08/25

Signature of Elected Officer
Name: Peter Adam Coughlin
Title: CCNH Board of Trustees Secretary

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 03/03/2025

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 rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME: Suzanne Robotham	
Porter & Curtis, A Division of Heffernan Insurance Brokers 225 State Road Media, PA 19063	PHONE (A/C, No, Ext):	FAX (A/C, No):
	E-MAIL ADDRESS: srobotham@portercurtis.com	

INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A :	THE NATIONAL CATHOLIC RISK RETENTION GROUP, INC	10083
INSURER B :	CHURCH MUTUAL INSURANCE COMPANY	18767
INSURER C :	MANFACTURERS ALLIANCE INSURANCE COMPANY	36897
INSURER D :		
INSURER E :		
INSURER F :		

INSURED
NH CATHOLIC CHARITIES - ADMINISTRATION
100 William Loeb Drive
Unit 3
MANCHESTER, NH 03109

COVERAGES **CERTIFICATE NUMBER:** C000254078 **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE [ ] OCCUR [X] GEN'L AGGREGATE LIMIT APPLIES PER: POLICY [ ] PRO-JECT [ ] LOC OTHER:			RRG-0402025-1	03/01/2025	03/01/2026	EACH OCCURRENCE	$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ Included
							MED EXP (Any one person)	$ Not Covered
							PERSONAL & ADV INJURY	$ 1,000,000
							GENERAL AGGREGATE	$ None Applicable
							PRODUCTS - COMP/OP AGG	$ None Applicable
								$
B	AUTOMOBILE LIABILITY X ANY AUTO OWNED AUTOS ONLY - SCHEDULED AUTOS HIRED AUTOS ONLY - NON-OWNED AUTOS ONLY			0500000 09-861983	03/01/2025	03/01/2026	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
A	[ ] UMBRELLA LIAB [X] OCCUR [X] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [ ] RETENTION $			XS-0402025-1	03/01/2025	03/01/2026	EACH OCCURRENCE	$ 14,000,000
							AGGREGATE	$ N/A
								$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y/N [ ] N/A (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below			202500 1594803	03/01/2025	03/01/2026	X PER STATUTE [ ] OTH-ER	
							E.L. EACH ACCIDENT	$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000
B	Auto Physical Damage			0500000 09-727898	03/01/2025	03/01/2026	Actual Cash Value Less $1,000 Ded. Comp & Coll	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
The limits include applicable retentions. The certificate holder is included as an Additional Insured if required by written contract with regards to Grant and Loan agreement.

CERTIFICATE HOLDER

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

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BAKER
NEWMAN
NOYES

New Hampshire Catholic Charities

Combined Financial Statements and Other Financial Information

Years Ended March 31, 2024 and 2023
With Independent Auditors' Report

Baker Newman & Noyes LLC
MAINE | MASSACHUSETTS | NEW HAMPSHIRE
800.244.7444 | www.bnncpa.com

HLB THE GLOBAL ADVISORY AND ACCOUNTING NETWORK

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED FINANCIAL STATEMENTS
AND OTHER FINANCIAL INFORMATION

Years Ended March 31, 2024 and 2023

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BAKER NEWMAN NOYES

Baker Newman & Noyes LLC
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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
New Hampshire Catholic Charities

Opinion

We have audited the combined financial statements of New Hampshire Catholic Charities, d/b/a Catholic Charities New Hampshire (the Organization), which comprise the combined statements of financial position as of March 31, 2024 and 2023, the related combined statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the combined financial statements (collectively, the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of March 31, 2024 and 2023, and the results of their operations, their functional expenses and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

To the Board of Trustees
New Hampshire Catholic Charities

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

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

To the Board of Trustees
New Hampshire Catholic Charities

Other Matter

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

Baker Newman & Noyes LLC

Manchester, New Hampshire
July 16, 2024

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENTS OF FINANCIAL POSITION

March 31, 2024 and 2023

ASSETS
(In thousands)

	2024	2023
Current assets:		
Cash and cash equivalents	$ 15,249	$ 20,179
Accounts receivable	7,839	5,105
Pledges, contributions and grants receivable	753	160
Inventory	1,220	971
Prepaid expenses	290	216
Patient, tenant and other cash held in trust	499	553
Total current assets	25,850	27,184
Restricted cash	163	163
Fixed assets:		
Land and improvements	2,619	2,639
Building and improvements	62,815	62,552
Equipment and vehicles	9,608	10,202
Furniture and fixtures	2,936	3,147
Leasehold improvements	2,378	1,566
Construction in process	457	882
	80,813	80,988
Less accumulated depreciation	(41,494)	(40,911)
Fixed assets, net	39,319	40,077
Other assets:		
Investments, at fair value	58,683	64,109
Operating lease right-of-use assets	4,280	4,488
Other assets held for restrictive purposes	396	396
Other	123	187
Total other assets	63,482	69,180
Total assets	$128,814	$136,604

LIABILITIES AND NET ASSETS
(In thousands)

	2024	2023
Current liabilities:		
Current portion of long-term debt	$ –	$ 568
Current portion of operating lease liabilities	192	177
Accounts payable:		
Trade	1,948	2,160
Other	779	723
Due to affiliates	114	137
Accrued salaries and wages	915	829
Employee benefits payable	1,307	1,160
Patient, tenant and other cash held in trust	499	553
Deferred revenue	361	89
Total current liabilities	6,115	6,396
Long-term debt, net of current portion:		
Principal amount	1,125	14,625
Less unamortized bond issuance costs	–	(42)
Long-term debt, less unamortized bond issuance costs	1,125	14,583
Operating lease liabilities, net of current portion	4,209	4,373
Total noncurrent liabilities	5,334	18,956
Total liabilities	11,449	25,352
Net assets:		
Without donor restrictions:		
Undesignated	99,514	82,630
Board-designated for capital reserves	6,169	16,303
	105,683	98,933
With donor restrictions:		
Purpose restrictions	9,312	10,091
Restricted endowment appreciation	309	167
Restricted in perpetuity – endowment	2,061	2,061
	11,682	12,319
Total net assets	117,365	111,252
Total liabilities and net assets	$128,814	$136,604

See accompanying notes.

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENT OF ACTIVITIES

Year Ended March 31, 2024
(In thousands)

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, gains and other support:			
Patient and resident services	$ 51,596	$ –	$ 51,596
Program service fees – children's school	2,032	–	2,032
Annual appeal	3,526	–	3,526
Bequests, grants, donations and fundraising	13,800	1,317	15,117
In-kind donations	22,594	–	22,594
Net assets released from restrictions	2,727	(2,727)	–
Management fee income	177	–	177
Other	2,100	–	2,100
Total revenue, gains and other support	98,552	(1,410)	97,142
Expenses:			
Program services:			
Rehabilitation and nursing centers, including interest of $95	44,581	–	44,581
Family services	982	–	982
Parish and community services	1,431	–	1,431
Children's school	1,954	–	1,954
Senior living communities, including interest of $199	1,444	–	1,444
Assisted living services, including interest of $15	1,894	–	1,894
Liberty House	1,218	–	1,218
New Generation	1,059	–	1,059
St. Jacinta Healthcare Staffing	2,729	–	2,729
Food bank program	33,673	–	33,673
Food bank real estate	349	–	349
Our Place	483	–	483
Residence for infirmed priests, including interest of $43	403	–	403
Immigration	1,077	–	1,077
Other programs	682	–	682
Fundraising:			
Annual campaign and other events	2,490	–	2,490
Support services:			
General and administrative, including interest of $11	3,704	1	3,705
Total expenses	100,153	1	100,154
Investment income, net	7,976	774	8,750
Forgiveness of related-party debt	375	–	375
Total change in net assets	6,750	(637)	6,113
Net assets, beginning of year	98,933	12,319	111,252
Net assets, end of year	$105,683	$11,682	$117,365

See accompanying notes.

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENT OF ACTIVITIES

Year Ended March 31, 2023
(In thousands)

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, gains and other support:			
Patient and resident services	$ 46,928	$ –	$ 46,928
Program service fees – children's school	1,674	–	1,674
Annual appeal	3,454	–	3,454
Bequests, grants, donations and fundraising	12,476	2,047	14,523
In-kind donations	21,586	–	21,586
Net assets released from restrictions	2,564	(2,564)	–
Management fee income	143	–	143
COVID-19 related funding	1,566	–	1,566
Other	2,015	–	2,015
Total revenue, gains and other support	92,406	(517)	91,889
Expenses:			
Program services:			
Rehabilitation and nursing centers, including interest of $92	40,961	–	40,961
Family services	1,029	–	1,029
Parish and community services	1,516	–	1,516
Children's school	1,860	–	1,860
Senior living communities, including interest of $197	1,435	–	1,435
Assisted living services, including interest of $14	1,863	–	1,863
Liberty House	1,194	–	1,194
New Generation	987	–	987
St. Jacinta Healthcare Staffing	3,390	–	3,390
Food bank program	32,418	–	32,418
Food bank real estate	343	–	343
Our Place	459	–	459
Residence for infirmed priests, including interest of $45	366	–	366
Immigration	1,101	–	1,101
Other programs	814	–	814
Fundraising:			
Annual campaign and other events	2,913	–	2,913
Support services:			
General and administrative, including interest of $11	3,531	1	3,532
Total expenses	96,180	1	96,181
Investment loss, net	(3,092)	(342)	(3,434)
Total change in net assets	(6,866)	(860)	(7,726)
Net assets, beginning of year	105,799	13,179	118,978
Net assets, end of year	$ 98,933	$12,319	$111,252

See accompanying notes.

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended March 31, 2024
(In thousands)

	Without Donor Restrictions										
	Family Services	Parish and Community Services	Our Place	Residence for Infirmed Priests	Immi-gration	Liberty House	St. Jacinta Healthcare Staffing	New Gen-eration	Other Programs	Total Programs/ Home Office	Food Bank
Salaries and wages	$ 578	$ 721	$ 252	$ 145	$ 649	$ 520	$ 2,006	$ 618	$ 323	$ 5,812	$ 2,084
Employee benefits	100	153	40	11	142	106	68	67	1	688	409
Payroll taxes	41	51	18	–	46	–	159	45	17	377	148
Professional fees	–	–	–	–	–	1	–	1	10	12	28
Fundraising costs	–	–	–	–	–	–	–	–	–	–	–
Purchased services - healthcare	–	–	–	3	–	–	442	–	–	445	–
Other purchased services	10	13	17	29	2	20	–	33	49	173	700
Advertising and promotion	6	–	–	–	–	75	4	9	3	97	76
Recruiting advertising	1	–	–	–	1	–	17	2	–	21	5
Office supplies	2	3	3	1	3	1	–	1	2	16	14
Healthcare supplies	–	–	–	–	–	–	–	–	–	–	–
Other supplies	4	4	5	10	4	114	–	18	5	164	79
Postage and shipping	1	2	–	–	1	2	–	2	1	9	352
Program materials	–	–	39	–	–	–	–	2	–	41	17
Printing	–	1	–	–	1	7	–	5	–	14	496
Telephone	8	10	4	1	5	6	2	2	4	42	18
Dues and subscriptions	1	–	3	1	21	1	–	1	1	29	17
Information technology	17	20	4	3	15	15	16	12	3	105	122
Rent and occupancy costs	34	56	7	46	24	40	–	68	121	396	670
Equipment maintenance, repair and rentals	2	3	–	1	3	41	–	7	–	57	189
Travel	6	4	2	–	1	5	1	4	–	23	74
Hospitality	–	–	–	–	–	–	–	–	–	–	–
Conferences and meetings	5	–	2	–	5	–	–	3	–	15	38
Education and activities	–	–	–	–	–	–	–	–	–	–	–
Interest	–	–	–	43	–	–	–	–	–	43	–
Depreciation	–	–	10	49	–	193	2	54	360	668	183
Insurance	6	8	4	8	5	12	11	12	56	122	85
Miscellaneous	–	(5)	–	–	1	1	–	5	3	5	19
Grants and awards	–	191	–	–	–	–	–	–	25	216	264
Food purchases and vending	–	–	–	28	–	2	–	2	–	32	5,860
Food donations	–	–	–	–	–	–	–	–	–	–	21,644
Nursing facility assessment tax	–	–	–	–	–	–	–	–	–	–	–
Gain on disposal of fixed assets	–	–	–	–	–	(2)	–	–	–	(2)	–
Bad debts	–	–	–	–	–	–	–	–	–	–	–
Administration costs	158	196	72	23	146	55	–	83	47	780	494
RCB sponsorship	–	–	–	–	–	–	–	–	–	–	–
Bank service charges	2	–	1	1	2	3	1	3	–	13	82
	$ 982	$ 1,431	$ 483	$ 403	$ 1,077	$ 1,218	$ 2,729	$ 1,059	$ 1,031	$ 10,413	$ 34,167

	Without Donor Restrictions										
	St. Charles School	Six Rehabilitation and Nursing Centers	Senior Living Communities	Warde Assisted Living	Total Program Services	Total Fundraising	General and Administration	Eliminations	Total Without Donor Restrictions	With Donor Restrictions	Total
Salaries and wages	$ 1,344	$ 19,078	$ 206	$ 1,015	$29,539	$ 1,364	$ 2,643	$ –	$ 33,546	$ –	$ 33,546
Employee benefits	204	3,734	100	129	5,264	210	517	–	5,991	–	5,991
Payroll taxes	93	1,403	17	68	2,106	97	185	–	2,388	–	2,388
Professional fees	3	117	2	1	163	–	158	–	321	–	321
Fundraising costs	–	–	–	–	–	293	–	–	293	–	293
Purchased services - healthcare	–	11,478	2	36	11,961	–	–	(2,659)	9,302	–	9,302
Other purchased services	45	121	65	114	1,218	–	32	–	1,250	–	1,250
Advertising and promotion	–	4	3	4	184	9	4	–	197	–	197
Recruiting advertising	4	262	1	–	293	–	45	–	338	–	338
Office supplies	5	58	2	3	98	5	9	–	112	–	112
Healthcare supplies	–	1,160	–	4	1,164	–	–	–	1,164	–	1,164
Other supplies	21	475	16	50	805	1	17	–	823	–	823
Postage and shipping	1	7	–	–	369	105	7	–	481	–	481
Program materials	8	–	1	2	69	–	–	–	69	–	69
Printing	–	7	1	1	519	155	4	–	678	–	678
Telephone	5	135	2	7	209	7	38	–	254	–	254
Dues and subscriptions	2	101	–	8	157	4	30	–	191	–	191
Information technology	14	295	16	13	565	51	415	–	1,031	–	1,031
Rent and occupancy costs	57	1,508	359	225	3,215	–	380	(494)	3,101	1	3,102
Equipment maintenance, repair and rentals	4	102	3	3	358	5	17	–	380	–	380
Travel	1	34	1	1	134	3	43	–	180	–	180
Hospitality	–	–	–	–	–	1	17	–	18	–	18
Conferences and meetings	4	43	–	–	100	17	65	–	182	–	182
Education and activities	3	–	–	–	3	–	–	–	3	–	3
Interest	–	95	199	15	352	–	11	–	363	–	363
Depreciation	101	1,381	409	56	2,798	–	229	–	3,027	–	3,027
Insurance	21	756	36	24	1,044	–	29	–	1,073	–	1,073
Miscellaneous	1	87	(2)	2	112	–	62	–	174	–	174
Grants and awards	–	–	–	–	480	24	125	–	629	–	629
Food purchases and vending	12	1,257	–	112	7,273	–	1	–	7,274	–	7,274
Food donations	–	–	–	–	21,644	–	–	–	21,644	–	21,644
Nursing facility assessment tax	–	2,530	–	–	2,530	–	–	–	2,530	–	2,530
Gain on disposal of fixed assets	–	–	–	–	(2)	–	–	–	(2)	–	(2)
Bad debts (recoveries)	–	980	–	(1)	979	–	–	–	979	–	979
Administration costs	–	–	–	–	1,274	122	(1,396)	–	–	–	–
RCB sponsorship	–	–	–	–	–	–	15	–	15	–	15
Bank service charges	1	32	5	2	135	17	2	–	154	–	154
	$ 1,954	$ 47,240	$ 1,444	$ 1,894	$97,112	$ 2,490	$ 3,704	$ (3,153)	$100,153	$ 1	$100,154

See accompanying notes.

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended March 31, 2023
(In thousands)

	Without Donor Restrictions										
	Family Services	Parish and Community Services	Our Place	Residence for Infirmed Priests	Immi-gration	Liberty House	St. Jacinta Healthcare Staffing	New Gen-eration	Other Programs	Total Programs/ Home Office	Food Bank
Salaries and wages	$ 584	$ 774	$ 247	$ 137	$ 679	$ 462	$ 2,470	$ 574	$ 292	$ 6,219	$ 1,948
Employee benefits	122	166	47	12	148	115	44	75	23	752	443
Payroll taxes	42	56	18	–	48	–	193	42	15	414	138
Professional fees	–	–	–	–	–	3	–	–	22	25	29
Fundraising costs	–	–	–	–	–	–	–	–	–	–	–
Purchased services - healthcare	–	–	–	2	–	–	641	–	–	643	–
Other purchased services	16	20	26	6	2	48	–	34	39	191	663
Advertising and promotion	–	–	–	–	–	54	1	2	2	59	95
Recruiting advertising	–	–	–	–	–	–	6	–	–	6	2
Office supplies	2	3	2	1	3	4	1	3	1	20	21
Healthcare supplies	–	–	–	–	–	–	–	–	–	–	–
Other supplies	3	4	2	10	2	121	–	17	146	305	84
Postage and shipping	–	2	–	–	1	1	–	1	1	6	264
Program materials	–	–	19	–	–	–	–	2	–	21	38
Printing	–	1	–	–	1	15	–	2	–	19	633
Telephone	10	12	5	1	6	5	3	3	5	50	20
Dues and subscriptions	1	–	–	–	19	–	–	2	1	23	13
Information technology	31	34	4	2	21	17	20	16	6	151	144
Rent and occupancy costs	46	67	8	41	22	37	1	52	126	400	637
Equipment maintenance, repair and rentals	3	4	1	1	3	40	–	11	–	63	192
Travel	5	5	2	–	2	5	1	4	1	25	84
Hospitality	–	–	–	–	–	–	–	–	–	–	–
Conferences and meetings	1	10	1	–	5	–	–	2	–	19	52
Education and activities	–	–	–	–	–	–	–	–	–	–	–
Interest	–	–	–	45	–	–	–	–	–	45	–
Depreciation	–	–	7	49	–	191	1	47	352	647	150
Insurance	7	10	4	8	4	11	8	8	50	110	72
Miscellaneous	–	1	–	–	–	1	–	3	1	6	42
Grants and awards	4	138	2	–	–	–	–	–	25	169	291
Food purchases and vending	–	–	–	29	–	10	–	2	–	41	6,072
Food donations	–	–	–	–	–	–	–	–	–	–	20,229
Vista cost share	–	–	–	–	–	–	–	–	7	7	–
Parish allocations	–	–	–	–	–	–	–	–	–	–	–
Nursing facility assessment tax	–	–	–	–	–	–	–	–	–	–	–
Bad debts	–	–	–	–	–	–	–	–	–	–	–
Administration costs	150	209	63	22	134	52	–	83	42	755	485
RCB sponsorship	–	–	–	–	–	–	–	–	–	–	–
Bank service charges	2	–	1	–	1	2	–	2	–	8	71
	$ 1,029	$ 1,516	$ 459	$ 366	$ 1,101	$ 1,194	$ 3,390	$ 987	$ 1,157	$ 11,199	$ 32,912

	Without Donor Restrictions										
	St. Charles School	Six Rehabilitation and Nursing Centers	Senior Living Communities	Warde Assisted Living	Total Program Services	Total Fundraising	General and Administration	Eliminations	Total Without Donor Restrictions	With Donor Restrictions	Total
Salaries and wages	$ 1,230	$ 17,638	$ 223	$ 1,026	$28,284	$ 1,394	$ 2,330	$ –	$ 32,008	$ –	$ 32,008
Employee benefits	243	3,482	99	117	5,136	275	458	–	5,869	–	5,869
Payroll taxes	83	1,327	19	52	2,033	98	162	–	2,293	–	2,293
Professional fees	5	131	3	3	196	–	334	–	530	–	530
Fundraising costs	–	–	–	–	–	518	–	–	518	–	518
Purchased services - healthcare	–	12,037	22	89	12,791	–	–	(3,432)	9,359	–	9,359
Other purchased services	55	98	40	24	1,071	–	30	–	1,101	–	1,101
Advertising and promotion	–	9	–	5	168	19	7	–	194	–	194
Recruiting advertising	1	91	1	2	103	–	184	–	287	–	287
Office supplies	5	69	3	1	119	7	9	–	135	–	135
Healthcare supplies	–	1,121	–	6	1,127	–	–	–	1,127	–	1,127
Other supplies	15	480	14	47	945	4	21	–	970	–	970
Postage and shipping	–	4	–	–	274	66	5	–	345	–	345
Program materials	6	–	–	–	65	–	–	–	65	–	65
Printing	–	9	–	1	662	172	3	–	837	–	837
Telephone	4	116	2	5	197	8	25	–	230	–	230
Dues and subscriptions	2	98	–	7	143	5	33	–	181	–	181
Information technology	13	242	14	6	570	64	256	–	890	–	890
Rent and occupancy costs	50	1,397	347	246	3,077	–	377	(494)	2,960	1	2,961
Equipment maintenance, repair and rentals	5	124	4	3	391	6	17	–	414	–	414
Travel	1	11	1	–	122	4	39	–	165	–	165
Hospitality	–	–	–	–	–	1	15	–	16	–	16
Conferences and meetings	9	51	–	–	131	14	91	–	236	–	236
Education and activities	6	–	–	–	6	–	–	–	6	–	6
Interest	–	92	197	14	348	–	11	–	359	–	359
Depreciation	95	1,230	404	58	2,584	–	198	–	2,782	–	2,782
Insurance	21	705	35	27	970	–	20	–	990	–	990
Miscellaneous	1	69	5	5	128	1	72	–	201	–	201
Grants and awards	–	–	–	–	460	24	166	–	650	–	650
Food purchases and vending	10	1,174	–	116	7,413	–	1	–	7,414	–	7,414
Food donations	–	–	–	–	20,229	–	–	–	20,229	–	20,229
Vista cost share	–	–	–	–	7	–	–	–	7	–	7
Parish allocations	–	–	–	–	–	68	–	–	68	–	68
Nursing facility assessment tax	–	2,354	–	–	2,354	–	–	–	2,354	–	2,354
Bad debts	–	223	–	2	225	–	28	–	253	–	253
Administration costs	–	–	–	–	1,240	141	(1,381)	–	–	–	–
RCB sponsorship	–	–	–	–	–	–	15	–	15	–	15
Bank service charges	–	11	2	1	93	24	5	–	122	–	122
	$ 1,860	$ 44,393	$ 1,435	$ 1,863	$93,662	$ 2,913	$ 3,531	$ (3,926)	$ 96,180	$ 1	$ 96,181

See accompanying notes.

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENTS OF CASH FLOWS

Years Ended March 31, 2024 and 2023
(In thousands)

	2024	2023
Operating activities:		
Change in net assets	$ 6,113	$ (7,726)
Adjustments to reconcile change in net assets to net cash used by operating activities:		
Restricted donations	(1,317)	(2,047)
Depreciation	3,027	2,782
Amortization of bond issuance costs	2	2
Write-off of unamortized bond issuance costs	40	–
Noncash lease expense	59	62
Forgiveness of related-party debt	(375)	–
Realized and unrealized (gains) losses on investments, net	(6,484)	5,014
Net investment income reinvested	(2,271)	(1,542)
Food donations received	(22,410)	(21,142)
Food donations distributed	21,644	20,229
Changes in operating assets and liabilities:		
Accounts receivable	(2,734)	(945)
Inventory	517	705
Prepaid expenses	(74)	(50)
Pledges, grants and contributions receivable	(593)	(135)
Due to affiliates	(23)	54
Other assets	64	161
Accounts payable and accrued expenses	77	1,319
Deferred revenue	272	(1,586)
Net cash used by operating activities	(4,466)	(4,845)
Investing activities:		
Purchases of fixed assets, net	(2,269)	(3,779)
Sales (purchases) of investments, net	14,181	(3,999)
Net cash provided (used) by investing activities	11,912	(7,778)
Financing activities:		
Principal payments on long-term debt	(13,693)	(672)
Restricted donations	1,317	2,047
Net cash (used) provided by financing activities	(12,376)	1,375
Decrease in cash, cash equivalents and restricted cash	(4,930)	(11,248)
Cash, cash equivalents and restricted cash, beginning of year	20,342	31,590
Cash, cash equivalents and restricted cash, end of year	$ 15,412	$ 20,342

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENTS OF CASH FLOWS (CONTINUED)

Years Ended March 31, 2024 and 2023
(In thousands)

	2024	2023
Supplemental disclosure of cash flow information:		
Interest paid	$ 361	$ 357
Noncash investment and financing activities:		
Right-of-use assets and operating liabilities recorded upon adoption of ASC 842	$ –	$ 4,325
Right-of-use assets obtained in exchange for new operating lease liabilities	$ 20	$ 378
Reconciliation of the combined statements of cash flows to the combined statements of financial position:		
Cash and cash equivalents	$ 15,249	$ 20,179
Restricted cash	163	163
	$ 15,412	$ 20,342

See accompanying notes.

1. Description of Organization and Summary of Significant Accounting Policies

Organization

New Hampshire Catholic Charities d/b/a Catholic Charities New Hampshire (the Organization) is a nonprofit organization which provides health and social service programs to individuals throughout the State of New Hampshire. As of March 31, 2024, the Organization owns and operates the following wholly-owned agencies: six licensed rehabilitation and nursing centers, one assisted living facility, four senior living communities, a food bank and a children's school, all of which are located in New Hampshire.

The combined financial statements include the accounts of the social service activities of the Organization and its wholly-owned agencies and funds: Mount Carmel, St. Vincent de Paul, St. Ann, St. Francis, St. Teresa, and Warde Rehabilitation and Nursing Centers (collectively the Rehabilitation and Nursing Centers); Warde Assisted Living; Bishop Bradley, Bishop Primeau and Bishop Gendron Senior Living Communities and Searles Place at Warde (collectively the Senior Living Communities); St. Charles School; the New Hampshire Food Bank (the Food Bank); and the associated donor-restricted funds. Warde Rehabilitation and Nursing Center, Warde Assisted Living and Searles Place at Warde are collectively referred to herein as Warde Health Center. All significant interagency balances and transactions have been eliminated in the accompanying combined financial statements.

The Food Bank's assets, liabilities, net assets, revenues and expenses are separately stated in the combining information. Any revenue received from and expenses resulting from the capital campaign initiated by the Organization on behalf of the Food Bank were considered fundraising revenue or expense. The capital campaign funds were used to defray costs associated with the purchase and renovation of a warehouse used by the Food Bank, land improvements to the property, and fixed equipment. These assets are considered to be owned by the Home Office. The related expenses and depreciation expense for these assets are included in the Home Office accounts. Included in the Food Bank accounts is rent expense of $494 for 2024 and 2023 for the use of the facility, which has been eliminated in the combined totals.

Basis of Presentation

The accompanying combined financial statements have been prepared using the accrual basis of accounting. In accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), the Organization is required to report information regarding its financial position and activities according to the following net asset classifications:

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

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

1. **Description of Organization and Summary of Significant Accounting Policies (Continued)**

Cash and Cash Equivalents

The Organization considers certificates of deposit and other highly liquid debt instruments with a maturity of three months or less from the date of purchase to be cash equivalents.

The Organization considers money market accounts and other highly liquid debt securities managed by its investment advisors as investments and not as cash equivalents, since it is the Organization's intention to invest these funds for long-term purposes.

The Organization customarily maintains amounts on deposit in various bank and brokerage accounts which, at times, may exceed the limit of federal deposit insurance coverage. The Organization has not experienced any losses on such accounts.

Accounts Receivable

Patient accounts receivable for which the unconditional right to payment exists are receivables if the right to consideration is unconditional and only the passage of time is required before payment of that consideration is due. Accounts receivable at March 31, 2024 and 2023 reflect the fact that any estimated uncollectible amounts are generally considered implicit price concessions that are a direct reduction to accounts receivable rather than allowance for doubtful accounts. Certain uncollectible amounts that are not deemed to be price concessions may continue to be reported as bad debts in the accompanying combined statements of activities. At March 31, 2024 and 2023, estimated implicit price concessions of $1,310 and $568, respectively, have been recorded as reductions to accounts receivable balances to enable the Organization to record revenues and accounts receivable at the estimated amounts expected to be collected. Patient accounts receivable totaled $5,520, $4,389 and $3,578 at March 31, 2024, 2023 and 2022, respectively.

A substantial portion (approximately 70% in 2024 and 84% in 2023) of accounts receivable arose from the operations of the Rehabilitation and Nursing Centers, and are primarily due from the Federal Government and the State of New Hampshire. The Organization does not generally require collateral for the extension of credit.

Pledges, Contributions and Grants Receivable

Pledges receivable are recognized as revenue when the unconditional promise to give is made. Pledges are recorded at the net present value of estimated future cash flows. The Organization estimates the allowance for uncollectible pledges based on specific review, current economic conditions and historical loss factors, if applicable. The Organization records other contributions receivable when there is sufficient evidence in the form of verifiable documentation that an unconditional promise was received. See note 11.

The Organization receives grant funding from various federal, state, and local governments to provide a variety of program services to the public based on specific requirements included in the agreements. Such grants are nonreciprocal transactions and include conditions stipulated by the agencies and are, therefore, accounted for as conditional contributions. Such grants are recognized as conditions are satisfied, primarily as expenses are incurred. See note 11.

1. **Description of Organization and Summary of Significant Accounting Policies (Continued)**

Inventory

Inventory consists primarily of food and products which are purchased for resale by the Organization and product which is donated. Inventory values for purchased products are stated at the lower of cost or net realizable value. Donated inventory items are valued at the estimated average wholesale value of one pound of donated product as outlined in the "Product Valuation Survey Methodology," prepared by Feeding America, of which the Food Bank is a member. The Organization may provide for an allowance for obsolescence based on specific review and historical loss factors. Management determined that no allowance for inventory obsolescence was required at March 31, 2024 and 2023.

Fixed Assets

It is the Organization's policy to capitalize fixed assets over five hundred dollars. Lesser amounts are charged to operations. Fixed assets are capitalized at cost if purchased or at their estimated fair value if the assets are donated.

The Organization provides for depreciation of its fixed assets on the straight-line method by charges to expense in amounts estimated to recover the initial carrying value of the assets over their estimated useful lives. Depreciation expense was $3,027 in 2024 and $2,782 in 2023.

Investments

Investments are carried at fair value in the accompanying combined statements of financial position. See note 12 for fair value measurement disclosures for investments. The Organization classifies its investments as trading securities. Investment income (loss) (including realized and unrealized gains and losses on investments, interest and dividends) is included as a component of the change in net assets without donor restrictions unless the income is restricted by donor or law.

The Organization invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near-term and that such changes could materially affect the amounts reported in the accompanying combined financial statements.

Bond Issuance Costs

Bond issuance costs incurred to obtain financing for capital projects are amortized to interest expense using the straight-line method, which approximates the effective interest method, over the life of the bonds.

1. **Description of Organization and Summary of Significant Accounting Policies (Continued)**

Functional Allocation of Expenses

The Home Office allocates employee salaries to various salary expense classifications. This allocation is based on management estimates of the percentage of time each individual devotes to each type of service. The Home Office also allocates administrative expenses to the various programs based on estimates made by management of the Organization.

Patient and Resident Services Revenue

Patient and resident services revenue is reported at the amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing patient and resident care. These amounts are due from patients, third-party payors and others. Revenue is recognized as the performance obligations are satisfied. The Organization determined that the services provided under the contracts with patients and residents are considered one performance obligation. Revenue is recognized when the performance obligation is satisfied by transferring control of the service provided to the resident or patient, which is generally when services are provided over the duration of care. The Organization also provides certain ancillary services which are treated as a separate performance obligation satisfied at a point in time, if and when those services are rendered.

Patient and resident services revenue includes income earned from the care of private paying residents and residents covered under the Federal Medicare Program or the State of New Hampshire Medicaid Program as reimbursement of costs incurred in the care of residents in the Rehabilitation and Nursing Centers. The Federal Government and the State of New Hampshire set the rate of reimbursement for the care of residents eligible under the Medicare and Medicaid Programs, respectively. These rates may be less than the actual costs incurred by the facilities to care for the residents. Approximately 66% and 70% of patient and resident services revenue was derived from the Medicaid and Medicare programs for the years ended March 31, 2024 and 2023, respectively. Total patient and resident services revenue of the Rehabilitation and Nursing Centers was $47,371 in 2024 and $43,144 in 2023.

For the skilled nursing facility (SNF) services provided, the Organization is paid a predetermined fixed daily rate for private pay residents. The Organization is also paid fixed daily rates from Medicare and Medicaid. Rate adjustments from Medicare or Medicaid are recorded when known (without regard to when the assessment is paid or withheld), and subsequent adjustments to these amounts are recorded in revenues when known. Billings under certain of these programs are subject to audit and possible retroactive adjustment, and related revenue is recorded at the amount the Organization ultimately expects to receive, which is inclusive of the estimated retroactive adjustments or refunds, if any, under reimbursement programs. Retroactive adjustments are recorded on an estimated basis in the period the related services are rendered and adjusted in future periods or as final settlements are determined. Such adjustments were not significant for 2024 and 2023.

1. **Description of Organization and Summary of Significant Accounting Policies (Continued)**

The State of New Hampshire imposes a 5.5% assessment on the patient and resident services revenue of nursing facilities as a means to potentially increase Medicaid reimbursement rates through quality incentive revenue payments. The accompanying combined statements of activities include the following amounts related to this legislation:

	2024	2023
Quality incentive revenue (included in patient and resident services revenue)	$ 5,239	$ 6,001
Nursing facility assessment tax (included in rehabilitation and nursing centers expenses)	(2,530)	(2,354)
Net effect on combined statements of activities	$ 2,709	$ 3,647

At March 31, 2024 and 2023, the Rehabilitation and Nursing Centers were due $2,122 and $1,708, respectively, in quality incentive revenue and owed $710 and $642, respectively, for nursing facility assessment tax. These amounts are included in accounts receivable and accounts payable, respectively, in the accompanying combined statements of financial position.

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates may change by a material amount in the near term.

Income Taxes

The Organization is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been recorded in the accompanying combined financial statements. Management evaluated the Organization's tax positions and concluded the Organization has maintained its tax-exempt status, does not have any significant unrelated business income and has taken no uncertain tax positions that require adjustment to the accompanying combined financial statements.

Donated Goods and Services

Donated goods and services are reported as support at estimated fair value at the date of the gift. During the years ended March 31, 2024 and 2023, the Food Bank received approximately $22,410 and $21,142, respectively, of donated product. The approximate average wholesale value of one pound of donated product at the national level, which was determined to be $1.93 in 2024 and $1.92 in 2023, was based on a study performed by Feeding America, of which the Food Bank is a member.

Food donations are reported as a program expense when the food is distributed to local distribution centers and needy individuals. During the years ended March 31, 2024 and 2023, the Food Bank distributed approximately $21,644 and $20,229, respectively, of donated product.

1. **Description of Organization and Summary of Significant Accounting Policies (Continued)**

Exclusive of the donated food, other in-kind donations and services for which fair value can be validated and requiring special expertise have been reflected in the accompanying combined financial statements at their estimated fair value. For the years ended March 31, 2024 and 2023, the Organization received approximately $184 and $444 in other donated goods and services, respectively.

In addition, a number of individuals and organizations have volunteered their services to the Organization. For those services that do not require special expertise, the estimated value of such donated services has not been recorded in the accompanying combined financial statements.

All donated services and assets were utilized by the Organization's programs and supporting services. There were no donor-imposed restrictions associated with the donated services and assets.

Restricted Support

The Organization reports gifts of cash, fixed assets and other assets as donor-restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with restrictions are reclassified to net assets without donor restrictions in the combined statements of activities as net assets released from restrictions. In the absence of donor-imposed stipulations regarding how long donated fixed assets must be used, the Organization has adopted a policy of reporting the expiration of donor restrictions when the donated or acquired long-lived assets are placed in service. The Organization has adopted a policy of treating donor-restricted donations, whose restrictions are met within the same year, as donations within net assets without donor restrictions in the accompanying combined statements of activities.

Net assets with donor restrictions were available for the following purposes at March 31:

	2024	2023
Subject to expenditure for specified purposes:		
Educational scholarships	$ 364	$ 319
Benefit of children	942	875
Benefit of elderly	3,073	2,702
Food bank	2,509	3,551
Other	2,424	2,644
	$9,312	$10,091
Restricted endowment:		
Benefit of elderly	$ 540	$ 511
Benefit of children	696	658
Charitable programs	1,089	1,019
Other	45	40
	$2,370	$ 2,228

1. **Description of Organization and Summary of Significant Accounting Policies (Continued)**

Net assets were released from donor restrictions as follows for the years ended March 31:

	2024	2023
Satisfaction of donor restrictions	$ 2,587	$ 2,419
Release of appropriated endowment funds	140	145
	$ 2,727	$ 2,564

In June 2022, the Food Bank was notified that it had been awarded approximately $880 in grant funding under the Local Food Purchase Assistance Cooperative Agreement Program (the Program). Under the Program, the NH Department of Agriculture, Markets and Food (NHDAMF) will collaborate with the Food Bank and its partners on the expansion of NH Feeding NH. NHDAMF will subaward procurement activities for this grant to the Food Bank, which will use its NH Feeding NH program to distribute funds to its network of more than 400 partner agencies. The Program's funding is expected to be expended over a multi-year period and the funding is received on a reimbursement basis. The Food Bank expended and recognized approximately $378 and $306 in funding related to this award during fiscal years 2024 and 2023, respectively.

During fiscal year 2023, the Food Bank was notified that it had been earmarked for approximately $947 in federal grant funding under the Administration for Children and Families Congressionally Directed Community Projects to be used for the Food Bank's mobile pantry program. The Food Bank formally applied for the earmarked funds in fiscal year 2024 and the funding is received on a reimbursement basis. The Food Bank expended and recognized approximately $327 in funding related to the award during fiscal year 2024.

Use of Estimates

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

Annual Campaign

The Organization solicits donations from the general public during its annual campaign. Pledges from the annual campaign that remain uncollected as of the end of the year are recorded in the accompanying combined financial statements at their estimated net collectible amounts.

Board Designated Net Assets

The Organization's Board of Trustees has designated certain assets be held and used for future long-term capital expenditures of the Rehabilitation and Nursing Centers and the Senior Living Communities. These assets totaled $6,169 and $16,303 at March 31, 2024 and 2023, respectively, and are included in investments in the accompanying combined statements of financial position.

1. **Description of Organization and Summary of Significant Accounting Policies (Continued)**

Advertising Costs

It is the Organization's policy to expense advertising and promotion costs as incurred. Advertising and promotion costs were $197 and $194 in 2024 and 2023, respectively.

Leases

At inception of a contract, the Organization determines if a contract meets the definition of a lease. A lease is a contract, or part of a contract, that conveys the right to control the use of identified property, plant, or equipment (an identified asset) for a period of time in exchange for consideration. The Organization determines if the contract conveys the right to control the use of an identified asset for a period of time. The Organization assesses throughout the period of use whether the Organization has both of the following: (1) the right to obtain substantially all of the economic benefits from the use of the identified asset and (2) the right to direct the use of the identified asset. This determination is reassessed if the terms of the contract are changed. Leases are classified as operating or finance leases based on the terms of the lease agreement and certain characteristics of the identified asset. Right-of-use assets and lease liabilities are recognized at lease commencement date based on the present value of the minimum future lease payments.

The Organization leases office space for its headquarters and land for its warehouse, as well as various vehicles and other warehouse space under noncancellable operating leases. The Organization's policy is to not record leases with an original term of twelve months or less on its combined statement of financial position. The Organization recognizes lease expense for these short-term leases on a straight-line basis over the lease term.

Certain lease agreements may include rental payments that are adjusted periodically for inflation or other variables. In addition to rent, the leases may require the Organization to pay additional amounts for taxes, insurance, maintenance and other expenses, which are generally referred to as non-lease components. Except for when the costs are fixed, such adjustments to rental payments and variable non-lease components are treated as variable lease payments and recognized in the period in which the obligation for these payments was incurred. Variable lease components and variable non-lease components are not measured as part of the right-of-use asset and liability. Only when lease components and their associated non-lease components are fixed are they accounted for as a single lease component and recognized as part of a right-of-use asset and liability. Total contract consideration is allocated to the combined fixed lease and nonlease component. This policy election applies consistently to all asset classes under lease agreements.

The Organization's leases may contain clauses for renewal at the Organization's option with renewal terms. Payments to be made in option periods are recognized as part of the right-of-use lease assets and lease liabilities when it is reasonably certain that the option to extend the lease will be exercised or the option to terminate the lease will not be exercised, or is not at the Organization's option. The Organization determines whether the reasonably certain threshold is met by considering contract, asset, market, and entity based factors.

1. Description of Organization and Summary of Significant Accounting Policies (Continued)

The Organization's lease agreements do not contain any significant residual value guarantees or material restrictive covenants imposed by the leases. Sublease activity is not material to the combined financial statements.

COVID-19 Pandemic and CARES Act and Other Relief Funding

On March 11, 2020, the World Health Organization declared the outbreak of COVID-19, a disease caused by the novel coronavirus, a pandemic. The COVID-19 pandemic significantly affected employees, patients, hospitals, communities and business operations, as well as the U.S. economy and financial markets. Health and Human Services (HHS) provided stimulus grants to healthcare provider organizations to support declining revenues and additional expenses during the pandemic. The Organization recognized approximately $1.6 million in Covid-related funding in fiscal year 2023, which was recorded within revenue, gains and other support in the accompanying 2023 combined statement of activities.

Reclassifications

Certain 2023 amounts have been reclassified to permit comparison with the 2024 combined financial statements presentation format.

Subsequent Events

Events occurring after the combined statement of financial position date are evaluated by management to determine whether such events should be recognized or disclosed in the combined financial statements. Management has evaluated subsequent events through July 16, 2024, which is the date the combined financial statements were available to be issued. See note 15.

2. Liquidity and Availability

At March 31, 2024, the Organization has $19,633 of financial assets available within one year of the statement of financial position date to meet cash needs for general expenditure. These financial assets consist of cash without restrictions of $11,794 and accounts receivable of $7,839. None of these financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the statement of financial position date. The Organization's goal is generally to structure its financial assets to be available as its general expenditures, liabilities and other obligations become due. As part of its liquidity plan, excess cash is invested in higher yield cash and cash equivalents, including time deposit accounts. In addition, as previously discussed, the Organization has board designated net assets without donor restrictions totaling $6,169 at March 31, 2024 that may be utilized to help fund both operational needs and/or capital projects, as necessary.

The Organization's endowment funds consist of donor-restricted endowments. Income from donor-restricted endowments is restricted for specific purposes and is not available for general expenditures.

3. Annual Campaign

The annual campaign to raise funds by voluntary contributions from individuals and businesses throughout the State of New Hampshire begins in April of each year. For the years ended March 31, 2024 and 2023, recorded contributions of $3,526 and $3,454, respectively, included amounts collected by parishes of the Diocese of Manchester, New Hampshire (the Diocese) on behalf of the Organization. Starting in fiscal year 2023, the parish appeal portion of the annual campaign changed, which could impact the amount of funds raised by the Organization going forward.

4. Investments

The Organization and its wholly-owned agencies deposit money into the Catholic Charities Investment Fund (the Fund). The Fund pools all of the money received and invests in various securities in accordance with the Organization's investment policy. The investment income (loss) of the Fund is allocated to each agency based on their percentage share of the total Fund. The Food Bank also maintains its own investment fund.

The investments reported in the accompanying combined statements of financial position include the securities held in the Fund and by the Food Bank, in addition to other investments held by the Organization, including investments held in the donor-restricted funds.

Investments that individually exceed 10% of total investments include the State Street Russell 3000 Screened Index Non-Lending Common Trust Fund at March 31, 2024 and 2023.

5. Related Party Transactions

The Organization pays premiums for property, liability and automobile insurance to the Diocese, an organization related through common governance. The Diocese is self-insured up to a maximum amount per occurrence and has secured insurance to provide for losses over this amount. The premiums are expensed by the Organization over the term of coverage. Total property, liability and automobile insurance billed by the Diocese was $1,073 and $990 in 2024 and 2023, respectively.

The Organization's professional liability insurance provides coverage on a claims-made basis. As of March 31, 2024, there were no known malpractice claims outstanding which, in the opinion of management, will be settled for amounts in excess of insurance coverage nor are there any unasserted claims or incidents for which a loss accrual has not been made. The Organization intends to continue this coverage through the Diocese and anticipates that such coverage will remain available.

6. Retirement Plan

The Organization has a contributory defined contribution retirement plan. The Organization's eligible employees may participate in this plan by deferring a portion of their pay as plan contributions. The Organization also makes contributions to the plan equal to 3% of the eligible employees' gross wages. The total expense for the years ended March 31, 2024 and 2023 was $746 and $763, respectively.

7. Leases

Operating Leases

The Organization leases office space for its headquarters in Manchester, New Hampshire under a lease agreement with monthly payments ranging from approximately $18 to $28 through November 2041. The Organization leases land for a warehouse in Manchester, New Hampshire under a lease agreement with monthly payments of approximately $2 per month through December 2083. The Organization also leases various office space under tenant at will arrangements.

The Organization also leases various vehicles and other warehouse space under noncancellable operating leases. The monthly payments on the vehicles were approximately $2 per vehicle during 2024 and expire at various dates through June 2029. The monthly payments on the other warehouse space total approximately $1 through December 2025.

Right-of-use lease assets and lease liabilities are reported in the Organization's combined statements of financial position as follows:

	2024	2023
Operating lease right-of-use assets	$4,280	$4,488
Current portion of operating lease liabilities	$ 192	$ 177
Operating lease liabilities, less current portion	4,209	4,373
Total operating lease liabilities	$4,401	$4,550

The components of operating lease costs for fiscal years 2024 and 2023 were as follows:

	2024	2023
Operating lease costs	$425	$396
Short-term lease costs	85	99
Total lease costs	$510	$495

7. **Leases (Continued)**

Supplemental cash flow information is as follows for the years ended March 31:

	2024	2023
Operating lease – operating cash flows (fixed payments)	$304	$ 334
Operating leases – right-of-use assets and operating lease liabilities recorded under adoption of ASC 842	–	4,325
Operating leases – right-of-use assets obtained in exchange for new operating lease liabilities	20	378

Lease Term and Discount Rate

Lease terms and discount rates are as follows as of March 31:

	2024	2023
Weighted-average remaining lease term years	22.33	22.95
Weighted-average discount rate	4.0%	4.0%

At the lease commencement date, the discount rate implicit in the lease is used to discount the lease liability if readily determinable. If not readily determinable or leases do not contain an implicit rate, the Organization uses its incremental borrowing rate.

As of March 31, 2024, maturities of operating lease liabilities for each of the following five years and a total thereafter were as follows:

2025	$ 365
2026	348
2027	325
2028	333
2029	341
Thereafter	5,194
Total minimum future lease payments	6,906
Less imputed interest	(2,505)
Total lease liabilities	$ 4,401

8. Compensated Absences

It is the Organization's policy to accrue for compensated absences as time is earned based upon length of employment. The maximum accrual for most employees at the Organization is capped at one year of accrued and unused compensated absences. An accrual for compensated absences, inclusive of vacation, earned but not taken, of $1,307 in 2024 and $1,160 in 2023 has been included in the accompanying combined statements of financial position.

9. Other Assets Held for Restrictive Purposes

Other assets held for restricted purposes are to be held in perpetuity and consisted of the following at March 31:

	2024	2023
Cash – operating account	$394	$394
Certificate of deposit	2	2
	$396	$396

10. Long-Term Debt

In August 2015, the New Hampshire Health and Education Facilities Authority (NHHEFA) issued $15.5 million of bonds which were purchased by a local bank in a private placement. The proceeds of the bonds were then loaned to the Organization. The loan was collateralized by a security interest in all of the business assets of the Organization, as defined, which included accounts receivable, inventory, equipment, furniture and gross receipts. The loan was also collateralized by a mortgage lien on the land and buildings of Mt. Carmel, St. Ann and St. Teresa. The loan carried an initial fixed interest rate of 2.93% through August 1, 2030 and required monthly installments for principal and interest based on a 25-year amortization period. The maturity date of the bond was August 1, 2045, however, the bond provided for a tender date on August 1, 2030. On May 1, 2021, the Organization reissued the 2015 NHHEFA Bonds at the amounts outstanding as of that date totaling $12,181. The interest rate was reset effective May 14, 2021 to 2.21%, with an interest reset date and tender date of May 14, 2026. At the tender date, the bank that purchased the bond may renegotiate the interest rate or other terms of the bond. The bank may waive the mandatory tender, at its discretion, if the Organization submits a request not earlier than two years prior to the mandatory tender date. The bond can be repaid at any time provided the Organization gives the bank 30 days' notice. The outstanding balance related to this bond issuance totaled $10,779 at March 31, 2023. In March 2024, the Organization repaid the bonds in full at the then outstanding principal balance of $10,337, plus accrued interest. No amounts remain outstanding as of March 31, 2024. The remaining debt issuance costs at the time of repayment totaling approximately $28 were written off during 2024.

10. Long-Term Debt (Continued)

In October 2018, NHHEFA issued revenue bonds not to exceed $3.1 million, which were purchased by a local bank in a private placement. The bonds were structured as draw-down bonds and the final draw was to be made no later than April 1, 2020. The bonds were issued to assist the Organization in the funding of certain construction projects at Warde Health Center, including the construction of twenty-one independent living units, and to pay certain costs of issuing the bonds. The bonds were collateralized by a security interest in substantially all of the business assets of the Organization, as defined, which included accounts receivable, inventory, equipment, furniture and gross receipts. The bonds were also collateralized by a mortgage lien on the land and buildings of St. Vincent de Paul. The bonds carried an initial fixed interest rate of 4.11% through October 1, 2028 and required monthly installments for principal and interest beginning April 1, 2020. The maturity date of the bonds was October 1, 2048, however, there was an initial mandatory tender date on October 1, 2028. On May 1, 2021, the Organization reissued the 2018 NHHEFA Bonds at the amounts outstanding as of that date totaling $3,302. The interest rate was reset effective May 14, 2021 to 2.20% through an initial mandatory tender date of May 14, 2026. At the tender date, the bank that purchased the bonds may renegotiate the interest rate or other terms of the bonds. The bank may waive the mandatory tender, at its discretion, if the Organization submits a request not earlier than two years prior to the mandatory tender date. The bonds can be repaid at any time provided that the Organization gives the bank 30 days' notice. The outstanding balance related to this issuance totaled $2,914 at March 31, 2023. In March 2024, the Organization repaid the bonds in full at the then outstanding principal balance of $2,853, plus accrued interest. No amounts remain outstanding as of March 31, 2024. The remaining debt issuance costs at the time of repayment totaling approximately $12 were written off during 2024.

The NHHEFA loan agreements contained, among other things, certain restrictions and covenants which must be met by the Organization as to the use of bond proceeds, fixed asset additions and dispositions, the incurring of additional debt, the maintenance of a 1.15 ratio of aggregate income available for debt service to annual debt service, as defined, and the maintenance of minimum days cash on hand of no less than sixty-five days, as defined. The Organization was in compliance with its loan covenants at March 31, 2023.

In January 2019, the Organization entered into a loan agreement with the Roman Catholic Bishop of Manchester (RCBM). As discussed above, the Organization had an ongoing construction project at Warde Health Center, which included providing new residences for retired Roman Catholic priests. RCBM has agreed to assist in funding this renovation by lending the Organization up to $1.5 million. The term of the loan is for 20 years, with the final payment due and payable on December 31, 2038. The interest rate is fixed at 3%. Every five years during the term of the loan, one-quarter of the loan principal balance will be forgiven by RCBM. If, at any future date, the Organization ceases to operate the residences for retired priests at Warde Health Center during the term of the loan, the then outstanding principal and interest balance will become immediately due and payable to RCBM. As of March 31, 2024 and 2023, the outstanding note payable to RCBM is $1,125 and $1,500, respectively, which is reflected within long-term debt in the accompanying combined statements of financial position. During 2024, one quarter of the principal balance of the outstanding loan balance totaling $375 was forgiven by the Diocese in accordance with the loan agreement. The Organization recognized $375 as revenue related to the forgiveness in the accompanying 2024 combined statement of activities.

11. Pledges, Contributions and Grants Receivable

Pledges, contributions and grants receivable at March 31, 2024 and 2023 include unconditional promises to give in subsequent years. Management has evaluated the outstanding pledges based on the history of the relationship with the donor and the status of the pledges and has deemed all pledges to be collectible. All pledges and contributions receivable are classified as current in the accompanying combined statements of financial position as of March 31, 2024 and 2023 and totaled $396 and $37, respectively. Included within pledges, contributions and grants receivable on the accompanying combined statements of financial position are grants receivable totaling $357 and $123 at March 31, 2024 and 2023, respectively.

12. Fair Value Measurements

Fair value is the price that would be received upon sale of an asset or paid upon transfer of a liability in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market for that asset or liability. The fair value should be calculated based on assumptions that market participants would use in pricing the asset or liability, not on assumptions specific to the entity. In addition, the fair value of liabilities should include consideration of nonperformance risk including the Organization's own credit risk.

The fair value hierarchy for valuation inputs prioritizes the inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market. Each fair value measurement is reported in one of the three levels which is determined by the lowest level input that is significant to the fair value measurement in its entirety. These levels are:

Level 1 – inputs are based upon unadjusted quoted prices for identical instruments traded in active markets.

Level 2 – inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 – inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include option pricing models, discounted cash flow models, and similar techniques.

12. Fair Value Measurements (Continued)

For the fiscal years ended March 31, 2024 and 2023, the application of valuation techniques applied to similar assets has been consistent. The following presents the balances of assets measured at fair value on a recurring basis at March 31:

	Level 1	Level 2	Level 3	Total
2024				
Cash and cash equivalents	$ 2,336	$ –	$ –	$ 2,336
Common equity securities	20	–	–	20
U.S. Government and agency obligations	–	1,336	–	1,336
Equity mutual funds	14,549	–	–	14,549
International equity mutual funds	9,522	–	–	9,522
Fixed income mutual funds	8,904	–	–	8,904
Exchange traded funds - other	2,381	–	–	2,381
Exchange traded funds - equity	6,766	–	–	6,766
Investments measured at fair value	$44,478	$1,336	$ –	45,814
Investments measured at net asset value				12,869
Total investments				$58,683
2023				
Cash and cash equivalents	$ 236	$ –	$ –	$ 236
Common equity securities	20	–	–	20
U.S. Government and agency obligations	–	5,485		5,485
Equity mutual funds	13,049	–	–	13,049
International equity mutual funds	11,862	–	–	11,862
Fixed income mutual funds	9,103	–	–	9,103
Exchange traded funds - other	2,165	–	–	2,165
Exchange traded funds - equity	7,330	–	–	7,330
Investments measured at fair value	$43,765	$5,485	$ –	49,250
Investments measured at net asset value				14,859
Total investments				$64,109

Investments measured at net asset value (NAV) include an equity mutual fund at March 31, 2024 and 2023. The NAV is used as a practical expedient to estimate fair value and is generally determined using audited financial statements of the fund and/or recently settled transactions. The equity mutual fund invests with the objective of approximating, before expenses, the Russell 3000 Index, over the long term and implements a screen of certain social and environmental criteria. The pooled international equity fund invests in a diversified portfolio of equity securities of non-tobacco companies located in any country other than the United States.

12. Fair Value Measurements (Continued)

The following table summarizes investments for which fair value is measured using the NAV per share practical expedient as of March 31:

	Fair Value	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
2024				
Equity market fund	$12,869	$–	Daily	N/A
2023				
Equity market fund	$14,859	$–	Daily	N/A

13. Donor-Designated Endowments

The Board of Trustees has determined that the majority of the Organization's net assets with donor restrictions restricted in perpetuity meets the definition of endowment funds under the *Uniform Prudent Management of Institutional Funds Act of 2006* (UPMIFA). The Organization's endowments consist of six individual funds established for a variety of purposes. The net assets associated with these endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

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

13. Donor-Designated Endowments (Continued)

All of the Organization's endowment funds are donor-restricted. The Organization does not have any board-designated or endowments without donor restrictions at March 31, 2024 and 2023. The endowment net assets as of March 31, 2024 and 2023 are as follows:

	With Donor Restrictions
2024	
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	$ 2,061
Accumulated investment gains	309
	$ 2,370
2023	
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	$ 2,061
Accumulated investment gains	167
	$ 2,228

The changes in endowment net assets for the years ended March 31, 2024 and 2023 are as follows:

	With Donor Restrictions
Endowment net assets, March 31, 2022	$ 2,501
Investment loss, net	(128)
Amounts appropriated for expenditure	(145)
Endowment net assets, March 31, 2023	2,228
Investment income, net	282
Amounts appropriated for expenditure	(140)
Endowment net assets, March 31, 2024	$ 2,370

13. Donor-Designated Endowments (Continued)

Investment Return Objectives, Risk Parameters and Strategies: The Organization has adopted, with the approval of the Board of Trustees, investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment funds while also maintaining the purchasing power of those endowment assets over the long-term. Accordingly, the investment process seeks to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk. Endowment assets are invested in a well-diversified asset mix, consisting mainly of mutual funds that are intended to result in a consistent inflation-protected rate of return that has sufficient liquidity to make an annual distribution not exceeding 7%, while growing the funds if possible. Therefore, the Organization expects its endowment assets, over time, to produce a rate of return sufficient to provide for the annual distribution. Investment risk is measured in terms of the total endowment funds. Investment assets, and allocation between asset classes and strategies, are managed so the fund is not exposed to unacceptable levels of risk.

Spending Policy: The Organization has a policy of appropriating for distribution each year an amount not to exceed 7% of its endowment fund's average fair value of the prior 12 quarters through the fiscal year end preceding the fiscal year in which the distribution is planned. In establishing this policy, the Organization considered the long-term expected return on its investment assets, the nature and duration of the individual endowment funds, some of which must be maintained in perpetuity because of donor-restrictions, the possible effects of inflation, and the provisions of SPMIFA. The Organization has interpreted SPMIFA to permit spending from underwater endowments in accordance with prudent measures required by law. No such spending occurred in 2024 and 2023.

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires the Organization to retain as a fund of permanent duration. Deficiencies of this nature are reported in net assets with donor restrictions. At March 31, 2024 and 2023, there were no deficiencies in individual donor-restricted endowment funds.

14. Major Suppliers

As a member of Feeding America, the national network of food banks, the Food Bank gains access to otherwise unattainable food donations and potential funding. The Food Bank is able to use the national resources of Feeding America to negotiate wholesale food prices and supply their agencies with high-value items at a substantial discount. Partner retailers who only donate to Feeding America members made food donations to the Food Bank totaling approximately $12,139 and $12,442 for the years ended March 31, 2024 and 2023, respectively. These donations represented approximately 54% and 58% of the total donated food received for the years ended March 31, 2024 and 2023, respectively.

15. Commitments and Contingencies

Litigation

Various legal claims, generally incidental to the conduct of normal business, are pending or have been threatened against the Organization. The Organization intends to defend vigorously against these claims. While ultimate liability, if any, arising from any such claim is presently indeterminable, it is management's opinion that the ultimate resolution of these claims will not have a material adverse effect on the financial condition of the Organization.

Affordable Housing Project

In March 2023, the Organization entered into an option agreement to purchase a certain parcel of land to construct an affordable housing project. The purchase price for the property was $2.8 million. On March 1, 2024, the Organization exercised the purchase option, and subsequent to March 31, 2024, the Organization closed on the land purchase at the $2.8 million purchase price. For the year ended March 31, 2024, the Organization incurred approximately $1.3 million in costs related to the affordable housing project. Such amounts are reflected within accounts receivable in the accompanying 2024 combined statement of financial position, since these costs are expected to be reimbursed from the limited partner of the project during 2025.

OTHER FINANCIAL INFORMATION

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINING STATEMENT OF FINANCIAL POSITION

March 31, 2024

ASSETS
(In Thousands)

	Without Donor Restrictions									
	Programs/ Home Office	Food Bank	St. Charles School	Six Rehabilitation and Nursing Centers	Senior Living Communities	Warde Assisted Living	Total	With Donor Restrictions	Elimina-tions and Reclass-ifications	Total
Current assets:										
Cash and cash equivalents	$ 373	$ 601	$ 364	$ 7,847	$ 2,498	$ 111	$ 11,794	$ 3,455	$ –	$ 15,249
Accounts receivable	1,681	131	456	5,520	7	44	7,839	–	–	7,839
Due from affiliates	1,000	–	54	10,182	6,677	–	17,913	–	(17,913)	–
Pledges, contributions and grants receivable	–	594	–	–	–	–	594	159	–	753
Inventory	–	1,220	–	–	–	–	1,220	–	–	1,220
Prepaid expenses	130	107	–	52	(2)	3	290	–	–	290
Patient, tenant and other cash held in trust	199	–	–	90	185	25	499	–	–	499
Total current assets	3,383	2,653	874	23,691	9,365	183	40,149	3,614	(17,913)	25,850
Restricted cash	–	–	–	–	–	–	–	163	–	163
Fixed assets:										
Land and improvements	985	9	178	1,126	61	248	2,607	12	–	2,619
Building and improvements	14,358	–	1,845	29,852	15,114	1,545	62,714	101	–	62,815
Equipment and vehicles	1,838	1,674	336	5,345	290	125	9,608	–	–	9,608
Furniture and fixtures	336	33	52	2,364	146	5	2,936	–	–	2,936
Leasehold improvements	841	1,526	–	11	–	–	2,378	–	–	2,378
Construction in process	27	107	4	319	–	–	457	–	–	457
	18,385	3,349	2,415	39,017	15,611	1,923	80,700	113	–	80,813
Less accumulated depreciation	(8,388)	(1,268)	(1,659)	(23,723)	(6,017)	(359)	(41,414)	(80)	–	(41,494)
Fixed assets, net	9,997	2,081	756	15,294	9,594	1,564	39,286	33	–	39,319
Other assets:										
Investments, at fair value	21,637	10,943	2,423	13,837	2,227	–	51,067	7,616	–	58,683
Operating lease right-of-use assets	3,908	372	–	–	–	–	4,280	–	–	4,280
Other assets held for restrictive purposes	–	–	–	–	–	–	–	396	–	396
Other	(4)	–	–	117	–	10	123	–	–	123
Total other assets	25,541	11,315	2,423	13,954	2,227	10	55,470	8,012	–	63,482
Total assets	$ 38,921	$ 16,049	$ 4,053	$ 52,939	$ 21,186	$ 1,757	$ 134,905	$ 11,822	$ (17,913)	$ 128,814

LIABILITIES AND NET ASSETS (DEFICIT)
(In Thousands)

	Without Donor Restrictions									
	Programs/ Home Office	Food Bank	St. Charles School	Six Rehabilitation and Nursing Centers	Senior Living Communities	Warde Assisted Living	Total	With Donor Restrictions	Elimina-tions and Reclass-ifications	Total
Current liabilities:										
Current portion of operating lease liabilities	$ 91	$ 101	$ –	$ –	$ –	$ –	$ 192	$ –	$ –	$ 192
Accounts payable:										
Trade	446	379	14	1,054	31	24	1,948	–	–	1,948
Other	13	56	–	710	–	–	779	–	–	779
Due to affiliates	1,453	–	–	4,708	8,654	3,072	17,887	140	(17,913)	114
Accrued salaries and wages	73	46	23	743	1	29	915	–	–	915
Employee benefits payable	384	111	70	722	–	20	1,307	–	–	1,307
Patient, tenant and other cash held in trust	199	–	–	90	185	25	499	–	–	499
Deferred revenue	132	178	27	13	11	–	361	–	–	361
Total current liabilities	2,791	871	134	8,040	8,882	3,170	23,888	140	(17,913)	6,115
Long-term debt	1,125	–	–	–	–	–	1,125	–	–	1,125
Operating lease liabilities, net of current portion	3,925	284	–	–	–	–	4,209	–	–	4,209
Total noncurrent liabilities	5,050	284	–	–	–	–	5,334	–	–	5,334
Total liabilities	7,841	1,155	134	8,040	8,882	3,170	29,222	140	(17,913)	11,449
Net assets (deficit):										
Without donor restrictions	31,080	14,894	3,919	44,899	12,304	(1,413)	105,683	–	–	105,683
With donor restrictions	–	–	–	–	–	–	–	11,682	–	11,682
Total net assets (deficit)	31,080	14,894	3,919	44,899	12,304	(1,413)	105,683	11,682	–	117,365
Total liabilities and net assets (deficit)	$ 38,921	$ 16,049	$ 4,053	$ 52,939	$ 21,186	$ 1,757	$ 134,905	$ 11,822	$ (17,913)	$ 128,814

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINING STATEMENT OF FINANCIAL POSITION

March 31, 2023

ASSETS
(In Thousands)

	Without Donor Restrictions									
	Programs/ Home Office	Food Bank	St. Charles School	Six Rehabilitation and Nursing Centers	Senior Living Communities	Warde Assisted Living	Total	With Donor Restrictions	Elimina-tions and Reclass-ifications	Total
Current assets:										
Cash and cash equivalents	$ 1,400	$ 1,036	$ 291	$ 5,989	$ 6,012	$ 125	$ 14,853	$ 5,326	$ –	$ 20,179
Accounts receivable	324	97	273	4,389	(7)	29	5,105	–	–	5,105
Due from affiliates	–	–	36	7,800	–	–	7,836	–	(7,836)	–
Pledges, contributions and grants receivable	–	123	–	–	–	–	123	37	–	160
Inventory	–	971	–	–	–	–	971	–	–	971
Prepaid expenses	137	21	–	55	–	3	216	–	–	216
Patient, tenant and other cash held in trust	144	–	–	195	176	38	553	–	–	553
Total current assets	2,005	2,248	600	18,428	6,181	195	29,657	5,363	(7,836)	27,184
Restricted cash	–	–	–	–	–	–	–	163	–	163
Fixed assets:										
Land and improvements	985	9	192	1,133	60	248	2,627	12	–	2,639
Building and improvements	14,482	–	1,860	29,405	15,156	1,548	62,451	101	–	62,552
Equipment and vehicles	2,273	1,744	405	5,389	266	125	10,202	–	–	10,202
Furniture and fixtures	335	74	56	2,436	240	6	3,147	–	–	3,147
Leasehold improvements	875	680	–	11	–	–	1,566	–	–	1,566
Construction in process	281	404	1	175	15	6	882	–	–	882
	19,231	2,911	2,514	38,549	15,737	1,933	80,875	113	–	80,988
Less accumulated depreciation	(8,182)	(1,404)	(1,768)	(23,360)	(5,807)	(312)	(40,833)	(78)	–	(40,911)
Fixed assets, net	11,049	1,507	746	15,189	9,930	1,621	40,042	35	–	40,077
Other assets:										
Investments, at fair value	19,856	9,800	2,102	21,417	4,427	–	57,602	6,507	–	64,109
Operating lease right-of-use assets	4,034	454	–	–	–	–	4,488	–	–	4,488
Other assets held for restrictive purposes	–	–	–	–	–	–	–	396	–	396
Other	60	–	–	117	–	10	187	–	–	187
Total other assets	23,950	10,254	2,102	21,534	4,427	10	62,277	6,903	–	69,180
Total assets	$ 37,004	$ 14,009	$ 3,448	$ 55,151	$ 20,538	$ 1,826	$ 131,976	$ 12,464	$ (7,836)	$ 136,604

LIABILITIES AND NET ASSETS (DEFICIT)
(In Thousands)

	Without Donor Restrictions									
	Programs/ Home Office	Food Bank	St. Charles School	Six Rehabilitation and Nursing Centers	Senior Living Communities	Warde Assisted Living	Total	With Donor Restrictions	Elimina-tions and Reclass-ifications	Total
Current liabilities:										
Current portion of long-term debt	$ 259	$ –	$ –	$ 179	$ 103	$ 27	$ 568	$ –	$ –	$ 568
Current portion of operating lease liabilities	82	95	–	–	–	–	177	–	–	177
Accounts payable:										
Trade	198	364	7	1,533	30	28	2,160	–	–	2,160
Other	15	66	–	642	–	–	723	–	–	723
Due to affiliates	1,828	–	–	3,200	800	2,000	7,828	145	(7,836)	137
Accrued salaries and wages	135	62	29	588	–	15	829	–	–	829
Employee benefits payable	336	99	65	630	–	30	1,160	–	–	1,160
Patient, tenant and other cash held in trust	142	–	–	196	177	38	553	–	–	553
Deferred revenue	11	22	52	–	4	–	89	–	–	89
Total current liabilities	3,006	708	153	6,968	1,114	2,138	14,087	145	(7,836)	6,396
Long-term debt, net of current portion:										
Principal amount	1,714	–	–	3,819	8,526	566	14,625	–	–	14,625
Less unamortized bond issuance costs	(1)	–	–	(14)	(24)	(3)	(42)	–	–	(42)
Long-term debt, less unamortized bond issuance costs	1,713	–	–	3,805	8,502	563	14,583	–	–	14,583
Operating lease liabilities, net of current portion	4,006	367	–	–	–	–	4,373	–	–	4,373
Total noncurrent liabilities	5,719	367	–	3,805	8,502	563	18,956	–	–	18,956
Total liabilities	8,725	1,075	153	10,773	9,616	2,701	33,043	145	(7,836)	25,352
Net assets (deficit):										
Without donor restrictions	28,279	12,934	3,295	44,378	10,922	(875)	98,933	–	–	98,933
With donor restrictions	–	–	–	–	–	–	–	12,319	–	12,319
Total net assets (deficit)	28,279	12,934	3,295	44,378	10,922	(875)	98,933	12,319	–	111,252
Total liabilities and net assets (deficit)	$ 37,004	$ 14,009	$ 3,448	$ 55,151	$ 20,538	$ 1,826	$ 131,976	$ 12,464	$ (7,836)	$ 136,604

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINING STATEMENT OF ACTIVITIES

Year Ended March 31, 2024
(In Thousands)

	Without Donor Restrictions									
	Programs/ Home Office	Food Bank	St. Charles School	Six Rehabilitation and Nursing Centers	Senior Living Communities	Warde Assisted Living	Total	With Donor Restrictions	Eliminations and Reclassifications	Total
Revenues, gains and other support:										
Patient and resident services	$ 473	$ –	$ –	$ 47,371	$ 2,325	$ 1,427	$ 51,596	$ –	$ –	$ 51,596
Program service fees – children's school	–	–	2,032	–	–	–	2,032	–	–	2,032
Annual appeal	3,412	114	–	–	–	–	3,526	–	–	3,526
Bequests, grants, donations and fundraising	2,445	11,090	219	46	–	–	13,800	1,317	–	15,117
In-kind donations	113	22,480	–	1	–	–	22,594	–	–	22,594
Net assets released from restrictions	801	1,912	14	–	–	–	2,727	(2,727)	–	– –
Management fee income	177	–	–	–	–	–	177	–	–	177
Other	4,119	899	8	194	21	12	5,253	–	(3,153)	2,100
Total revenue, gains and other support	11,540	36,495	2,273	47,612	2,346	1,439	101,705	(1,410)	(3,153)	97,142
Expenses:										
Program services:										
Rehabilitation and nursing centers	–	–	–	47,240	–	–	47,240	–	(2,659)	44,581
Family services	982	–	–	–	–	–	982	–	–	982
Parish and community services	1,431	–	–	–	–	–	1,431	–	–	1,431
Children's school	–	–	1,954	–	–	–	1,954	–	–	1,954
Senior living communities	–	–	–	–	1,444	–	1,444	–	–	1,444
Assisted living services	–	–	–	–	–	1,894	1,894	–	–	1,894
Liberty House	1,218	–	–	–	–	–	1,218	–	–	1,218
New Generation	1,059	–	–	–	–	–	1,059	–	–	1,059
St. Jacinta Healthcare staffing	2,729	–	–	–	–	–	2,729	–	–	2,729
Food bank program	–	34,167	–	–	–	–	34,167	–	(494)	33,673
Food bank real estate	349	–	–	–	–	–	349	–	–	349
Our Place	483	–	–	–	–	–	483	–	–	483
Residence for infirmed priests	403	–	–	–	–	–	403	–	–	403
Immigration	1,077	–	–	–	–	–	1,077	–	–	1,077
Other programs	682	–	–	–	–	–	682	–	–	682
Fundraising:										
Annual campaign and other events	1,347	1,143	–	–	–	–	2,490	–	–	2,490
Support services:										
General and administrative	272	369	9	2,840	131	83	3,704	1	–	3,705
Total expenses	12,032	35,679	1,963	50,080	1,575	1,977	103,306	1	(3,153)	100,154
Investment income, net	2,918	1,144	314	2,989	611	–	7,976	774	–	8,750
Forgiveness of related-party debt	375	–	–	–	–	–	375	–	–	375
Total change in net assets (deficit)	2,801	1,960	624	521	1,382	(538)	6,750	(637)	–	6,113
Net assets (deficit), beginning of year	28,279	12,934	3,295	44,378	10,922	(875)	98,933	12,319	–	111,252
Net assets (deficit), end of year	$ 31,080	$ 14,894	$ 3,919	$ 44,899	$ 12,304	$ (1,413)	$ 105,683	$ 11,682	$ –	$ 117,365

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINING STATEMENT OF ACTIVITIES

Year Ended March 31, 2023
(In Thousands)

	Without Donor Restrictions									
	Programs/ Home Office	Food Bank	St. Charles School	Six Rehabilitation and Nursing Centers	Senior Living Communities	Warde Assisted Living	Total	With Donor Restrictions	Elimina-tions and Reclass-ifications	Total
Revenues, gains and other support:										
Patient and resident services	$ 333	$ –	$ –	$ 43,144	$ 2,142	$ 1,309	$ 46,928	$ –	$ –	$ 46,928
Program service fees – children's school	–	–	1,674	–	–	–	1,674	–	–	1,674
Annual appeal	3,341	113	–	–	–	–	3,454	–	–	3,454
Bequests, grants, donations and fundraising	2,317	10,026	107	25	1	–	12,476	2,047	–	14,523
In-kind donations	134	21,452	–	–	–	–	21,586	–	–	21,586
Net assets released from restrictions	884	1,623	57	–	–	–	2,564	(2,564)	–	–
Management fee income	143	–	–	–	–	–	143	–	–	143
COVID-19 related funding	1	–	–	1,565	–	–	1,566	–	–	1,566
Other	4,938	772	6	191	22	12	5,941	–	(3,926)	2,015
Total revenue, gains and other support	12,091	33,986	1,844	44,925	2,165	1,321	96,332	(517)	(3,926)	91,889
Expenses:										
Program services:										
Rehabilitation and nursing centers	–	–	–	44,393	–	–	44,393	–	(3,432)	40,961
Family services	1,029	–	–	–	–	–	1,029	–	–	1,029
Parish and community services	1,516	–	–	–	–	–	1,516	–	–	1,516
Children's school	–	–	1,860	–	–	–	1,860	–	–	1,860
Senior living communities	–	–	–	–	1,435	–	1,435	–	–	1,435
Assisted living services	–	–	–	–	–	1,863	1,863	–	–	1,863
Liberty House	1,194	–	–	–	–	–	1,194	–	–	1,194
New Generation	987	–	–	–	–	–	987	–	–	987
St. Jacinta Healthcare staffing	3,390	–	–	–	–	–	3,390	–	–	3,390
Food bank program	–	32,912	–	–	–	–	32,912	–	(494)	32,418
Food bank real estate	343	–	–	–	–	–	343	–	–	343
Our Place	459	–	–	–	–	–	459	–	–	459
Residence for infirmed priests	366	–	–	–	–	–	366	–	–	366
Immigration	1,101	–	–	–	–	–	1,101	–	–	1,101
Other programs	814	–	–	–	–	–	814	–	–	814
Fundraising:										
Annual campaign and other events	1,599	1,314	–	–	–	–	2,913	–	–	2,913
Support services:										
General and administrative	483	352	6	2,480	120	90	3,531	1	–	3,532
Total expenses	13,281	34,578	1,866	46,873	1,555	1,953	100,106	1	(3,926)	96,181
Investment (loss) income, net	(1,206)	(188)	(172)	(1,262)	(265)	1	(3,092)	(342)	–	(3,434)
Total change in net assets (deficit)	(2,396)	(780)	(194)	(3,210)	345	(631)	(6,866)	(860)	–	(7,726)
Net assets (deficit), beginning of year	30,675	13,714	3,489	47,588	10,577	(244)	105,799	13,179	–	118,978
Net assets (deficit), end of year	$ 28,279	$ 12,934	$ 3,295	$ 44,378	$ 10,922	$ (875)	$ 98,933	$ 12,319	$ –	$ 111,252

NEW HAMPSHIRE CATHOLIC CHARITIES

SUPPLEMENTAL SCHEDULE OF STATEMENT OF FINANCIAL POSITION –
REHABILITATION AND NURSING CENTERS (BEFORE ELIMINATIONS)

March 31, 2024

ASSETS
(In Thousands)

	Mount Carmel Rehabilitation and Nursing Center	St. Vincent de Paul Rehabilitation and Nursing Center	St. Ann Rehabilitation and Nursing Center	St. Francis Rehabilitation and Nursing Center	St. Teresa Rehabilitation and Nursing Center	Warde Rehabilitation and Nursing Center	Total
Current assets:							
Cash and cash equivalents	$ 5,544	$ 155	$ 360	$ 390	$ 1,263	$ 145	$ 7,857
Accounts receivable	2,276	905	752	480	666	441	5,520
Due from affiliates	5,149	1,686	509	703	2,135	–	10,182
Prepaid expenses	15	18	5	5	5	4	52
Patient, tenant and other cash held in trust	25	34	5	7	13	6	90
Total current assets	13,009	2,798	1,631	1,585	4,082	596	23,701
Fixed assets:							
Land and improvements	157	109	85	216	144	415	1,126
Building and improvements	10,482	2,881	4,539	6,231	2,749	2,970	29,852
Equipment and vehicles	1,423	1,246	876	681	530	589	5,345
Furniture and fixtures	868	257	378	485	313	63	2,364
Leasehold improvements	–	11	–	–	–	–	11
Construction in process	50	–	14	38	–	217	319
	12,980	4,504	5,892	7,651	3,736	4,254	39,017
Less accumulated depreciation	(7,821)	(3,126)	(4,361)	(4,099)	(3,234)	(1,082)	(23,723)
Fixed assets, net	5,159	1,378	1,531	3,552	502	3,172	15,294
Other assets:							
Investments, at fair value	5,278	1,807	751	1,852	4,148	1	13,837
Other	102	–	–	–	–	15	117
Total other assets	5,380	1,807	751	1,852	4,148	16	13,954
Total assets	$ 23,548	$ 5,983	$ 3,913	$ 6,989	$ 8,732	$ 3,784	$ 52,949

LIABILITIES AND NET ASSETS (DEFICIT)
(In Thousands)

	Mount Carmel Rehabilitation and Nursing Center	St. Vincent de Paul Rehabilitation and Nursing Center	St. Ann Rehabilitation and Nursing Center	St. Francis Rehabilitation and Nursing Center	St. Teresa Rehabilitation and Nursing Center	Warde Rehabilitation and Nursing Center	Total
Current liabilities:							
Accounts payable:							
Trade	$ 303	$ 208	$ 165	$ 86	$ 117	$ 175	$ 1,054
Other	257	120	92	100	73	68	710
Affiliates	–	–	–	–	–	4,708	4,708
Accrued salaries and wages	271	50	135	147	101	39	743
Employee benefits payable	211	93	94	154	70	100	722
Patient, tenant and other cash held in trust	25	34	5	7	13	6	90
Deferred revenue	–	–	–	–	–	13	13
Total current liabilities	1,067	505	491	494	374	5,109	8,040
Net assets (deficit):							
Without donor restrictions	22,481	5,478	3,422	6,495	8,358	(1,335)	44,899
With donor restrictions	–	–	–	–	–	10	10
	22,481	5,478	3,422	6,495	8,358	(1,325)	44,909
Total liabilities and net assets (deficit)	$ 23,548	$ 5,983	$ 3,913	$ 6,989	$ 8,732	$ 3,784	$ 52,949

NEW HAMPSHIRE CATHOLIC CHARITIES

SUPPLEMENTAL SCHEDULE OF STATEMENT OF FINANCIAL POSITION –
REHABILITATION AND NURSING CENTERS (BEFORE ELIMINATIONS)

March 31, 2023

ASSETS
(In Thousands)

	Mount Carmel Rehabilitation and Nursing Center	St. Vincent de Paul Rehabilitation and Nursing Center	St. Ann Rehabilitation and Nursing Center	St. Francis Rehabilitation and Nursing Center	St. Teresa Rehabilitation and Nursing Center	Warde Rehabilitation and Nursing Center	Total
Current assets:							
Cash and cash equivalents	$ 1,055	$ 775	$ 1,278	$ 834	$ 1,874	$ 183	$ 5,999
Accounts receivable	1,305	1,046	544	558	510	426	4,389
Due from affiliates	7,800	–	–	–	–	–	7,800
Prepaid expenses	14	19	7	7	5	3	55
Patient, tenant and other cash held in trust	43	117	6	10	12	7	195
Total current assets	10,217	1,957	1,835	1,409	2,401	619	18,438
Fixed assets:							
Land and improvements	117	162	84	224	144	402	1,133
Building and improvements	10,123	2,954	4,513	6,197	2,790	2,828	29,405
Equipment and vehicles	1,508	1,263	842	618	602	556	5,389
Furniture and fixtures	870	241	420	500	342	63	2,436
Leasehold improvements	–	11	–	–	–	–	11
Construction in process	99	14	7	27	7	21	175
	12,717	4,645	5,866	7,566	3,885	3,870	38,549
Less accumulated depreciation	(7,646)	(3,269)	(4,274)	(3,941)	(3,308)	(922)	(23,360)
Fixed assets, net	5,071	1,376	1,592	3,625	577	2,948	15,189
Other assets:							
Investments, at fair value	6,792	3,119	1,924	3,509	5,577	496	21,417
Other	102	–	–	–	–	15	117
Total other assets	6,894	3,119	1,924	3,509	5,577	511	21,534
Total assets	$ 22,182	$ 6,452	$ 5,351	$ 8,543	$ 8,555	$ 4,078	$ 55,161

LIABILITIES AND NET ASSETS (DEFICIT)
(In Thousands)

	Mount Carmel Rehabilitation and Nursing Center	St. Vincent de Paul Rehabilitation and Nursing Center	St. Ann Rehabilitation and Nursing Center	St. Francis Rehabilitation and Nursing Center	St. Teresa Rehabilitation and Nursing Center	Warde Rehabilitation and Nursing Center	Total
Current liabilities:							
Current portion of long-term debt	$ 15	$ 1	$ 42	$ 80	$ 1	$ 40	$ 179
Accounts payable:							
Trade	436	390	232	124	148	203	1,533
Other	207	119	71	106	70	69	642
Affiliates	–	–	–	–	–	3,200	3,200
Accrued salaries and wages	223	56	72	122	77	38	588
Employee benefits payable	206	96	71	136	51	70	630
Patient, tenant and other cash held in trust	43	117	6	11	12	7	196
Total current liabilities	1,130	779	494	579	359	3,627	6,968
Long-term debt, net of current portion:							
Principal amount	337	17	894	1,708	14	849	3,819
Less unamortized bond issuance costs	(1)	–	(4)	(5)	–	(4)	(14)
Long-term debt, less unamortized bond issuance costs	336	17	890	1,703	14	845	3,805
Total liabilities	1,466	796	1,384	2,282	373	4,472	10,773
Net assets (deficit):							
Without donor restrictions	20,716	5,656	3,967	6,261	8,182	(404)	44,378
With donor restrictions	–	–	–	–	–	10	10
	20,716	5,656	3,967	6,261	8,182	(394)	44,388
Total liabilities and net assets (deficit)	$ 22,182	$ 6,452	$ 5,351	$ 8,543	$ 8,555	$ 4,078	$ 55,161

NEW HAMPSHIRE CATHOLIC CHARITIES

SUPPLEMENTAL SCHEDULE OF STATEMENT OF ACTIVITIES –
REHABILITATION AND NURSING CENTERS (BEFORE ELIMINATIONS)

Year Ended March 31, 2024
(In Thousands)

	Mount Carmel Rehabilitation and Nursing Center	St. Vincent de Paul Rehabilitation and Nursing Center	St. Ann Rehabilitation and Nursing Center	St. Francis Rehabilitation and Nursing Center	St. Teresa Rehabilitation and Nursing Center	Warde Rehabilitation and Nursing Center	Total
Revenues, gains and other support:							
Patient and resident services	$ 16,171	$ 7,819	$ 6,251	$ 6,757	$ 5,484	$ 4,889	$ 47,371
Bequests, donations and fundraising	6	4	9	11	3	13	46
In-kind donations	–	–	–	1	–	–	1
Other	28	15	44	48	37	22	194
Total revenues, gains and other support	16,205	7,838	6,304	6,817	5,524	4,924	47,612
Expenses:							
Salaries and wages	5,763	2,656	2,787	3,382	2,434	2,056	19,078
Employee benefits	1,168	508	458	882	346	372	3,734
Payroll taxes	415	195	202	242	180	169	1,403
Management fees	907	482	402	393	365	291	2,840
Professional fees	22	19	21	19	19	17	117
Purchased services - healthcare	3,556	2,654	1,574	567	1,386	1,741	11,478
Other purchased services	32	27	3	16	26	17	121
Advertising and promotion	–	–	2	1	–	1	4
Recruiting advertising	60	18	82	4	63	35	262
Office supplies	11	10	13	5	10	9	58
Healthcare supplies	396	149	211	116	173	115	1,160
Other supplies	133	92	56	75	66	53	475
Postage and shipping	2	1	–	1	1	2	7
Printing	1	1	3	1	–	1	7
Telephone	24	20	24	27	29	11	135
Dues and subscriptions	32	17	13	12	14	13	101
Information technology	71	55	43	39	47	40	295
Rent and occupancy costs	447	378	149	189	149	196	1,508
Equipment maintenance, repairs and rentals	34	10	18	14	13	13	102
Travel	2	18	11	2	–	1	34
Conferences and meetings	8	6	6	6	4	13	43
Interest	8	–	23	41	–	23	95
Depreciation	487	185	162	273	86	188	1,381
Insurance	234	131	109	106	98	78	756
Miscellaneous	16	12	18	19	12	10	87
Food	322	252	194	210	180	99	1,257
Nursing facility assessment tax	852	425	328	371	291	263	2,530
Bad debts	526	83	170	6	115	80	980
Bank service charges	17	4	1	1	4	5	32
Total expenses	15,546	8,408	7,083	7,020	6,111	5,912	50,080

	Mount Carmel Rehabilitation and Nursing Center	St. Vincent de Paul Rehabilitation and Nursing Center	St. Ann Rehabilitation and Nursing Center	St. Francis Rehabilitation and Nursing Center	St. Teresa Rehabilitation and Nursing Center	Warde Rehabilitation and Nursing Center	Total
Investment income, net	$ 1,106	$ 392	$ 234	$ 437	$ 763	$ 57	$ 2,989
Change in net assets (deficit) without donor restrictions	1,765	(178)	(545)	234	176	(931)	521
Net assets (deficit) without donor restrictions, beginning of year	20,716	5,656	3,967	6,261	8,182	(404)	44,378
Net assets (deficit) without donor restrictions, end of year	$ 22,481	$ 5,478	$ 3,422	$ 6,495	$ 8,358	$ (1,335)	$ 44,899

NEW HAMPSHIRE CATHOLIC CHARITIES

SUPPLEMENTAL SCHEDULE OF STATEMENT OF ACTIVITIES –
REHABILITATION AND NURSING CENTERS (BEFORE ELIMINATIONS)

Year Ended March 31, 2023
(In Thousands)

	Mount Carmel Rehabilitation and Nursing Center	St. Vincent de Paul Rehabilitation and Nursing Center	St. Ann Rehabilitation and Nursing Center	St. Francis Rehabilitation and Nursing Center	St. Teresa Rehabilitation and Nursing Center	Warde Rehabilitation and Nursing Center	Total
Revenues, gains and other support:							
Patient and resident services	$ 13,789	$ 7,626	$ 5,543	$ 6,395	$ 5,200	$ 4,591	$ 43,144
Bequests, donations and fundraising	7	9	3	2	3	1	25
COVID-19 related funding	306	527	143	365	142	82	1,565
Other	27	16	32	47	48	21	191
Total revenues, gains and other support	14,129	8,178	5,721	6,809	5,393	4,695	44,925
Expenses:							
Salaries and wages	5,566	2,814	2,112	3,322	2,039	1,785	17,638
Employee benefits	1,132	582	373	817	282	296	3,482
Payroll taxes	404	207	154	240	153	169	1,327
Management fees	760	405	387	343	334	251	2,480
Professional fees	23	21	28	20	21	18	131
Purchased services - healthcare	2,777	3,231	2,000	685	1,421	1,923	12,037
Other purchased services	30	18	5	9	21	15	98
Advertising and promotion	–	1	2	4	–	2	9
Recruiting advertising	24	10	8	1	39	9	91
Office supplies	12	14	13	6	14	10	69
Healthcare supplies	366	159	212	138	138	108	1,121
Other supplies	117	103	52	68	78	62	480
Postage and shipping	1	1	–	–	1	1	4
Printing	2	1	2	2	1	1	9
Telephone	24	19	24	12	29	8	116
Dues and subscriptions	31	19	13	12	12	11	98
Information technology	55	44	36	39	33	35	242
Rent and occupancy costs	370	315	145	172	157	238	1,397
Equipment maintenance, repairs and rentals	36	10	20	20	22	16	124
Travel	2	2	3	2	1	1	11
Conferences and meetings	14	11	5	11	3	7	51
Interest	8	–	22	41	–	21	92
Depreciation	441	148	151	250	87	153	1,230
Insurance	210	123	111	96	94	71	705
Miscellaneous	16	8	11	19	7	8	69
Food	269	231	197	197	183	97	1,174
Nursing facility assessment tax	758	414	300	351	279	252	2,354
Bad debts (recoveries)	49	44	90	(25)	52	13	223
Bank service charges	7	1	–	–	2	1	11
Total expenses	13,504	8,956	6,476	6,852	5,503	5,582	46,873

	Mount Carmel Rehabilitation and Nursing Center	St. Vincent de Paul Rehabilitation and Nursing Center	St. Ann Rehabilitation and Nursing Center	St. Francis Rehabilitation and Nursing Center	St. Teresa Rehabilitation and Nursing Center	Warde Rehabilitation and Nursing Center	Total
Investment loss, net	$ (400)	$ (183)	$ (113)	$ (207)	$ (332)	$ (27)	$ (1,262)
Change in net assets (deficit) without donor restrictions	225	(961)	(868)	(250)	(442)	(914)	(3,210)
Net assets (deficit) without donor restrictions, beginning of year	20,491	6,617	4,835	6,511	8,624	510	47,588
Net assets (deficit) without donor restrictions, end of year	$ 20,716	$ 5,656	$ 3,967	$ 6,261	$ 8,182	$ (404)	$ 44,378

CATHOLIC CHARITIES
NEW HAMPSHIRE

BOARD OF TRUSTEES 2024-2025

Most Reverend Peter A. Libasci Bishop of Manchester	(Chair)
Very Rev. Jason Jalbert Diocese of Manchester	(Vicar General)
Dr. Susan Huard Retired	(Deputy Vice Chair)
Adam Coughlin York IE	(Secretary)
Patrick H. Ford, III Lodging Econometrics	(Treasurer)
Thomas E. Blonski Catholic Charities New Hampshire	(President and CEO)

Peter Burger
Orr & Reno

Dean Christon
Retired

Kate Baker Demers
Children's Scholarship Fund NH

Dr. Kevin Desrosiers
Eliot Hospital

Nick Gray
Nick Gray Property Group

Andrea Hechavarria
NH Life Sciences

Andrew MacWilliam
Retired

Jeff McLean
Insurcomm

Ken Senus
St. Mary's Bank

David Wenger
Bank of America

Stephanie Wimmer
Phillips

Catholic Charities New Hampshire

VOCA Project – Key Personnel and Salaries

April 2025

Basra Mohamed, J.D. – Supervising Attorney: $96,576 annual salary

Sandra Bensson, J.D. – Project Attorney: $75,002 annual salary

Clarissa McHale – Project Paralegal: $43,304 annual salary

Basra S. Mohamed, Esq.

Summary: Driven, highly organized, and thorough attorney, with over eight years of legal counseling and management experience.

EXPERIENCE

Commissioner 04/2020- Present
New Hampshire Human Rights Commission, Concord, NH

- Oversees Commission executive staff, overall mission and progress towards goals
- Reviews charges and investigates complaints regarding discrimination in employment, housing and public
- accommodations under both state and federal laws
- Negotiates settlements between complainants and respondents
- Holds public administrative law trials (hearings) in cases not settled

Managing Attorney 11/2016 - Present
NH Catholic Charities, Manchester, Manchester, NH

- Assists clients and staff in navigating complex federal laws and regulations
- Supervises and provides substantive technical and administrative guidance to staff (attorneys, non-attorneys, and support staff)
- Reviews and outlines department policies and procedures
- Reviews intakes and conducts consultations with clients (i.e. individuals and agencies)
- Represents clients before courts and administrative agencies
- Negotiates on behalf of clients to reach agreements with gov't attorneys and agencies
- Conducts departmental staff trainings on federal laws, rules, and procedures
- Conducts legal trainings for varies outside agencies most notably

Attorney 04/2016 – 11/2016
NH Catholic Charities NH, Nashua, NH

- Conducted intake and advised clients on complex legal matters
- Analyzed federal laws and procedures
- Conducted legal research and drafted legal documents (memorandums, briefs, pleadings etc.)
- Represented clients before administrative proceedings
- Collaborated with various gov't agencies in advocating for clients

BAR ADMISSION

Member in good standing of the New Hampshire Bar Association.

EDUCATION

University of New Hampshire School of Law Concord, NH
Juris Doctor Awarded 05/2015

Middle Tennessee State University Murfreesboro, TN
Bachelor of Science, Political Science Awarded 05/2011

VOLUNTEER ACTIVITIES

ORIS, Board Member, Manchester, NH, (NAA 2016-2019) 09/2019- 02/2020

Sandra G. Bensson

Admitted to the Massachusetts and New Hampshire Bars

Education

Northeastern University School of Law, Boston, MA
Juris Doctor, May 2023
Earned "High Honors" in the majority of courses

Grove City College, Grove City, PA
Bachelor of Music, magna cum laude, in Music Business, Major GPA: 3.68, May 2015

Legal Experience

Dodge Law, P.C., Manchester, NH
Immigration Attorney — November 2023 – January 2025

- Led dozens of clients through immigration proceedings by interviewing them, strategizing, representing them in hearings, filing I-589s, writing affidavits, filing FOIA and biometrics requests, collecting evidence, and composing various writings.
- Won withholding of removal for a detained client in the 11th Circuit in my first complete individual hearing; won termination of several cases via motions to terminate or requests for prosecutorial discretion.
- Wrote briefs for clients who then won asylum or withholding of removal; wrote an appellate brief; wrote motions to reopen.
- Won or helped win nine SIJ guardianship hearings by interviewing clients, filing petitions for guardianship and ancillary documents, writing briefs explaining SIJ to NH family court judges, and representing clients in family court hearings.
- Guided clients through USCIS filings including I-130s, EADs, an N-400, an I-360 for SIJ status, and an affirmative I-589.

Magaletta, McCarthy & Nader, P.C., Boston, MA
Immigration Legal Intern — January 2023 – April 2023

- Wrote eleven asylum briefs after analyzing files and conducting research; reviewed and edited four additional asylum briefs.
- Wrote an asylum appeal brief to the BIA and completed four sets of asylum appeal forms (E-26s and E-27s) after studying orders of final judgment and researching counterarguments.
- Wrote an appeal brief to the BIA for a motion to reopen after studying the judge's decision and conducting legal research.
- Drafted briefs and completed forms for SIJ cases including ten guardianships, seven dependencies, and four custody cases.
- Wrote motions to consolidate and motions for administrative closure; conducted three research and writing projects.

Celedon Law, Marlborough, MA
Immigration Law Clerk — May 2022 – August 2022

- Wrote six asylum briefs; created arguments after analyzing files, reviewing declarations, gathering evidence, researching country conditions, and conducting legal research.
- Wrote an appeal brief to the BIA for a motion to reopen after using legal research to establish the legal basis for appeal.
- Wrote requests for prosecutorial discretion, motions to reopen, and motions to terminate (MTT).
- Advised paralegals after analyzing their asylum and MTT declarations; drafted direct examination questions for hearings.
- Completed an E-26, I-589, N-400, and I-918 Supplement B; responded to a notice of continuance.

Catholic Charities Archdiocese of Boston, Boston, MA
Immigration Legal Services Intern — September 2021 – December 2021

- Collaborated with an attorney in cases involving U visas, T visas, asylum, SIJ, TPS, family-based petitions, and DACA by conducting legal research, finding solutions to legal problems, completing forms, and gathering evidence.
- Established arguments included in asylum briefs by conducting legal research and presenting arguments via memoranda.
- Discovered solutions to unique problems through legal research and helped reshape legal strategies to prevent removal.
- Led clients through family-based petitions and TPS applications under attorney supervision.

Legal Assistance of Western New York, Inc., Elmira, NY
Victim Rights Paralegal — March 2019 – May 2019

- Interviewed, managed, and warmly corresponded with over forty crime victims.
- Brainstormed arguments and counterarguments and initiated legal research, which resulted in arguments used in litigation.

AmeriCorps Paralegal — February 2018 – February 2019

- Represented two clients before the Social Security Administration; won both cases, allowing clients to save over $15,000.
- Developed legal arguments for seven overpayment clients after analyzing their cases and conducting legal research.
- Confronted the SSA after initiating research and discovering it had not adhered to the Code of Federal Regulations or Program Operations Manual System, which resulted in SSA's admittance of fault and provision of benefits for our client.
- Drafted divorce documents for seven sets of spouses including complaints, affidavits, stipulations, judgments, and findings.

Clarissa McHale

Relevant Experience

Essay Coach

Collegewise *Remote*

2020 – Present

- Guide high school seniors applying to top schools through the college- admission essay process.
- Offer thoughtful, actionable feedback in a sensitive way via written comments.
- Proofread for spelling, grammar and punctuation.
- Manage a caseload of 15-20 students per season with a 3-day turnaround per submission.

Bilingual CensusEnumerator

US Census Bureau *Monroe County, PA*

2020

- Conducted in-person interviews in English and Spanish for the 3 month duration of the census in my county.
- Was consistently a top-performing field interviewer on regional team.
- Quickly established trust with reluctant participants in the midst of the Pandemic.
- Accurately recorded residents' answers using government device/software.
- Escalated complex issues to supervisor.
- Maintained sensitive and confidentialinformation.

Circulation Clerk

Eastern Monroe Public Library *Stroudsburg, Pa*

2018 - 2020

- Communicated library services and policies to patrons in person and over the phone in English and Spanish.
- Collected and verified information to open and update accounts.
- Accurately and quickly entered information into library databases.
- Assisted patrons with technological issues and research.
- Started and led ESL conversation group for local immigrants.

Native EnglishTeacher

Myeongryun Elementary School *Wonju, South Korea*

2017 - 2018

- Planned and co-taught interactive English classes for 22 classes of students grades 4 - 6 each week.
- Raised students' participation levels through use of visuals, manipulatives, songs, and connecting objectives to other subjects and areas of student interest.
- Managed classes of 20 to 29 students to create a structured, safe, and inclusive learning environment.

Editor/Copywriter

Speaking.com *Remote*

2015 - 2019

- Managed and updated web content for a nationally known speakers bureau that represented over 1,100 motivational speakers and experts.
- Researched, synthesized information, and wrote one sheets for professional speakers and their keynote programs.
- Researched trends in various fields to create promotional materials including blog interviewswith speakers.
- Edited written/transcribed interviews with leading experts for grammar, clarity andconsistency.
- Past interviewees include real estate mogul Barbara Corcoran, award- winning musician Peter Himmelman and Northwestern University professor Dr. Philip Kotler.

English Teacher

Language Pucón *Pucón, Chile*

2012 - 2015

- Instructed Spanish-speaking adults individually and in small groups.
- Tailored lessons to students' levels, goals, and interests.
- Helped students to achieve desired scores on IELTS, TOEFL, and other tests, many times for immigration visas or college admissions.

Education

Certificate, ParalegalStudies

Boston University *Graduated Aug. 2024*

Course Highlights: Legal Research, Westlaw, Legal Writing, Legal Technologies, Litigation

BA, SocialScience

Westmont College *Santa Barbara, CA*

2002 - 2005

Graduated *magna cum laude.*

GRANT AGREEMENT

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

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		**1.2. State Agency Address** 1 Granite Place South, Concord, NH 03301	
1.3. Grantee Name The Front Door Agency, Inc.		**1.4. Grantee Address** 7 Concord Street, Nashua, NH 03064	
1.5 Grantee Phone # (603) 886-2866	**1.6. Account Number** 02-20-20-201510-5021-072-500575	**1.7. Completion Date** 03/31/2026	**1.8. Grant Limitation** $77,500
1.9. Grant Officer for State Agency Kathleen Carr		**1.10. State Agency Telephone Number** (603) 271-3658	
If Grantee is a municipality or village district: **"By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."**			
1.11. Grantee Signature 1		**1.12. Name & Title of Grantee Signor 1** Maryse Nicholl 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) 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:** Christen Lavers **Assistant Attorney General, On:** / 4/28/25			
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").

Subrecipient Initials MN
Date 4/9/25

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

4. EFFECTIVE DATE: COMPLETION OF PROJECT.

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

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

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

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

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

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

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

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

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

7. RECORDS and ACCOUNTS.

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

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

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

8.1. PERSONNEL.

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

8.2. to perform such Project under all applicable laws.

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

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

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

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

9.1. DATA; RETENTION OF DATA; ACCESS.

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

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

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

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

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

10. CONDITIONAL NATURE 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 MU

Date 4/9/25

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

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

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

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

17. INSURANCE.

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

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

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

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

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

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

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

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

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

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

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

Subrecipient Initials MW

Date 4/9/25

EXHIBIT A

-SPECIAL PROVISIONS-

The Front Door Agency, Inc. 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.

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

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

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

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

9 **Compliance with DOJ Financial Guide**

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

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Date 7/9/25

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. Pan 38, currently, also sets out rules and requirements that pertain to subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations

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

21 **Restrictions on "lobbying"**

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

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

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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, 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)(l) and (2) that, generally speaking, make it unlawful, in the United States, to hire (or recruit for employment) certain aliens.

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

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

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

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

4. Rules of construction

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

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

C. "United States" specifically includes the District of Columbia, Puerto Rico, Guam, the Virgin Islands of the United States, and the Commonwealth of the Northern Mariana Islands.
D. Nothing in this condition shall be understood to authorize or require any subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

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

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

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

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

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

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

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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/I nteract-Minors.htm (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

34 **Publications**

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

35 **Requirement on use of volunteers**

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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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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 shelters and direct victim services for victims of domestic violence to include expenses for personnel, fringe benefits, travel, supplies, mental health services, and a subgrant to Boys and Girls Club of Greater Nashua.

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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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 $77,500 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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EXHIBIT D

-EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-

I, Marysa Richard [*responsible official*], certify that

The Front Door Agency, Inc. [Sub*recipient*] has either completed the EEOP reporting tool certification at https://ojp.gov/about/ocr/faq_eeop.htm or completed an exemption form on:

4/14/23 [*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

Marysa Richard CEO [*official that completed training*] has completed

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

5/13/22 [*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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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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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—

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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.

Maryse Hirbal
Name of Authorized Signor

CEO
Title of Authorized Signor

Signature

4/9/25
Date

Subrecipient Initials MH
Date 4/9/25

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.

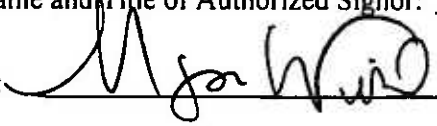
Supplanting and job retention

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.

The Front Door Agency, Inc. (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) non-federal funds that have been appropriated for the purposes and goals of the grant.

The Front Door Agency, Inc. (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: Maryse Hurtubise CEO

Signature: 

Subrecipient Initials MO

Date 4/9/25

EXHIBIT F

NEW HAMPSHIRE DEPARTMENT OF JUSTICE

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

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

1. LOBBYING

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

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

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

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

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

Subrecipient Initials MJ

Date 4/9/25

EXHIBIT F

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Subrecipient certifies, with respect to prospective participants in a primary tier "covered transaction," as defined at 2 C.F.R. § 2867.20(a), that neither it nor any of its principals—
(a) is presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;

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

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

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

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

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

3. FEDERAL TAXES

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

Subrecipient Initials MD

Date 4/9/25

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

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

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

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

As required by the Drug-Free Workplace Act of 1988, as implemented at 28 C.F.R. Part 83, Subpart F, for grantees, as defined at 28 C.F.R. §§ 83.620 and 83.650:
A. The Subrecipient certifies and assures that it will, or will continue to, provide a drug-free workplace by—

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

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

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

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

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

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

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

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

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

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

Subrecipient Initials MD

Date 4/9/25

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.

Name of Authorized Signor

CEO
Title of Authorized Signor

Signature

4/9/25
Date

The Front Door Agency, Inc., 7 Concord Street, Nashua, NH 03064

Name and Address of Agency

Subrecipient Initials MN
Date 4/9/25

EXHIBIT G

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

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

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

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

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

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

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

Subrecipient Initials MJ

Date 9/9/25

EXHIBIT G
Certification

Mary Wirbal — Name of Authorized Signor

CEO — Title of Authorized Signor

Signature

4/9/25 — 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: **J8WJNLXWCQF3**

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

✓ NO _____ YES

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

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

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

_____ NO _____ YES

If the answer to #3 above is YES, stop

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

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

Subrecipient Initials MW

Date 4/9/25

EXHIBIT G
Certification

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Subrecipient Initials MD

Date 4/9/25

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that THE FRONT DOOR AGENCY, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on February 06, 1987. 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: **108359**

Certificate Number: **0007161409**

IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 17th day of April A.D. 2025.

David M. Scanlan

Secretary of State

Certificate of Authority # 1 *(Corporation, Non-Profit Co1poratio11)*

Corporate Resolution

I, Melissa Swidler, **hereby certify** that I am duly elected Clerk/Secretary/Officer of
(Name)
The Front Door Agency, Inc. 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 April 9 2025, at

which a quorum of the Directors/shareholders were present and voting.

VOTED: That Maryse Wirbal, CEO (may list more than one person) is
(Name and Title)

duly authorized to enter into contracts or agreements on behalf of

The Front Door Agency, Inc. 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: 4/9/25 **ATTEST:** Board President
(Name & Title)

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 4/24/2025

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 rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Eaton & Berube Insurance Agency, Inc. 11 Concord Street Nashua NH 03061	**CONTACT NAME:** Meaghan Colby **PHONE (A/C, No, Ext):** 603-689-7241 **FAX (A/C, No):** **E-MAIL ADDRESS:** mcolby@eatonberube.com
	INSURER(S) AFFORDING COVERAGE — **NAIC #**
	INSURER A : Philadelphia Insurance Company — 23850
INSURED NASPA1 The Front Door Agency Inc 7 Concord Street Nashua NH 03064	**INSURER B :** Granite State Health Care & Human Services Self In
	INSURER C : Chubb — 10052
	INSURER D :
	INSURER E :
	INSURER F :

COVERAGES **CERTIFICATE NUMBER:** 1413983055 **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY			PHPK2679344	5/5/2025	5/5/2026	EACH OCCURRENCE	$ 1,000,000
	[ ] CLAIMS-MADE [ ] OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 100,000
							MED EXP (Any one person)	$ 5,000
							PERSONAL & ADV INJURY	$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$ 3,000,000
	[X] POLICY [ ] PRO-JECT [ ] LOC						PRODUCTS - COMP/OP AGG	$ 3,000,000
	[ ] OTHER:							$
A	AUTOMOBILE LIABILITY			PHPK2679344	5/5/2025	5/5/2026	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
	[ ] ANY AUTO						BODILY INJURY (Per person)	$
	[ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	[X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
A	[X] UMBRELLA LIAB [X] OCCUR			PHUB909981	5/5/2025	5/5/2026	EACH OCCURRENCE	$ 1,000,000
	[ ] EXCESS LIAB [ ] CLAIMS-MADE						AGGREGATE	$
	[ ] DED [X] RETENTION $ 10,000							$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N			P02401HCHS2025	1/1/2025	1/1/2026	[X] PER STATUTE [ ] OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? [ ] N / A						E.L. EACH ACCIDENT	$ 1,000,000
	(Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000
C	Management Liab Claims Made			J06643437	5/5/2025	5/5/2026	D&O EPL Fiduciary	$1,000,000 $1,000,000 $1,000,000

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

Workers Compensation Information: No excluded officers; Coverage for NH.
Retentions on Management Liability: D&O $2,500; EPL $5,000; Fiduciary $500.

CERTIFICATE HOLDER

NH Department of Justice
1 Granite Place South
Concord NH 03301

CANCELLATION 30 days/10 days non-payment

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

Marc R Berube

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the FRONT DOOR

Your Path to Self-Sufficiency

The Front Door Agency, Inc.

Financial Statements

For the Years Ended June 30, 2024 and 2023

(With Independent Auditors' Report Thereon)

The Front Door Agency, Inc.

Financial Statements

For the Years Ended June 30, 2024 and 2023

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Murphy Gaudreau Hoskinson, Inc.

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
The Front Door Agency, Inc.
7 Concord Street
Nashua, NH 03064

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of The Front Door Agency, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Front Door Agency, Inc. as of June 30, 2024 and 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of The Front Door Agency, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about The Front Door Agency, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

A One Tara Boulevard, LL - Suite 008, Nashua, NH 03062
W www.mghcpas.com
P (603) 619-3128
F (603) 417-2134

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 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, including omissions, 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, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of The Front Door Agency, 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 The Front Door Agency, 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.

Other Matters

Prior Year Information

The financial statements of The Front Door Agency, Inc. for the year ended June 30, 2023 were audited by other auditors whose report dated October 20, 2023 expressed an unmodified opinion on the financial statements.

Murphy Gaudreau Hoskinson, Inc.

Murphy Gaudreau Hoskinson, Inc.
Nashua, New Hampshire

November 13, 2024

MGH

	2024	2023
ASSETS		
Current Assets		
Cash and cash equivalents	$ 1,039,812	$ 1,333,505
Accounts receivable - net of allowance	2,530	3,241
Grants and contracts receivable	132,879	124,838
Promises to give	100,899	46,865
Prepaid expenses	20,372	9,918
Total Current Assets	1,296,492	1,518,367
Investments - at Fair Value	2,170,436	1,589,180
Property and Equipment - Net	4,267,627	4,246,227
Operating Leases Right-of-Use Assets - Net	30,228	49,170
Total Assets	$ 7,764,783	$ 7,402,944
LIABILITIES AND NET ASSETS		
Current Liabilities		
Current portion of long-term notes payable	$ 7,276	$ 6,871
Current portion of operating leases liability	19,046	17,639
Accounts payable	32,230	40,120
Accrued payroll and related liabilities	22,229	18,405
Other current liabilties	4,000	10,000
Prepaid rents	8,295	13,310
Total Current Liabilities	93,076	106,345
Long-Term Liabilities		
Long-term notes payable - net of current portion	622,522	653,766
Long-term operating leases liability - net of current portion	13,195	31,531
Security deposits	31,516	23,553
Total Long-Term Liabilities	667,233	708,850
Total Liabilities	760,309	815,195
Net Assets		
Without donor restrictions		
Undesignated	5,415,024	5,239,895
Board designated	772,438	549,164
With donor restrictions	817,012	798,690
Total Net Assets	7,004,474	6,587,749
Total Liabilities and Net Assets	$ 7,764,783	$ 7,402,944

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

	2024			
	Without Donor Restrictions	With Donor Restrictions	Total	2023 Total
Support, Revenue and Other Income				
Support:				
Contributions	$ 749,613	$ 122,214	$ 871,827	$ 490,624
Grant income	828,798	-	828,798	1,585,849
Special events - net	224,292	-	224,292	138,699
In-kind donations	148,707	-	148,707	1,521,708
Debt forgiveness	47,646	-	47,646	79,344
Revenue:				
Rental income	566,488	-	566,488	279,230
Other Income:				
Investment income - net	203,347	21,837	225,184	129,485
Other revenue	45,258	-	45,258	27,537
Interest income	23,813	-	23,813	12,027
Net assets released from restrictions	125,729	(125,729)	-	-
Total Support, Revenue and Other Income	2,963,691	18,322	2,982,013	4,264,503
Expenses				
Program services	2,157,262	-	2,157,262	2,030,269
General and administration	152,871	-	152,871	148,845
Fundraising	255,155	-	255,155	235,803
Total Expenses	2,565,288	-	2,565,288	2,414,917
Change in Net Assets	398,403	18,322	416,725	1,849,586
Net Assets - Beginning	5,789,059	798,690	6,587,749	4,738,163
Net Assets - Ending	$ 6,187,462	$ 817,012	$ 7,004,474	$ 6,587,749

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

The Front Door Agency, Inc.

Statements of Functional Expenses
For the Years Ended June 30, 2024 and 2023

	2024								
	Program Services				Support Services				
	Transformational Housing	Housing Stability	Other Programs	Total Program Services	General and Administration	Fundraising	Total Support Services	2024 Functional Expenses	2023 Total Expenses
Salaries and Related Expenses									
Salaries and wages	$ 287,548	$ 207,869	$ 272,515	$ 767,932	$ 85,942	$ 175,134	$ 241,076	$ 1,009,008	$ 849,295
Employee benefits	41,959	39,670	29,283	110,912	12,583	33,315	45,898	156,810	104,042
Payroll taxes	21,967	15,940	20,555	58,462	4,838	12,594	17,432	75,894	64,843
Total Salaries and Related Expenses	351,474	263,479	322,353	937,306	83,363	221,043	304,406	1,241,712	1,018,180
Direct assistance:									
Security deposit assistance	3,344	-	210,751	214,095	-	-	-	214,095	221,283
Holiday/Santa fund program	459	-	145,266	145,725	-	-	-	145,725	144,458
Rental assistance	1,170	65	69,533	70,768	-	-	-	70,768	282,251
Therapy for women and children	62,712	-	-	62,712	-	-	-	62,712	60,673
Client specific household supplies	13,817	67	1,445	15,329	-	-	-	15,329	21,689
Utility assistance	-	-	12,134	12,134	-	-	-	12,134	29,971
Food, clothing, transportation, and childcare	1,804	-	5,640	7,444	-	-	-	7,444	19,695
Client education scholarships	7,096	-	-	7,096	-	-	-	7,096	12,968
Total Direct Assistance	90,202	132	444,969	535,303	-	-	-	535,303	792,989
Fee for Services									
Other professional fees	5,151	7,941	3,418	16,510	7,477	3,466	10,943	27,453	26,252
Accounting	2,865	2,865	2,923	8,653	2,865	2,865	5,730	14,383	14,307
Total Fee for Services	8,016	10,806	6,341	25,163	10,342	6,331	16,673	41,836	40,559
Other Expenses									
Occupancy	98,733	164,703	642	262,078	847	642	1,489	263,567	179,279
Depreciation	90,990	108,364	-	199,354	22,907	-	22,907	222,261	167,457
In-kind expenses	-	-	-	-	-	107,285	107,285	107,285	112,155
Insurance	20,639	31,805	1,802	54,246	3,740	1,802	5,542	59,788	30,022
Office expense	6,138	5,704	5,971	17,813	4,522	17,848	22,370	40,183	26,854
Interest expense	23,863	15,372	-	39,035	-	-	-	39,035	32,779
Information technology	11,256	4,413	4,635	20,304	6,003	7,298	13,301	33,605	34,056
Property management	-	25,000	-	25,000	-	-	-	25,000	-
Telephone and communications	8,552	5,250	1,795	15,597	4,807	1,745	6,552	22,149	20,371
Amortization of right-of-use asset	-	-	4,736	4,736	9,472	4,736	14,208	18,944	17,027
Special event costs	-	-	-	-	-	18,084	18,084	18,084	34,899
Miscellaneous	1,193	5,651	1,679	8,523	4,427	3,623	8,050	16,573	13,900
Advertising and promotion	844	1,588	999	3,211	733	9,890	10,623	13,834	4,975
Furnishings	-	4,907	-	4,907	272	-	272	5,179	-
Credit losses expenses	-	3,705	283	3,988	-	-	-	3,988	33,716
Interest expense on operating leases	-	-	718	718	1,436	718	2,154	2,872	2,773
Total Other Expenses	259,808	376,442	23,240	659,490	59,166	173,671	232,837	892,327	710,263
Total Functional Expenses	709,500	650,859	796,903	2,157,262	152,871	401,045	553,916	2,711,178	2,561,971
Less expenses of direct benefit to donors	-	-	-	-	-	(145,890)	(145,890)	(145,890)	(147,054)
Total Functional Expenses	$ 709,500	$ 650,859	$ 796,903	$ 2,157,262	$ 152,871	$ 255,155	$ 408,026	$ 2,565,288	$ 2,414,917

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

Cash Flows from Operating Activities		
Change in net assets	$ 416,725	$ 1,849,586
Non-cash items included in change in net assets:		
Depreciation	241,202	167,457
Change in allowance for credit losses	27,925	-
In-kind contribution	38,663	17,027
Credit losses expense	3,968	33,716
Debt forgiveness	(47,646)	(79,344)
Donated asset included in contributions	-	(1,244,025)
Realized loss on sales of investments	11,767	3,781
Unrealized gain on investments	(163,204)	(50,618)
Changes in operating assets and liabilities:		
Accounts receivable	(27,214)	(3,387)
Grants and contracts receivable	(8,041)	(55,843)
Promises to give	(54,034)	(441)
Prepaid expenses	(10,454)	(9,685)
Operating leases liability	(16,929)	(17,027)
Accounts payable	(7,890)	11,035
Accrued payroll and related liabilties	3,824	12,339
Security deposits	7,963	7,820
Other liabilities	(6,000)	13,310
Net Cash Provided by Operating Activities	410,625	655,701
Cash Flows from Investing Activities		
Purchases of property and equipment	(243,660)	(746,880)
Purchases of investments	(485,943)	(366,947)
Proceeds from the sale of investments	56,124	358,438
Net Cash Used by Investing Activities	(673,479)	(755,389)
Cash Flows from Financing Activities		
Proceeds received from notes payable	-	150,000
Principal payments on long-term notes payable	(30,839)	(59,647)
Net change in revolving loan and security receivables	-	130,345
Net change in revolving loan and security payable	-	(175,582)
Net Cash (Used) Provided by Financing Activities	(30,839)	45,116
Net Decrease in Cash, Cash Equivalents, and Restricted Cash	(293,693)	(54,572)
Cash, Cash Equivalents, and Restricted Cash - Beginning of Year	1,333,505	1,388,077
Cash, Cash Equivalents, and Restricted Cash - End of Year	$ 1,039,812	$ 1,333,505
Supplemental Disclosures of Cash Flow Information		
Cash paid during the year for:		
Interest	$ 15,372	$ 10,192
Cash paid from amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	$ 19,800	$ 19,800

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

NOTE – A: DESCRIPTION OF THE ORGANIZATION

The Front Door Agency, Inc., (the Agency) is a New Hampshire non-profit public benefit organization which was incorporated on February 6, 1987. The Agency is unequivocally committed to helping homeless and disadvantaged people in the Greater Nashua community achieve stability, have the opportunity to transform, and ultimately flourish. Since its inception, the Agency has been offering support, fostering education, and providing services to assist individuals and families transition from crisis to self-sufficiency. It believes that dignity, respect and compassion is deserved for all people and that through education, every person can grow and succeed.

The Agency's core programs were collaboratively developed to provide a comprehensive approach that addresses the root causes of homelessness and poverty. These programs include:

Transformational Housing: The program provides long-term transitional housing to homeless single mothers and their children. With a program design of "self-help", mothers must be motivated to create change. The program is not an emergency shelter but serves as a comprehensive long-term "next step" on the road to self-sufficiency as it is the program's primary goal to reduce barriers to higher education in order to increase every client's employability and income, so mothers are empowered to regain their confidence and achieve independence.

The Transformational Housing Program enables clients to remove personal barriers so they can successfully access college degree, credentialing, apprenticeship, or job-skills training programs. The program has had a great success of women graduating with degrees in areas such as accounting, paralegal, marketing, nursing, and social work. Others have earned job skills in areas of LNA, welding, CDL driving, and culinary arts.

Housing Stability: The program helps all individuals and families currently experiencing homelessness or on the verge of homelessness by providing prevention and intervention assistance with rent, utilities, and security deposits. Others who may face a temporary crisis such as an illness or job reduction or loss of a spouse can receive short-term rental assistance to help them avoid homelessness as they regain self-sufficiency. The Agency also offers short-term rental subsidies that gradually reduce over a few months to help families with very low income. All families receive extensive case management and budgeting assistance.

Affordable Housing: The program provides 8 units of housing for families meeting HUD guidelines and 40 units specific for homeless women through its Mary House Program.

Holiday Santa: Each year the Agency helps over 500 children during the holidays with gifts and clothing.

NOTE – B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies is presented to assist in understanding the Agency's financial statements.

Basis of Accounting/Presentation: The accompanying financial statements have been prepared on the accrual basis of accounting. The financial statements and notes are representations of management who is responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

NOTE – B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accordingly, revenue is recognized as goods or services are delivered, and expenses are recognized as incurred. Expenses are charged to each program based on the direct expenditure incurred. Any expenditure not directly chargeable to an individual program is allocated against all the programs benefitted. The financial statements and notes are representations of management who is responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

Cash, Cash Equivalents, and Restricted Cash: For purposes of the statement of cash flows, the Agency considers all highly liquid deposits with a maturity of three months or less to be cash equivalents.

Restricted cash is classified as a current asset on the statement of financial position.

The following table provides a reconciliation of cash, cash equivalents, and restricted cash as reported on the statement of financial position that sum to the total of such amounts reporting on the statement of cash flows at June 30, 2024:

	2024	2023
Cash and cash equivalents - unrestricted	$ 1,030,844	$ 1,319,140
Cash and cash equivalents - restricted	8,968	14,365
Total	$ 1,039,812	$ 1,333,505

Accounts Receivable: Accounts receivable are stated at cost, net of an allowance for credit losses, which is the amount management expects to collect from outstanding balances. An allowance for credit losses is provided for accounts receivable based upon historical experience adjusted for current conditions and reasonable and supportable forecasts and management's evaluation of outstanding balances at the end of the year. The Agency considers a receivable past due if payment is not received based on contractual terms. Bad debts are written off against the allowance when identified. An allowance for credit losses of $32,658 and $4,733 was recorded at June 30, 2024 and 2023. Interest is not charged on outstanding accounts receivable.

Grants and Contracts Receivable: Grants receivable and contracts are stated at cost, which is the amount management expects to collect from outstanding balances. An allowance for credit losses is provided for those grant and contracts receivable considered to be uncollectible based upon historical experience adjusted for current conditions and reasonable and supportable forecasts and management's evaluation of outstanding balances at the end of the year. The Agency considers a receivable past due if payment is not received based on contractual terms. Bad debts are written off against the allowance when identified. It is the opinion of management that grants, and contracts receivable are fully collectible. Therefore, an allowance for credit losses was not deemed necessary at June 30, 2024 and 2023. Interest is not charged on outstanding grants and contracts receivable.

Prepaid Expenses: Prepaid expenses are stated at historical cost, net of any related amortization, and consist of amounts which are of continuing benefit to the Agency.

NOTE – B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investments: Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in unrestricted net assets if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

Fair Value Measurements: Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 820, *Fair Value Measurement*, defines fair value and establishes a framework for measuring fair value for assets and liabilities that are measured at fair value on a recurring basis. In accordance with the accounting standards for fair value measurements for those assets and liabilities that are measured at fair value on a recurring basis, the Company has categorized its applicable financial instruments into a required fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of the fair value hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument.

Applicable financial assets and liabilities are categorized based on the inputs to the valuation techniques as follows:

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

Level 2 – Observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities in active markets; quoted prices for similar assets or liabilities in markets that are not active; or model-derived valuations or other inputs that are observable or can be corroborated by observable market data for the assets or liabilities.

Level 3 – Unobservable inputs for the asset or liability that are significant to the fair value measurement. These inputs reflect the Agency's assumptions about the assumptions a market participant would use in pricing the asset or liability.

Property and Equipment: Property and equipment are stated at cost. The Agency's policy is to capitalize assets and major repairs of individual cost over $5,000 with useful lives over 12 months or which significantly increase the useful life of an asset. Depreciation is computed for financial statement purposes on a straight-line basis over the estimated useful lives of the related assets, as follows:

	Years
Building and improvements	5 – 28
Leasehold improvements	2 – 10
Furniture	7
Equipment	5

Expenditures for maintenance and repairs are charged against operations. Renewals and betterments that materially extend the lives of the assets are capitalized. When property is disposed of, the asset and related accumulated depreciation are removed from the accounts. Any resulting gain or loss is reflected in operations in the period incurred.

NOTE – B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Valuation of Long-Lived Assets: The Agency reviews the carrying value of long-lived assets for impairment whenever events and circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition.

Net Assets: The classification of not-for-profit organization's net assets and its support, revenue and expenses is based on the existence or absence of donor-imposed restrictions. It required that the amounts for each of the classes of net assets be displayed in the statement of financial position and that the amounts of change in each of those classes of net assets be displayed in the statement of activities.

In accordance with accounting principles generally accepted in the United State of America (US GAAP), The Front Door Agency, Inc. reports information regarding its financial position and activities according to the following two classes of net assets:

Net Assets Without Donor Restrictions: Net assets without donor restrictions are resources available to support operations. The only limits on the use of these net assets are the broad limits resulting for the nature of the Agency, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Net Assets With Donor Restrictions: Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose or in a particular future period. Some donor-imposed restrictions are temporary in nature, and the restrictions will expire when the resources are used in accordance with the donor's instructions or when the stipulated time has passed. Other donor-imposed restrictions are perpetual in nature; the Agency must continue to use the resources in accordance with the donor's instructions.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restrictions is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. Net assets restricted for acquisition of buildings or equipment (or less commonly, the contribution of those assets directly) are reported as net assets with donor restrictions until the specified asset is placed in service by the Agency, unless the donor provides more specific directions about the period of its use.

Classification of Transactions: All revenues and net gains are reported as increases in net assets without donor restrictions in the statements of activities unless restrictions are imposed by donor-imposed stipulations or law. All expenses and net losses are reported as decreases in net assets without donor restrictions. Expirations of donor-imposed stipulations that simultaneously increase one class of net assets and decrease another are reported as net assets released from restrictions. Upon approval by the Board of Directors, transfers are made from undesignated without donor restricted net assets to board designated net assets.

Revenue Recognition: The Agency records revenue in accordance with ASC 606, *Revenue from Contracts with Customers* (ASC 606). The standard requires the recognition of revenue when promised goods or services are transferred to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services.

NOTE – B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Contributions: Contributions, including unconditional promises to give, are recognized when received. All contributions are reported as increases in net assets without donor restrictions unless use of the contributed assets is specifically restricted by the donor. Amounts received that are restricted by the donor to use in future periods or for specific purposes are reported as increases in net assets with donor restrictions. Unconditional promises with payments due in future years have an implied restriction to be used in the year the payment is due, and therefore are reported as restricted until the payment is due, unless the contribution is clearly intended to support activities of the current fiscal year. Conditional promises, such as matching grants, are not recognized until they become unconditional, that is, until all conditions on which they depend are substantially met.

The Agency is a beneficiary under several donors' wills. Contributions from bequests are recognized as contributions receivable when the probate court declares that the will is valid and the Agency has an irrevocable right to the bequest.

Government Grants and Contract Revenue and Award Recognition: Grant revenue is recognized when the qualifying costs are incurred for cost-reimbursement grants or contracts or when a unit of service is provided for performance grants. Revenue from state agencies is subject to independent audit, and review by grantor agencies. The review could result in the disallowance of expenditures under the terms of the grant or reductions of future grant funds.

Based on prior experience, the Agency's management believes that costs ultimately disallowed, if any, would not materially affect the financial position of the Agency.

Grants with donor restrictions are recorded as revenue and net assets with donor restrictions when received or unconditionally pledged. Transfers are made to net assets without donor restrictions as costs are incurred or time restrictions lapse. Grants with donor restrictions received and satisfied in the same period are included in net assets without donor restrictions.

The Agency receives contracts under various arrangements. This revenue is recognized under a performance-based system. Under this type of system, the Agency is paid based upon the number of units of service provided for both purchased services and administrative management. Each type of service has a separate unit rate for units of service performed.

Performance Obligations: For performance obligations related to the Agency's activities, control transfers to the client at a point in time. The Agency's principal terms are point of sale and the Agency transfers control and records revenue upon delivery to the client, respectively. The payment terms and conditions in client contracts occur upon delivery.

The Agency does not have any significant financing components as payment is received at or shortly after the point of sale.

Functional Expense Allocation: The costs of providing the Agency's programs and other activities have been summarized on a functional basis in the Statement of Activities and Statement of Functional Expenses. Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are allocated to programs and supporting services. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Agency.

NOTE – B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Payroll and related costs are allocated to functions based upon actual time charges. Occupancy and other costs are allocated based on actual expenses. General and administrative expenses include those costs that are not directly identifiable with any specific program, but which provide for the overall support and direction of the Agency.

Fundraising costs are expensed as incurred, even though they may result in contributions received in future years. The Agency generally does not conduct its fundraising activities in conjunction with its other activities.

Advertising Costs: Costs incurred with respect to advertising are expensed when incurred. Advertising expense for the years ended June 30, 2024 and 2023 totaled $6,977, and $4,975, respectively.

Income Taxes: The Agency is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and comparable state law. Accordingly, no provision for income taxes is made in the financial statements.

Lease Accounting: The Agency adopted FASB Accounting Standards Update No. (ASU) 2016-02, *Leases, Topic 842* (ASC 842) as of July 1, 2022. Under ASC 842, the Agency determines whether the arrangement contains a lease at the inception of an arrangement. If a lease is identified in an arrangement, the Agency recognizes a right-of-use (ROU) asset and liability on its balance sheet and determines whether the lease should be classified as a finance or operating lease. The Agency does not recognize assets or liabilities for leases with lease terms of less than 12 months.

ROU assets represent the Agency's right to use an underlying asset for the lease term and lease liabilities represent the Agency's obligation to make lease payments arising from the lease. Operating lease assets and liabilities are recognized at the lease commencement date based on the present value of the lease payments over the lease term using the discount rate implicit in the lease. If the rate implicit is not readily determinable, the Agency utilizes the Applicable Federal Rate at the adoption of ASC 842. Operating lease assets are further adjusted for prepaid or accrued lease payments. Operating lease payments are expensed using the straight-line method as an operating expense over the lease term.

The Agency's lease agreements do not contain any material residual value guarantees or material restrictive covenants. Some of the Agency's operating leases provide for minimum annual payments that increase over the life of the lease. These leases may include obligations to pay for other services, such as operations and maintenance. For leases of property, the Agency accounts for these other services as a component of the lease. The aggregate minimum annual payments are expensed on the straight-line basis beginning when the Agency takes possession of the property and extending over the term of the related lease, including renewal options when the exercise of the option is reasonably certain as an economic penalty may be incurred if the option is not exercised.

In-Kind Services: Donated services represent the estimated fair value of services provided to the Agency. Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Agency. Local businesses occasionally donate services, most of which are not recognized as contributions in the financial statements since the recognition criteria were not met.

NOTE – B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fair Value of Financial Instruments: The Fair Value Measurements and Disclosures Topic of the FASB ASC defines fair value, establishes a framework for measuring fair value and expands disclosures about fair value measurements. The Agency's financial instruments are cash and cash equivalents, grants and contracts receivable, and accounts payable. The recorded values of cash and cash equivalents, grants and contracts receivable, and accounts payable approximate their fair values based on their short-term nature.

Use of Estimates: Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and reported revenues and expenses. Accordingly, actual results could differ from those estimates, particularly given the significant social and economic disruptions and uncertainties associated with the ongoing COVID-19 pandemic and the COVID-19 control responses, and such differences may be material.

Reclassifications: Certain reclassifications have been made to the prior year's financial statements to conform to the current year presentation. These classifications had no effect on previously reported results of operations or net assets.

Change in Accounting Principle

Credit Losses: In June 2016, the FASB issued ASU 2016-13, *Measurement of Credit Losses on Financial Instruments.* The Agency adopted the standard effective July 1, 2023 using a modified-retrospective approach. The ASU requires a financial asset (including trade receivables) measured at amortized cost basis to be presented at the net amount expected to be collected. Thus, the statement of activities reflects the measurement of credit losses for newly recognized financial assets as well as the expected increases or decreases of expected credit losses that have taken place during the period. The impact of adoption of this standard was not material.

NOTE – C: INVESTMENTS

The Agency's investments at June 30, 2024 are summarized as follows:

	Fair Value	Cost	Cumulative Unrealized (Loss) Gain
Taxable fixed income finds	$ 1,012,318	$ 1,015,585	$ (3,267)
Equity funds	673,736	619,489	54,247
Mixed assets	481,007	342,843	138,164
Money market funds	3,375	3,375	-
Total Investments	$ 2,170,436	$ 1,981,292	$ 189,144

NOTE – C: INVESTMENTS (Continued)

The Agency's investments at June 30, 2023 are summarized as follows:

	Fair Value	Cost	Cumulative Unrealized Gain
Taxable fixed income finds	$ 701,050	$ 478,974	$ 222,076
Mixed assets	448,570	379,602	68,968
Equity funds	438,201	433,304	4,897
Money market funds	1,359	1,359	-
Total Investments	$ 1,589,180	$ 1,293,239	$ 295,941

All investments of the Agency are classified as Level 1 as defined in Note B for years ending June 30, 2024 and 2023.

NOTE – D: PROPERTY AND EQUIPMENT

Major classifications of property and equipment consist of the following at June 30:

	2024	2023
Building and improvements	$ 5,393,565	$ 5,151,806
Leasehold improvements	273,228	273,228
Land	247,100	247,100
Equipment and furniture	22,088	20,185
	5,935,981	5,692,319
Less: accumulated depreciation	(1,668,354)	(1,446,092)
Property and equipment - Net	$ 4,267,627	$ 4,246,227

Depreciation expense totaled $222,261 and $167,457 for the years ended June 30, 2024 and 2023, respectively.

NOTE – E: ENDOWMENT

The Agency's investments consist of undesignated endowment funds, board designated endowment funds, and donor restricted endowment funds. As required by GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

NOTE – E: ENDOWMENT (Continued)

The Board of Directors of the Agency has interpreted the State of New Hampshire UPMIFA as requiring the preservation of the fair value of the original gift as of the gift date of the donor restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Agency classifies as permanently restricted net assets: (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, 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. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Agency in a manner consistent with the standard of prudence prescribed by the State UPMIFA. In accordance with UPMIFA, The Agency considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. The duration and preservation of the fund
2. The purposes of The Agency and the donor-restricted endowment fund
3. General economic conditions
4. The possible effect of inflation and deflation
5. The expected total return from income and the appreciation of investments
6. Other resources of The Agency
7. The investment policies of The Agency.

The Agency has adopted investment policies designed to provide a reasonable stream of income that will rise with inflation to fund activities. The primary total return objective is to exceed the long-term rate of inflation, as measured by the CPI, by 3%. Investment policies also provide for diversification, and stipulate asset mix between equities, fixed income securities, and cash.

The Agency's spending policy is to appropriate up to 7% of the average market value of the endowment fund based on the last three years average value of the endowment fund. The Agency's spending policy for the scholarship fund is to appropriate up to 5% of the average market value of the scholarships annually.

The endowment composition by type of fund as of June 30, 2024:

	Without Donor Restrictions	With Donor Restrictions	Total
Donor restricted	$ -	$ 783,029	$ 783,029
Board designated	772,438	-	772,438
Undesignated	550,065	-	550,065
Total endowment funds	$ 1,322,503	$ 783,029	$ 2,105,532

NOTE – E: ENDOWMENT (Continued)

Changes in endowment net assets for the year ended June 30, 2024 are as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets - beginning of year	$ 834,410	$ 754,770	$ 1,589,180
Investment return:			
Investment income - net of fees	133,195	2,114	135,309
Change in market value	182,948	724	183,672
Contributions	274,566	25,421	299,987
Appropriation of endowment net assets for expenditures	(102,616)	-	(102,616)
Endowment net assets - end of year	$ 1,322,503	$ 783,029	$ 2,105,532

The endowment composition by type of fund as of June 30,2023:

	Without Donor restrictions	With Donor restrictions	Total
Donor restricted	$ -	$ 754,770	$ 754,770
Board designated	549,164	-	549,164
Undesignated	285,246	-	285,246
Total endowment funds	$ 834,410	$ 754,770	$ 1,589,180

Changes in endowment net assets for the year ended June 30, 2023 are as follows:

	Without Donor restrictions	With Donor restrictions	Total
Endowment net assets - beginning of year	$ 689,241	$ 717,962	$ 1,407,203
Investment return:			
Investment income - net of fees	78,295	573	78,868
Change in market value	47,215	3,494	50,709
Contributions	37,176	32,741	69,917
Appropriation of endowment net assets for expenditures	(17,517)	-	(17,517)
Endowment net assets - end of year	$ 834,410	$ 754,770	$ 1,589,180

NOTE – F: LINE OF CREDIT

The Agency maintains a line of credit with a local financial institution with available borrowings up to $100,000. Borrowings under the agreement are due on demand and interest is payable monthly at the Wall Street Journal Prime Rate, 8.5% at June 30, 2024. The line of credit is secured by substantially all of the assets of the Agency and expires June 2029. There was no balance owed against the line of credit at June 30, 2024 and 2023, respectively.

NOTE – G: NOTES PAYABLE

Notes payable consist of the following at June 30:

	2024	2023
Mortgage payable to Community Housing Capital, secured by land and building (Shattuck Street), due in monthly installments of $886 including principal and interest at 5.00% through June 2027.	$ 126,593	$ 130,791
Mortgage payable to City of Nashua, secured by land and building (C Street). No interest due as long as property is owned by the Agency. In September 2011, the mortage was amended to forgive principal equally	13,100	19,650
Mortgage payable to City of Nashua, secured by land and building (Amherst Street). No interest due as long as property is owned by the Agency, and meets rental affordability criteria. In September 2011, the mortage was amended to forgive principal equally over 20 years beginning December 2012.	139,464	156,898
Mortgage payable to City of Nashua, secured by land and building (Concord Street). Neither interest nor principal are due as long as the Agency ownes the property and meets rental affordability criteria.	203,500	203,500
Mortgage payable to Triangle Credit Union, secured by land and building (Mary's House), due in monthly installments of $966 including principal and interest at 6.00% through April 2030. Beginning May 2030, and every 84th month thereafter, the interest rate will adjust to US Treasury Securities Index plus 3.00%. The	147,141	149,798
Total notes payable	629,798	660,637
Less: current portion of long-term notes payable	(7,276)	(6,871)
Long-Term Notes Payable - Net of Current Portion	$ 622,522	$ 653,766

NOTE – G: NOTES PAYABLE (Continued)

Aggregate maturities of long-term debt for the years ending June 30 are as follows:

2025	$ 7,276
2026	7,678
2027	120,678
2028	3,392
2029	3,601
Thereafter	487,173
	$ 629,798

From time to time, the fair value of endowment funds associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the Agency to retain as a fund of perpetual duration, also known as underwater endowments. As of June 30, 2023, deficiencies of this nature existed in a single, donor-restricted endowment fund created with an original gift of $50,000. The fair value of assets held in the fund were $47,163 as of June 30, 2023, which generated an amount underwater of $2,837 as of June 30, 2023. This deficiency was reported in net assets with donor restrictions. This deficiency resulted from fluctuations in the market causing net losses on the value of the fund during the fiscal year ended June 30, 2023. As of June 30, 2024, no funds were underwater.

NOTE – H: EMPLOYEE BENEFITS PLAN

In March 2018, the Agency adopted a Simple Retirement Plan. All employees meeting age and wage requirements qualify for the plan. The Agency matches employee contributions up to 3% of compensation. The Agency contributed $19,015 and $17,238 to the plan for the years ended June 30, 2024 and 2023, respectively.

NOTE – I: LEASES

The Agency leases its administrative office facility under a long-term, non-cancelable operating lease agreement. The lease expires in February 2026 In the normal course of business, it is expected that these leases will be renewed or replaced by leases on other properties.

Operating lease assets consisted of the following at June 30:

	2024	2023
Right-of-use assets	$ 66,198	$ 66,198
Less: accumulated amortization	(35,970)	(17,028)
Operating Leases Right-of-Use Assets - Net	$ 30,228	$ 49,170

NOTE – I: LEASES (Continued)

For the years ended June 30, 2024 and 2023, amortization expense related to the ROU assets for operating leases totaled $18,943 $17,027, respectively, and interest expense related to the discounted cash flows totaled $2,871 and 2,773 for years ended June 30, 2024 and 2023, respectively. The weighted average remaining lease term was 1.66 years and the weight average discount rate was 3.22% that was used to measure the Agency's operating lease liabilities at June 30, 2024.

The following is a maturity analysis of the annual undiscounted cash flows of the lease liabilities as of June 30:

2025	$ 19,800
2026	13,200
Total lease payments	33,000
Less: imputed interest	(759)
Total lease obligations	32,241
Less: current obligations	(19,046)
Long-Term Lease Obligations	$ 13,195

NOTE – J: GIFTS IN-KIND

Contributed nonfinancial assets recognized in the Statement of Activities consisted of the following for the years ended June 30:

	2024	2023
Holiday gifts for families	$ 136,818	$ 133,723
Auction event prizes	107,285	112,155
Household and other goods	29,143	20,093
Software	12,279	2,412
Building	-	1,244,025
Professional services	-	9,300
	$ 285,525	$ 1,521,708

The Agency recognizes contributed nonfinancial assets within revenue. Unless otherwise noted, contributed nonfinancial assets did not have donor-imposed restrictions.

Contributed holiday gifts were used for specific families in need designated by the Agency. Contributed household and other goods were used in the Agency's programs assisting those in need. Contributed auction items were used at an special event held by the Agency to raise funds to better serve their client and community. Contributed software was used by the Agency for operation needs. In valuing gifts in-kind, the Agency estimated the fair market value based on estimates of wholesale values that would be received for sale of similar products.

NOTE – K: CONCENTRATIONS

Financial instruments that potentially subject the Agency to concentrations of credit consist principally of cash balances at financial institutions and grants and contracts receivable.

Cash in Bank: The Agency maintains its cash balances in financial institutions. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to certain limits. At times, the Agency's bank balances may exceed insurable limits. The Agency has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk to cash.

NOTE – L: AVAILABILITY AND LIQUIDITY

The following represents the Agency's financial assets at June 30:

	2024	2023
Financial Assets at Year-End		
Cash and cash equivalents	$ 1,039,812	$ 1,333,505
Accounts receivable - net of allowance	2,530	3,241
Grants and contracts receivable	132,879	124,838
Promises to give	100,899	46,865
Investments	2,170,436	1,589,180
Total Financial Assets at Year End	3,446,556	3,097,629
Less: net assets with donor restrictions	(817,012)	(798,690)
Financial Assets Available to Meet General Expenditures Over the Next Twelve Months	$ 2,629,544	$ 2,298,939

In the event of an unanticipated liquidity need, the Agency could also use funds from its line of credit.

NOTE – M: SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 13, 2024, which is the date the accompanying financial statements were available to be issued.

the FRONT DOOR
Your Path to Self-Sufficiency

BOARD OF DIRECTORS
2024-2025

MEMBERS	OCCUPATION	RESIDENCY
David Almeda	Formerly, UKG	Nashua
Jed Anderson*	Broad Street Planning	Nashua
Derek Bruinooge	Eaton & Berube Insurance Agency	Wilmington, MA
Nancy Cappiello	Latitude 44, Ltd.	Londonderry
John Chase, Treasurer	Formerly, BAE Systems	Amherst
Shane Cochran	Systems Engineering	Manchester
Viktoriya Dribinskaya	Dir. Of Workforce Development	Middleton, MA
Nick Frasca, President Elect	Frasca & Frasca, P.A.	Nashua
John Goodridge	Nashua Police Department	Merrimack
Joyce Hillis	Devine, Millimet and Branch	Nashua
Paige Hultman, Vice President	Purple Finch Properties	Nashua
Robert Kennedy*	Formerly, BAE Systems	Amherst
Linda LaFleur, Secretary*	SquareTail Advisors	Londonderry
Bill Luk	BAE Systems	Amherst
Christine Malloy	Triangle Credit Union	Nashua
Meagan Pollack*	Curriculum Associates	Hudson
Donna Robinson, CPA	Marcum, LLP	Litchfield
Dr. Timothy Scherer	Dartmouth Health	Hollis
Tony Rozon	Santander Bank	Pelham
Robert Shaw*, LY President	Texas Instruments	Nashua
Melissa Swidler, President	SWI Designs	Nashua
Leanne Vondermuhll	Courtyard by Marriott	Andover, MA
Chris Wilcox*	Lowell Five Bank	Nashua
Kathy Whitaker	BAE Systems	Hollis

*Denotes Past Presidents
Total Board Members 25

The Front Door Agency, Inc.
NH Department of Justice Grant
Act # 02-20-20-201510-5021-072-500575

Key Personnel – FY26

Name	Job Title	Annual Salary	% Paid from this Contract	Amount Paid from this 6-mth contract
Rebecca Gagne	Director of Housing Programs	$ 92,000	10%	$4,600
Sheri Gonzales	Case Manager	$ 56,000	60%	$ 16,575
Coraima Kulak	Bi-lingual Case Manager	$ 56,000	60%	$ 16,800
				$ 37,975

REBECCA GAGNE

SUMMARY

A Human Services Professional with over 20 years' experience working in a residential program for women and children. Experience includes: team leadership, substance abuse; mental health; domestic violence, property management, community outreach, and empowering families to transition from crisis to self-sufficiency.

PROFESSIONAL EXPERIENCE

Director of Housing Programs **April 2012-Present**
THE FRONT DOOR AGENCY, INC., Nashua, New Hampshire
A not-for-profit, 501(c) tax-exempt organization assisting individuals and families in crisis transition to self-sufficiency formally known as the Nashua Pastoral Care Center, Inc.

Providing oversight for a residential Transformational Housing Program for women and children and Affordable Housing Program for single, women who are homeless.
Duties include:

- Assessing and monitoring young families headed by single mothers with independent life skills.
- Ensuring all residents maintain compliance with the educational and residential components of the program.
- Assessing and interviewing potential candidates.
- Creating and reviewing each program participant's contracts.
- Establishing outcome measurements and ensuring program objectives are met.
- Supervision of all direct service staff, residential aides, program administrative staff and maintenance personnel.
- Overseeing maintenance issues at all four owned properties.
- Providing oversight on all program policies and procedures.
- Participating in community activities.
- Representing the agency in the community.

Case Manager **December 2001-April 2012**
THE NASHUA PASTORAL CARE CENTER, Nashua, New Hampshire
Providing extensive case management for a residential Transitional Housing Program for women and children. Duties include:

- Assessing and monitoring young families headed by single mothers with independent life skills.
- Ensuring all residents maintain compliance with the educational and residential components of the program.
- Assessing and interviewing potential candidates.
- Creating and reviewing each program participant's contracts.
- Providing support, advocating and assisting in eliminating barriers to enhance resident's ability to succeed.
- Coordinating all services necessary for the resident to become a self-sufficient member of the community.
- Participating in community activities.

Case Manager **May 2001-December 2001**
GIRLS INC., Nashua, New Hampshire
Duties included assisting ten young women ages 14-21 with daily living in a nonprofit residential living facility. Job required effective coordination and linkage of all academic and career related components, time management, positive role modeling, empathetic listening, developing and following individual treatment plans, connecting with people and resources, and follow up. Other duties involved organizing the volunteer program, coordinating educational sessions and activities.

Pre-School Teacher **July 2000-May 2001**
GIRLS INC., Nashua, New Hampshire
Duties included: planning and implementing a monthly curriculum aiding children physically, socially, emotionally, and intellectually; providing age appropriate activities to encourage creative expression and appreciation of the arts; and creating a monthly parent newsletter.

EDUCATION

Leadership Greater Nashua **Sept 2016-June 2017**
Comprehensive overview of the various elements of the Greater Nashua Community
Velocity Performance's Leadership Academy
Certified CPR AED **August 2014**

Certified Non-violent Crisis Intervention **Since 2008**

Graduate
NEW ENGLAND SCHOOL ON ADDICTION STUDIES **June 2008 & 2006**
New Hampshire Training Institute on Addictive Disorders

BA in Psychology **December 1999**
KEENE STATE COLLEGE, Keene, New Hampshire
Member, Delta Phi Epsilon (1997-1999)

AS in Chemical Dependency **May 1999**
KEENE STATE COLLEGE, Keene, New Hampshire

VOLUNTEER EXPERIENCE

Board of Directors	SKIP (School Kids in Peterborough)	2014-2017
Day of Caring Committee Member:	United Way of Greater Nashua	2011- 2015
Big Sister:	Big Brothers and Big Sisters Organization of Nashua	2004-2012
Internship:	Alvirne High School, Hudson, NH Guidance Department	1999

REFERENCES FURNISHED UPON REQUEST

Sheri Gonzales

Objective

Re-entry into the full-time workforce, with a focus on a securing a position where my education and prior work experience in social work can be effectively utilized to help clients achieve self-sustainability.

Qualifications

Practical experience in counseling, tutoring and general interaction with both children and adults in both individual and group settings.

Formal training and practical one-to-one counseling with substance abuse clientele.

A sample of my expertise encompasses:

Individual Counseling	**Multitasking**	**Substance Abuse Counseling**
Appointment Scheduling	**Inter-Agency Communication**	**Client Assessments**
Crisis Management	**Strong Interpersonal Skills**	**Organizational Skills**

HIGHLIGHTS

- Previously licensed by the Massachusetts Board of Registration of Social Workers for several years.
- Ten plus years of social work experience in multiple settings including individual and group counseling and assessments.

CAREER TRACK

The Front Door Agency, **Case Worker** 2021- present

Responsible for screening potential candidates to the program and ensuring all policies and procedures are followed. Schedule and perform initial intake assessments to ensure program compatibility. Work with clients throughout the intake process to ensure follow through. Develop in conjunction with the resident a mutually agreed upon plan for meeting program goals and objectives. Recommend transition protocol for clients from the stabilization phase in the transformation phase.

St. Joseph's Community Services, **Administrative Assistant** 2017 - 2021

Duties include client management, welfare checks, scheduling, and point of contact management. Other key responsibilities include:

- Coordination of meal preparation and delivery for over 300+ clients on a daily basis.
- Assist in the intake process for new and existing clients.
- Crisis intervention to prevent client safety issues.
- Respond to client inquiries and manage changes in scheduling.
- Volunteered at agency for two years prior to employment opportunity.

Nashua Athletic Club, **Receptionist** 2008-2009

Duties included opening of facility and preparing facility for the day. Answered phones and assisted owners and co-workers with basic questions regarding rules and regulations of facility.

Babies R Us, **Customer Service Associate** 2004-2008
Interacted with customers and provided customer support in a sales position. Responsible for handling currency and assisting managers in supervision of co-workers.

Lowell Community Health Center **Substance Abuse Counselor** 1999-2004
Responsible for direct care of clients with mental and dependence disorders. Completed intake and assessment histories. Facilitated groups regarding substance use and relapse prevention. Continued contact with legal system and was court liaison for clients.

Middlesex DUIL Program **Counselor** 1997-1999
Responsible for the direct care of approximately 10-12 second offense drunk drivers within a two-week inpatient program. Duties include preparing clinical assessments and discharge summaries. Other responsibilities include individual counseling sessions, group counseling sessions and informational classes including substance abuse topics. Also, continued communication with probation officers and aftercare agencies are required.

Wayside Youth and Family Support Network, **Residential Counselor** 1996-1997
Responsible for the direct care of adolescents in a residential setting. Duties include; behavior management; maintaining communication with family members, DSS workers, therapists and lawyers of on-going progress of clients; attend court hearings; work with clients individually using the PAYA curriculum, attended treatment team meetings and prepare milieu reports; maintain confidential client records; present client's progress at Foster Care Reviews.

EDUCATION

Bachelor in Social Work Salem State College

Associate in Science: Mental Health Technology Northern Essex Community College

Program Certificate: Alcohol and Drug Abuse Counseling Northern Essex Community College

CORAIMA KULAK

Education

Saint Anselm College
Bachelor of Arts, Psychology — May 2015

University of New Hampshire
Master of Social Work — Anticipated September 2025

Experience

Intern
Amoskeag Health Center — 11/2024- Present

- Provide short-term behavioral health interventions to patients of all ages dealing with anxiety, depression and mood disorders. Modalities utilizes include but are not limited to Cognitive behavioral therapy, play therapy, solution focused therapy, and motivational interviewing. Maintain clear and up-to-date documentation.

Intern
Mount Prospect Academy — 1/2024- 9/2024

- Provide individual and family therapeutic services to overcome obstacles and develop support that will assist in overcoming barriers. Provide support and education to further develop parenting skills and positive communication skills Maintain up to date documentation. Create clear treatment goals and provide appropriate recommendations.

Transformation Housing Case Manager
The Front Door Agency — 10/2020- Present

- Provide Case management services to single mothers and their children who are experiencing crisis. Provide directions, guidance, establishment of goals and creating accountability while furthering their education or job training. Maintain up to date documentation for HOME funding for at least one property owned by the agency.

Child Protection Service Worker
Division for Children, Youth, and Families — 4/2017- 10/2020

- Investigate reports for concern of abuse or neglect. Work with families in creating safety plans to ensure their children are safe in their home. Refer families to community resources. Work with community resources to ensure families receive the support and services needed. Manage a caseload of families with children under the age of 18 and perform monthly visits. Maintain accurate and thorough case notes.

Intake Specialist
Southern New Hampshire Services — 8/2015- 4/2017

- Review applications and determine individuals' eligibility for fuel and electric assistance. Input data into the FAP/ EAP database. Meet and contact individuals for appointments and needed information to process applications.

Intern
Division for Children, Youth, and Families- Manchester — 9/2014-12/14

- Assisted CPSW IV with tasks such as putting together adoption packets, entering visits into the department database, and making calls to several professionals in regard to cases. Worked with a teenager in regard to independent living and assisting with graduation requirements.

Mentor (Pre-Orientation Program)
Saint Anselm College 8/2013-8/2014

- Assisted incoming freshmen with their transition into a new environment. Developed programs to assist freshmen become more aware of their surroundings and creating new friendships.

Skills

Computer: Microsoft Office
Language: Spanish: Fluency- Advance, Reading- Intermediate, Writing- Intermediate.

Accomplishments

Forensic Interviewing of Children Training- National Children's Advocacy Center. 9/2019

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 New Hampshire Coalition Against Domestic and Sexual Violence		**1.4. Grantee Address** 100 North Main St Concord, NH 03301	
1.5 Grantee Phone # (603) 224-8893	**1.6. Account Number** 02-20-20-201510-5021-072-500575	**1.7. Completion Date** 03/31/2026	**1.8. Grant Limitation** $1,962,336
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 Lyn M. Schollett		**1.12. Name & Title of Grantee Signor 1** Lyn M. Schollett, Executive Director	
Grantee Signature 2		**Name & Title of Grantee Signor 2**	
Grantee Signature 3		**Name & Title of Grantee Signor 3**	
1.13 State Agency Signature(s) 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:** Christen Lavers **Assistant Attorney General, On:** / / 4/28/25			
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").

Subrecipient Initials LMS

Date 4/17/2025

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

4. EFFECTIVE DATE: COMPLETION OF PROJECT.

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

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

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

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

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

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

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

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

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

7. RECORDS and ACCOUNTS.

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

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

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

8.1. PERSONNEL.

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

8.2. to perform such Project under all applicable laws.

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

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

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

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

9.1. DATA: RETENTION OF DATA: ACCESS.

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

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

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

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

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

10. CONDITIONAL NATURE 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

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

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

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

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

17. INSURANCE.

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

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

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

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

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

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

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

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

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

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

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

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-SPECIAL PROVISIONS-

New Hampshire Coalition Against Domestic and Sexual Violence 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.

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

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

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

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

9 **Compliance with DOJ Financial Guide**

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

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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. Pan 38, currently, also sets out rules and requirements that pertain to subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations

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

21 **Restrictions on "lobbying"**

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

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

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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, 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)(l) and (2) that, generally speaking, make it unlawful, in the United States, to hire (or recruit for employment) certain aliens.

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

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

2. Monitoring
The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.
3. Allowable costs
To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions designed to ensure compliance with this condition.

4. Rules of construction

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

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

C. "United States" specifically includes the District of Columbia, Puerto Rico, Guam, the Virgin Islands of the United States, and the Commonwealth of the Northern Mariana Islands.
D. Nothing in this condition shall be understood to authorize or require any subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

E. Nothing in this condition, including in paragraph 4.B., shall be understood to relieve any subrecipient at any tier, or any person or other entity, of any obligation otherwise imposed by law, including 8 U.S.C. l324a(a)(l) and (2).

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

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

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

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

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

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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/I nteract-Minors.htm (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

34 **Publications**

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

35 **Requirement on use of volunteers**

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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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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 to victims of domestic violence and sexual assault and for administration of the Sexual Assault Nurse Examiners (SANE) Program. Funding for activities surrounding domestic violence and sexual assault victim services including but not limited to personnel, benefits, travel, supplies, and subgrants to twelve member agencies. Additionally, administrative expenses incurred for victim services data collection for the subrecipient and New Hampshire crisis centers. The amount of this subgrant is specified in EXHIBIT C, paragraphs 3a and 3b.

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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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 $1,952,336 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. The Subrecipient shall be awarded an amount not to exceed $10,000 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.

   3c. 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, Lyn M. Schollett [*responsible official*], certify that

New Hampshire Coalition Against Domestic and Sexual Violence [Sub*recipient*] has either completed the EEOP reporting tool certification at https://ojp.gov/about/ocr/faq_eeop.htm or completed an exemption form on:

April 3, 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 to the New Hampshire Department of Justice Grants Management Unit and is no longer inputted into the Federal System.

EEOP Training Requirements for Subrecipients

Joi Smith . [*official that completed training*] has completed

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

April 23, 2023 [*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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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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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—

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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.

Lyn M. Schollett	Executive Director
Name of Authorized Signor	Title of Authorized Signor
Lyn M. Schollett	April 17, 2025
Signature	Date

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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.

New Hampshire Coalition Against Domestic and Sexual Violence (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.

New Hampshire Coalition Against Domestic and Sexual Violence (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: Lyn M. Schollett, Executive Director

Signature: Lyn M. Schollett

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EXHIBIT F

NEW HAMPSHIRE DEPARTMENT OF JUSTICE

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

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

1. LOBBYING

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

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

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

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

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

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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

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

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

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

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

As required by the Drug-Free Workplace Act of 1988, as implemented at 28 C.F.R. Part 83, Subpart F, for grantees, as defined at 28 C.F.R. §§ 83.620 and 83.650:
A. The Subrecipient certifies and assures that it will, or will continue to, provide a drug-free workplace by—

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

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

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

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

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

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

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

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

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

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

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(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.

Lyn M. Schollett	Executive Director
Name of Authorized Signor	Title of Authorized Signor
Lyn M. Schollett	April 17, 2025
Signature	Date

New Hampshire Coalition Against Domestic and Sexual Violence, 100 North Main Street Concord, NH 03301
Name and Address of Agency

Subrecipient Initials LMS

Date 4/17/2025

EXHIBIT G

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

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

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

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

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

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

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

Subrecipient Initials LMS

Date 4/17/2025

EXHIBIT G
Certification

Lyn M. Schollett	Executive Director
Name of Authorized Signor	Title of Authorized Signor
Lyn M. Schollett	April 17, 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: **MS96M91DCAN4**

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

__X__ NO _____ YES

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

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

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

_____ NO _____ YES

If the answer to #3 above is YES, stop

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

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

Subrecipient Initials LMS

Date 4/17/2025

EXHIBIT G
Certification

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Subrecipient Initials LMS

Date 4/17/2025

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that NEW HAMPSHIRE COALITION AGAINST DOMESTIC AND SEXUAL VIOLENCE is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on April 30, 1981. 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: **63838**

Certificate Number: **0007148447**

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.

David M. Scanlan

Secretary of State

CERTIFICATE OF AUTHORITY

I, Hilary Holmes Rheaume, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Chairperson/Officer of the NH Coalition Against Domestic and Sexual Violence.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on May 21, 2024 at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Lyn M. Schollett, Executive Director
(Name and Title of Contract Signatory)

is duly authorized on behalf of the NH Coalition Against Domestic and Sexual Violence to enter into contracts or
(Name of Corporation/ LLC)

agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

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

Dated: April 18, 2025

Signature of Elected Officer
Name: Hilary Holmes Rheaume
Title: Chairperson, Board of Directors

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 04/21/2025

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 rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME: Sidney Stevens	
E & S Insurance Services LLC	PHONE (A/C, No, Ext): (603) 293-2791	FAX (A/C, No): (603) 293-7188
21 Meadowbrook Lane	E-MAIL ADDRESS: sidney@esinsurance.net	
P O Box 7425	INSURER(S) AFFORDING COVERAGE	NAIC #
Gilford NH 03247-7425	INSURER A: Great American Insurance Group	GAIG
INSURED	INSURER B: Liberty Mutual Agency Corporation	
NH Coalition Against Domestic and Sexual Violence,	INSURER C:	
DBA: NHCADSV	INSURER D:	
PO Box 353	INSURER E:	
Concord NH 03302	INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** 25 **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [ ] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			MAC 5464236 24	05/15/2025	05/15/2026	EACH OCCURRENCE	$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 100,000
							MED EXP (Any one person)	$ 5,000
							PERSONAL & ADV INJURY	$ 1,000,000
							GENERAL AGGREGATE	$ 3,000,000
							PRODUCTS - COMP/OP AGG	$ 3,000,000
							Each Abuse Limit	$ 1,000,000
	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident)	$ 100,000
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
A	[X] UMBRELLA LIAB [ ] OCCUR [ ] EXCESS LIAB [X] CLAIMS-MADE [ ] DED [X] RETENTION $ 10,000			UMB8234007-17	05/15/2025	05/15/2026	EACH OCCURRENCE	$ 1,000,000
							AGGREGATE	$ 1,000,000
								$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N [Y] If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		WC5-31S-604577-025	05/15/2025	05/15/2026	[X] PER STATUTE [ ] OTH-ER	
							E.L. EACH ACCIDENT	$ 500,000
							E.L. DISEASE - EA EMPLOYEE	$ 500,000
							E.L. DISEASE - POLICY LIMIT	$ 500,000
A	Abuse & Professional			MAC 5464236 24	05/15/2025	05/15/2026	Abuse Aggregate Limit	3,000,000
							Professional Liability	1,000,000
							Professional Aggregate	3,000,000

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

CERTIFICATE HOLDER

New Hampshire Department of Justice
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

Fairley Kennedy

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NEW HAMPSHIRE COALITION AGAINST DOMESTIC AND SEXUAL VIOLENCE

AUDITED FINANCIAL STATEMENTS

June 30, 2024 and 2023

SINGLE AUDIT REPORTS

June 30, 2024

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ROWLEY & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS
46 N. STATE STREET
CONCORD, NEW HAMPSHIRE 03301
TELEPHONE (603) 228-5400
FAX # (603) 226-3532

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF THE PRIVATE
COMPANIES PRACTICE SECTION

INDEPENDENT AUDITOR'S REPORT

Board of Directors
New Hampshire Coalition
Against Domestic and Sexual Violence
Concord, New Hampshire

Opinion

We have audited the accompanying financial statements of New Hampshire Coalition Against Domestic and Sexual Violence (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of New Hampshire Coalition Against Domestic and Sexual Violence as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of New Hampshire Coalition Against Domestic and Sexual Violence 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 New Hampshire Coalition Against Domestic and Sexual Violence's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 New Hampshire Coalition Against Domestic and Sexual Violence'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 New Hampshire Coalition Against Domestic and Sexual Violence'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 expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 12, 2024, on our consideration of New Hampshire Coalition Against Domestic and Sexual Violence'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 New Hampshire Coalition Against Domestic and Sexual Violence'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 New Hampshire Coalition Against Domestic and Sexual Violence's internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited the New Hampshire Coalition Against Domestic and Sexual Violence's 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 26, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Rowley & Associates, PC

Rowley & Associates, P.C.
Concord, New Hampshire
November 12, 2024

New Hampshire Coalition Against Domestic and Sexual Violence
Statements of Financial Position
June 30, 2024 and June 30, 2023
See Independent Auditors' Report

	2024	2023
ASSETS		
CURRENT ASSETS		
Cash and Cash Equivalents	$ 397,560	$ 347,404
Restricted Cash and Cash Equivalents	18,931	73,044
Certificates of Deposit, Short-Term	310,300	218,264
Grants Receivable	2,304,957	2,471,765
Prepaid Expenses	27,436	27,226
Total Current Assets	3,059,184	3,137,703
PROPERTY AND EQUIPMENT		
Equipment	14,654	14,654
Leasehold Improvements	61,072	61,072
	75,726	75,726
Less Accumulated Depreciation	(49,132)	(42,061)
Total Property and Equipment, Net	26,594	33,665
OTHER ASSETS		
Long-Term Investments	489,681	432,178
Certificates of Deposit, Long-Term	206,585	204,166
Operating Lease Right of Use Asset	358,559	456,259
Finance Lease Right of Use Asset	4,605	8,068
Security Deposit	6,213	6,213
Total Other Assets	1,065,643	1,106,884
Total Assets	$ 4,151,421	$ 4,278,252
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Grants and Accounts Payable	$ 1,932,525	$ 2,058,023
Accrued Expenses	100,956	94,245
Operating Lease Liability, Current Portion	110,223	106,546
Finance Lease Liability, Current Portion	3,776	3,776
Total Current Liabilities	2,147,480	2,262,590
LONG-TERM LIABILITIES		
Operating Lease Liability, Less Current Portion	264,697	349,713
Finance Lease Liability, Less Current Portion	717	4,292
Total Long-Term Liabilities	265,414	354,005
NET ASSETS		
Without Donor Restrictions	1,719,596	1,588,613
With Donor Restrictions	18,931	73,044
Total Net Assets	1,738,527	1,661,657
Total Liabilities and Net Assets	$ 4,151,421	$ 4,278,252

New Hampshire Coalition Against Domestic and Sexual Violence
Statements of Activities and Changes in Net Assets
Year Ended June 30, 2024, With Comparative Totals for Year Ended June 30, 2023
See Independent Auditors' Report

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	2024	2023
CONTRIBUTIONS AND SUPPORT				
Grant Revenue	$ 10,850,708	$ 16,900	$ 10,867,608	$ 11,312,301
Contributions	212,880	-	212,880	189,821
Donated Services	7,264	-	7,264	29,648
Interest Income	13,677	-	13,677	4,880
Member Dues	12,000	-	12,000	12,000
Miscellaneous Income	-	-	-	144
Total Contributions and Support	11,096,529	16,900	11,113,429	11,548,794
Net Assets Released from Donor Imposed Restrictions	71,013	(71,013)	-	-
EXPENSES				
Program Services	10,958,511	-	10,958,511	11,334,314
Management and General	77,414	-	77,414	81,833
Fundraising	58,138	-	58,138	51,432
Total Expenses	11,094,063	-	11,094,063	11,467,579
INCREASE (DECREASE) IN OPERATING NET ASSETS	73,479	(54,113)	19,366	81,215
NONOPERATING GAINS				
Investment Dividends	9,174	-	9,174	7,339
Unrealized and Realized Gains	50,125	-	50,125	34,222
Investment Fees	(1,795)	-	(1,795)	(1,978)
Net Nonoperating Gains	57,504	-	57,504	39,583
INCREASE (DECREASE) IN NET ASSETS	130,983	(54,113)	76,870	120,798
NET ASSETS AT BEGINNING OF YEAR	1,588,613	73,044	1,661,657	1,540,859
NET ASSETS AT END OF YEAR	$ 1,719,596	$ 18,931	$ 1,738,527	$ 1,661,657

New Hampshire Coalition Against Domestic and Sexual Violence
Statement of Functional Expenses
Year Ended June 30, 2024
With Comparative Totals for Year Ended June 30, 2023
See Independent Auditors' Report

	Program Services	Management & General	Fundraising	Total 2024	Total 2023
Salaries	$ 1,105,072	$ 47,453	$ 33,790	$ 1,186,315	$ 1,285,773
Payroll taxes	82,272	3,531	2,472	88,275	96,380
Health and Dental Insurance	149,655	6,498	6,292	162,445	156,035
Other Employee Benefits	34,756	1,448	-	36,204	32,473
Professional Services	58,220	2,426	-	60,646	81,924
Contract/Grant Services	8,766,008	-	-	8,766,008	8,911,330
Survivor Grants	77,500	-	-	77,500	90,225
Rental Assistance	129,048	-	-	129,048	225,027
Memberships	9,640	402	-	10,042	7,358
Publications	2,252	94	-	2,346	2,055
Advertising/Public Awareness	8,288	387	995	9,670	3,228
Copying	3,964	165	-	4,129	4,181
Office Supplies	30,579	1,412	3,311	35,302	39,155
Postage	2,015	103	459	2,577	3,132
Printing	888	123	2,058	3,069	3,517
File storage management	-	-	-	-	791
Maintenance & Repair	21,802	908	-	22,710	32,743
Rent Expense	102,284	4,262	-	106,546	103,011
Insurance	14,750	615	-	15,365	14,227
Staff Development	45,975	1,916	-	47,891	31,591
Travel	27,548	1,153	116	28,817	33,029
Telephone	58,309	2,430	-	60,739	62,930
Technology	111,460	-	-	111,460	145,069
Miscellaneous Expense	3,480	505	8,645	12,630	28,168
AVAP Member Training/Education	-	-	-	-	8,368
Direct Training	30,439	-	-	30,439	22,340
Community Education	44,306	-	-	44,306	19,352
Depreciation Expense	6,787	283	-	7,070	8,510
Change in Operating Asset/Liability	15,708	654	-	16,362	-
Accounting Fees	15,506	646	-	16,152	15,657
Total Expenses	**$ 10,958,511**	**$ 77,414**	**$ 58,138**	**$ 11,094,063**	**$ 11,467,579**

New Hampshire Coalition Against Domestic and Sexual Violence
Statements of Cash Flows
Years Ended June 30, 2024 and 2023
See Independent Auditors' Report

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase in Net Assets	$ 76,870	$ 120,798
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities		
Depreciation	7,070	8,510
Net (Gain) Loss on Investments	(57,504)	(39,583)
Net Change in Operating Asset/Liability	16,362	-
(Increase) Decrease in Operating Assets:		
Grants Receivable	166,808	(210,652)
Prepaid Expenses	(210)	(2,217)
Increase (Decrease) in Operating Liabilities:		
Grants and Accounts Payable	(125,498)	327,506
Accrued Expenses	6,711	2,604
NET CASH PROVIDED BY OPERATING ACTIVITES	90,609	206,966
CASH FLOWS FROM INVESTING ACTIVITIES		
Net (Purchase) Maturity of Certificates of Deposit	(94,454)	(251,294)
NET CASH USED BY INVESTING ACTIVITIES	(94,454)	(251,294)
CASH FLOWS FROM FINANCING ACTIVITIES		
Net amortization, payments on finance lease	(112)	-
NET CASH USED BY FINANCING ACTIVITES	(112)	-
NET DECREASE IN CASH AND CASH EQUIVALENTS	(3,957)	(44,328)
CASH AND CASH EQUIVALENTS, AT BEGINNING OF YEAR	420,448	464,776
CASH AND CASH EQUIVALENTS, AT END OF YEAR	$ 416,491	$ 420,448
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Donated Services	$ 7,264	$ 29,648

NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Coalition is a private, non-profit, tax-exempt organization committed to ending domestic and sexual violence. The Coalition serves as a coordinating organization for its 12-member agency crisis centers that in turn provide services to survivors of sexual assault, domestic violence, human trafficking, and stalking. Eleven of the Coalition's member agencies are autonomous, private, non-profit organizations with their own mission, structure, and board of directors; one is a university-based program. The Coalition receives 98% of its funding from federal and state agencies and less than 2% from private fundraising.

The Vision of the Coalition is:

All New Hampshire communities provide safety for every person.

The Mission of the Coalition is:

The New Hampshire Coalition Against Domestic & Sexual Violence creates safe, just, and equitable communities through advocacy, education, and empowerment of anyone affected by domestic and sexual violence, stalking, child abuse, and human trafficking.

This mission is accomplished by the Coalition, which includes 12 independent community-based member programs, a Board of Directors and a central staff working together to:

- Influence public policy on the local, state and national levels;
- Ensure that quality services are provided to victims;
- Promote the accountability of societal systems and communities for their responses to sexual violence, domestic violence, stalking, child abuse, and human trafficking;
- Prevent violence and abuse before they occur.

To elaborate on the above mission and vision statements, the Coalition supports member agency staff with specialized training, resources and technical assistance; convenes member agency staff to facilitate shared learning and peer support; and collects and disseminates best practices and current information. The Coalition supports the development of new services and serves as a statewide clearinghouse and coordinating organization related to victim services. It administers state and federal contracts that provide funding for its member programs.

Coalition staff provide education and training to court and law enforcement officials and attorneys, and collaborate with legal assistance organizations that provide lawyers for survivors and their families. Coalition staff work to promote cross-system collaboration with child protective services and child advocacy centers to assure safety for children exposed to or who have experienced domestic and sexual violence, and for their parents. Coalition staff participate on numerous statewide boards and commissions to advocate for effective responses to victims.

The Coalition's Public Affairs staff work closely with other advocacy groups, legislators and survivors to draft legislation, organize testimony, and advocate for policy changes throughout the legislative session. The Coalition either takes an active role in or tracks close to 150 bills each legislative session. These bills address a wide range of issues including domestic and sexual violence; stalking; family law; divorce and child custody/visitation/support; reproductive rights; law enforcement and courts; privacy and personal information; healthcare; and economic justice.

NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)

Nature of Activities (Continued)

Coalition staff also provide resources and sources for responsible news media and reporting. Coalition staff create and distribute statewide communications materials to raise awareness about sexual assault, domestic violence, prevention and services available to victims.

The Coalition plays a key leadership role in efforts to prevent domestic and sexual violence throughout New Hampshire. Coalition staff collaborate with state and local entities to support policies and practices to advance effective prevention education. Coalition staff are proactive in educating the public about the causes and effects of domestic and sexual violence and stalking and as well as services available across the state. The Coalition has sponsored research on the prevalence of violence in New Hampshire.

The Coalition also manages several specific programs to assist its member crisis centers and the public. The following are three distinct programs that directly affect survivors of domestic violence, sexual violence and stalking:

AmeriCorps Victim Assistance Program (AVAP)

The AmeriCorps Victim Assistance Program (AVAP) has been a flagship program of the Coalition since 1994 and a valuable pathway for new advocates to join the New Hampshire victim services community. Throughout its 29 years, the program has provided invaluable service to victims of sexual assault and domestic violence in New Hampshire. AVAP members have assisted over 46,000 victims and survivors, and the program has provided robust training and valuable professional experiences for over 500 members through its focus on victim-centered, trauma-informed advocacy.

Over the past decade, however, membership has steadily declined each year. While members have continued to provide resoundingly positive feedback about their experiences in the program and the meaningful impact it has had on their career development, AVAP has sadly become unsustainable for the Coalition to operate with only a few members. Ahead of the upcoming 2023-24 service year, the Leadership Team here at the Coalition made the difficult decision to discontinue the program.

Sexual Assault Nurse Examiner (SANE) Program

A Sexual Assault Nurse Examiner (SANE) is a Registered Nurse who has been specially trained to provide comprehensive care to sexual assault survivors, who demonstrates competency in conducting medical/forensic examinations and who has the ability to be a witness in a sexual assault prosecution. Coalition staff are responsible for training and working with registered SANEs and medical professionals across the state to ensure that sexual assault victims receive consistent and professional care during forensic exams.

Housing and Economic Justice Program

The Coalition's Housing and Economic Justice Program aims to support the 12 member programs with implementation and technical assistance of our HUD-funded Rapid Rehousing program, Housing First Program, and the Allstate Economic Justice and Matched Savings Program. The Housing and Economic Justice Manager (HEJM) helps support advocates on the ground who provide housing and economic justice services to survivors through training, identifying community resources, and supporting best practices in grant administration and management. The HEJM oversees the approval of funding requests and manages the completion of matched savings requests for survivors receiving financial literacy services at our member programs.

NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)

Nature of Activities (Continued)

The Family Violence Prevention Specialist Program

Research shows a high correlation (40-60%) between the perpetration of domestic violence and the perpetration of child abuse and neglect in the same family. The Family Violence Prevention Specialist Program was built on the principle that abused and neglected children are best served when they can remain in a safe household with a non-violent parent.

The Family Violence Prevention Specialist program began in 1998 as a coordinated effort between the Coalition and the Division for Children, Youth, and Families (DCYF). Family Violence Prevention Specialists (FVPSs) are employed by local member agencies of the Coalition, and are co-located at local DCYF District Offices. The FVPSs are a source of assistance and training to child protective service workers while providing advocacy services to victims of domestic violence involved with DCYF. This program results in more effective assistance to victims through the development of interventions that recognize the adult victim's need for support and advocacy in order to improve safety outcomes for children.

Human Trafficking Program

The Coalition leads and coordinates the NH Human Trafficking Collaborative Task Force and is the primary point of contact for Task Force Members, Crisis Center Advocates, allied professionals, and community members with questions or concerns about trafficking. The Coalition's Program Director and Program Specialist ensure that professionals around the state are connected to one another and able to work collaboratively and are supported with trainings and resources they need to identify human trafficking, provide comprehensive victim services, and prosecute offenders.

Human trafficking impacts people of all backgrounds and has been identified in all of New Hampshire's 10 counties. Traffickers utilize power and control to exploit their victims, and the effects can be highly traumatic and difficult to address, particularly when it isn't always easy for even the victim themselves to identify that what they are experiencing is actually trafficking.

Areas of focus for the Coalition's human trafficking team:

- Provide training and technical assistance to crisis center advocates who provide direct services to trafficking victims
- Sustain and enhance the multidisciplinary Task Force as a platform for both collaboration and communication.
- Provide trainings for professionals and community members
- Facilitate connections between victim services, law enforcement, and other service providers
- Raise community awareness of the dynamics of trafficking
- Advocate for appropriate policy and legislative changes where necessary

Significant Accounting Policies

The financial statements of the Coalition have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to not-for-profits. The Financial Accounting Standards Board (FASB) is the accepted standard-setting body for establishing accounting and financial reporting principles for not-for-profits. The more significant of the FASB's generally accepted accounting principles applicable to the Coalition, and the Coalition's conformity with such principles, are described below. These disclosures are an integral part of the Coalition's financial statements.

NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)

Basis of Presentation

The Coalition reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions - These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program-related services raising contributions, and performing administrative functions.

Net assets with donor restrictions - These net assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires, that is until the stipulated time restriction ends or the purpose of the restriction is accomplished.

Basis of Accounting

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

Grants Receivable and Promises to Give

Contributions are recognized when the donor makes a promise to give to the Coalition that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Contributed Services

During the Years Ended June 30, 2024 and 2023, the value of contributed services relating to professional services were $7,264 and $29,648, respectively. All contributed services were considered without donor restriction and were valued at fair-market-value.

In addition, many individuals volunteer their time and perform a variety of tasks that assist the Coalition; these amounts have not been recognized in the accompanying statement of activities because the criteria for recognition as contributed services has not been met.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Compensated Absences

Employees of the Coalition are entitled to paid vacation depending on job classification, length of services, and other factors. The statement of financial position reflects accrued vacation earned, but unpaid as of June 30, 2024 and 2023 in the amounts of $78,747 and $70,695, respectively.

NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)

Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on estimates that are based on their relationship to those activities. Those expenses include payroll and payroll related expenses and occupancy costs. Occupancy costs are allocated based on square footage. Payroll and payroll related expenses are based on estimates of time and effort. Other cost allocations are based on the relationship between the expenditure and the activities benefited.

Property and Equipment

It is the Coalition's policy to capitalize property and equipment over $2,500 and all expenditures for repairs, maintenance, renewals and betterments that prolong the useful lives of assets. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as contributions without donor restriction unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Coalition reports expiration of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Coalition reclassifies net assets with donor restrictions to net assets without donor restrictions at that time. Property and equipment are depreciated using the straight-line method. The ranges of useful lives are as follows:

Improvements	39 Years
Equipment	3-7 Years

Depreciation expense recorded by the Coalition for the Years Ended June 30, 2024 and 2023 was $7,070 and $8,510, respectively.

Income taxes

The Coalition has been notified by the Internal Revenue Service that it is exempt from federal income tax under Section 501(c) (3) of the Internal Revenue Code. The Coalition is further classified as an organization that is not a private foundation under Section 509(a)(3) of the Code. The most significant tax positions of the Coalition are its assertion that it is exempt from income taxes and its determination of whether any amounts are subject to unrelated business tax (UBIT). The Coalition follows the guidance of Accounting Standards Codification (ASC) 740, Accounting for Income Taxes, related to uncertain income taxes, which prescribes a threshold of more likely than not for recognition of tax positions taken or expected to be taken in a tax return.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Coalition considers all highly liquid investments (short-term investments such as certificates of deposits and money market accounts) with an initial maturity of three months or less to be cash equivalents. The following table provides a reconciliation of cash and cash equivalents reported within the statement of financial position to the sum of the corresponding amounts within the statement of cash flows as of June 30:

	2024	2023
Cash and Cash Equivalents	$397,560	$347,404
Restricted Cash and Cash Equivalents	18,931	73,044
Total	$416,491	$420,448

NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)

Certificates of Deposit

Certificates of deposit are reported on the accompanying statement of financial position. The certificates bear interest ranging from 1.00% to 4.91% as of June 30, 2024. Maturities range from two months to one and a half years.

Segregation of Accounts

Under Title 1, New Hampshire, The State and Its Government, Chapter 15 Lobbyist Section 15:1-a, the Coalition is required to physically and financially separate state funds from any non-state funds that may be used for the purposes of lobbying or attempting to influence legislation, participate in political activity, or contribute funds to any entity engaged in these activities. The Coalition has established and maintains a separate bank account for this purpose. The account balances were $31,467 and $31,013 at June 30, 2024 and 2023, respectively.

Concentration of Credit Risk

The Coalition maintains cash and CD balances in accounts at three local banks. These accounts are insured by the Federal Deposit Insurance Corporation up to $250,000. At various times throughout the year, the Coalition may have cash balances at the financial institution that exceeds the insured amount. Management does not believe this concentration of cash results in a high level of risk for the Coalition. At June 30, 2024 and 2023 the Coalition had uninsured cash balances of $426,576 and $336,578, respectively.

Advertising Costs

The Coalition follows the policy of charging the production costs of advertising to expense as incurred. Advertising expense at June 30, 2024 and 2023 was $9,670 and $3,228 respectively.

Comparative 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 generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Coalition's financial statements for the year ended June 30, 2023, from which the summarized information was derived.

Financial Instruments

The carrying value of cash and cash equivalents, certificates of deposit, grants receivable, prepaid expenses, accounts payable and accrued expenses are stated at carrying cost at June 30, 2024 and 2023, which approximates fair value due to the relatively short maturity of these instruments. Other financial instruments held at year-end are investments, which are stated at fair value.

Subsequent Event

Management has evaluated subsequent events through November 12, 2024, the date on which the financial statements were available to be issued to determine if any are of such significance to require disclosure. It has been determined that no other subsequent events matching this criterion occurred during this period.

NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)

Leases

The Coalition recognizes ASU 2016-02, Leases (Topic 842). A lessee is required to recognize assets and liabilities for leases with lease terms of more than twelve months. Consistent with current GAAP, the recognition, measurement, and presentation of expenses and cash flows arising from a lease by a lessee primarily depends on its classification as a finance or operating lease. The ASU requires both types of leases to be recognized on the statement of financial position.

For leases with term of less than twelve months, the Coalition will elect the short-term lease recognition exemption for all applicable classes of underlying assets.

NOTE B – BOARD DESIGNATED NET ASSETS

The Coalition has net assets designated for various future needs. These funds are comprised of the following as of June 30:

	2024	2023
Fund for Grace	$ 54,645	$ 59,932
Operating Reserve	148,665	148,665
	$ 203,310	$ 208,597

NOTE C – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of funds received by the Coalition, restricted as to use or time. The restrictions are considered to expire when payments are made. As of June 30, 2024 and 2023 respectively, the net assets with donor restrictions are available for the following purpose:

	2024	2023
Human Trafficking Services	$ -	$ 55,575
Economic Support to Survivors	18,931	17,469
Total	$ 18,931	$ 73,044

Net assets in the amount of $71,013 and $48,756 were released from donor restrictions by incurring expenses satisfying the restricted purpose during the years ended June 30, 2024 and 2023, respectively.

NOTE D – PENSION PLAN

The Coalition has a 403(b) savings plan for the benefit of its employees. The plan covers substantially all employees after one year of service. During their budgeting process, the Board of Directors determines the amount to be contributed annually. Employer contributions for the Years Ended June 30, 2024 and 2023 totaled $34,016 and $28,343, respectively.

NOTE E – LINE OF CREDIT

The Coalition has a one-year $150,000 revolving line of credit agreement with Merrimack County Savings Bank. The credit line matures on May 20, 2025 and automatically renews annually. Interest is stated at the Wall Street Journal prime rate plus .5%, which resulted in interest rates of 9.00% and 8.75% as of June 30, 2024 and 2023, respectively. The line of credit is secured by all business assets. There were no borrowings against the line as of June 30, 2024 and 2023.

NOTE F – FAIR VALUE MEASUREMENTS

In accordance with FASB ASC 820, *Fair Value Measurements and Disclosures*, the Coalition is required to disclose certain information about its financial assets and liabilities. Fair values of assets measured on a recurring basis at June 30 were as follows:

	Fair Value	Quoted Prices In Active Markets For Identical Assets (Level 1)
2024		
Investments	$ 489,681	$ 489,681
Certificates of Deposit	516,885	516,885
	$1,006,566	$1,006,566
2023		
Investments	$ 432,178	$ 432,178
Certificates of Deposit	422,430	422,430
	$ 854,608	$ 854,608

Fair values for investments were determined by reference to quoted market prices and other relevant information generated by market transactions.

NOTE G – LIQUIDITY & AVAILABILITY OF FINANCIAL ASSETS

The Coalition has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Coalition's primary source of support is grants. That support is held for the purpose of supporting the Coalition's budget. The Coalition had the following financial assets that could be readily made available within one year to fund expenses without limitations:

	2024	2023
Cash and Cash Equivalents	$ 416,491	$ 420,448
Certificates of deposit, short-term	310,300	218,264
Grants Receivable, net of Grants Payable	372,432	413,742
Less Amounts:		
With Donor Imposed Restriction	(18,931)	(73,044)
	$1,080,292	$ 979,410

NOTE H – INVESTMENTS

Investments are presented in the financial statements at fair-market value. Investments at June 30, 2024 and 2023 are composed of the following:

	2024		2023	
	Cost	Market	Cost	Market
Equity Mutual Funds	$ 49,289	$ 76,208	$ 52,185	$ 68,789
Mutual Funds	150,081	137,677	138,440	124,569
Money Market	33,750	33,750	33,519	33,519
Exchange traded funds	178,649	242,046	170,824	205,301
Total	$ 411,769	$ 489,681	$ 394,968	$ 432,178

NOTE H – INVESTMENTS, (continued)

FASB Accounting Standards Codification Topic 820-10 *Fair Value Measurements* defines fair value, requires expanded disclosures about fair value measurements, and establishes a three-level hierarchy for fair value measurements based on the observable inputs to the valuation of an asset or liability at the measurement date. Fair value is defined as 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. It prioritizes the inputs to the valuation techniques used to measure fair value by giving the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurement).

Under Topic 820-10, the three levels of the fair value hierarchy are as follows:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Coalition has the ability to access at the measurement date.
Level 2 inputs are inputs other than quoted prices included in Level 1 that are either directly or indirectly observable for the assets or liabilities.
Level 3 inputs are unobservable inputs for the assets or liabilities.

The level in the fair value hierarchy within which a fair measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

All investments are measured at Level 1. Inputs to the valuation methodology are unadjusted quoted prices for identical assets in active markets.

The individual investments contain net assets without donor restrictions. Investments in marketable equity securities and marketable debt securities are carried at fair market value determined by "quoted market prices" per unit (share) as of the statement of financial position date. All other investments are stated at cost. Donated investments are recorded at the mean of the high and low price as of the date of receipt. Gains and losses on investments are reported as increases or decreases in net assets without donor restrictions, unless their use is restricted by explicit donor stipulation or by law.

Spending Policy

Each fiscal year the Coalition is authorized to withdraw up to 5% of the total market value of the total portfolio of the Fund. The amount available to be withdrawn in a fiscal year will be up to 5% of the Fund market value as of the last business day of the fiscal third quarter of the preceding fiscal year. Only with the approval of a majority vote of the Board of Directors, present at a meeting duly called for such purpose, may the Coalition exceed the 5% spending cap.

Investment Return Objectives, Risk Parameters and Strategies

The Coalition Board of Directors is responsible for developing policies that govern investment of the assets of the Coalition. The purpose of the following Investment Policy, which is to be reviewed annually by the Finance Committee of the Coalition are to:

- Establish the investment objectives, policies, guidelines and eligible securities relating to investments owned or controlled by the Coalition through a third-party investment advisor.
- Identify the criteria against which the investment performance of the Coalition's investments will be measured.
- Communicate the objectives to the Board of Directors, investment managers and funding sources that may have involvement.
- Serve as a review document to guide the ongoing oversight of the management of the Coalition's investments.

NOTE I – LEASING ACTIVITIES

Operating Lease

The Coalition entered a ten-year lease agreement for office and parking spaces on March 1, 2018 which expires February 28, 2028. The lease agreement includes 4% annual escalations each year on the anniversary of the lease term for office space. Rent for parking has remained fixed although it can be increased no more than 2% each anniversary. Rent expense related to the lease was $106,546 and $103,011 for the years ended June 30, 2024 and 2023 respectively.

The Coalition has elected the option to use the risk-free rate determined using a period comparable to the lease terms as the discount rate for leases where the implicit rate is not readily determinable. The risk-free rate option has been applied to the office and parking assets.

Total right-of-use assets and lease liabilities at June 30, 2024 are as follows:

Lease Assets – Classification in Statement of Financial Position	
Operating Lease Right of Use Asset	$ 358,559
Lease Liabilities – Classification in Statement of Financial Position:	
Operating Lease Liability, Current Portion	110,223
Operating Lease Liability, Long-Term Portion	264,697
Total	$ 374,920

The weighted-average remaining lease term and weighted-average discount rate are as follows:

Weighted-average remaining lease term in years: 4.67

Weighted-average discount rate: 5.20%

The future minimum lease payments on this agreement as of June 30 are:

2025	$ 110,223
2026	114,047
2027	118,023
2028	80,496
Total payments	422,789
Net present value discount	(47,869)
Present Value of lease liabilities	$ 374,920

Finance Lease

The Coalition leases office equipment under a finance lease agreement. The lease is for four-years, expiring October 31, 2025. The annual rent expense is $3,776 per year and is included in office supplies on the statement of activities.

The Coalition has elected the option to use the risk-free rate determined using a period comparable to the lease terms as the discount rate for leases where the implicit rate is not readily determinable. The risk-free rate option has been applied to the office equipment.

NOTE I – LEASING ACTIVITIES (Continued)

Total right-of-use assets and lease liabilities at June 30, 2024 are as follows:

Lease Assets – Classification in Statement of Financial Position	
Finance Lease Right of Use Asset	$ 4,605
Lease Liabilities – Classification in Statement of Financial Position:	
Finance Lease Liability, Current Portion	3,776
Finance Lease Liability, Less Current Portion	717
Total	$ 4,493

The weighted-average remaining lease term and weighted-average discount rate are as follows:

Weighted-average remaining lease term in years: 2.33

Weighted-average discount rate: 5.20%

The future minimum lease payments on this agreement as of June 30 are:

2025	$ 3,776
2026	1,259
Total payments	5,035
Net present value discount	(542)
Present Value of lease liabilities	$ 4,493

NOTE J – RISKS AND UNCERTAINTIES – COVID-19

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which may negatively impact future financial performance. The potential impact of these uncertainties is unknown and cannot be estimated at the present time.

ROWLEY & ASSOCIATES, P.C.

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INDEPENDENT AUDITOR'S 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*.

Board of Directors
New Hampshire Coalition
Against Domestic and Sexual Violence
Concord, New Hampshire

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 New Hampshire Coalition Against Domestic and Sexual Violence (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 12, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered New Hampshire Coalition Against Domestic and Sexual Violence'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 New Hampshire Coalition Against Domestic and Sexual Violence's internal control. Accordingly, we do not express an opinion on the effectiveness of New Hampshire Coalition Against Domestic and Sexual Violence'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 New Hampshire Coalition Against Domestic and Sexual Violence's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

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

Rowley & Associates, PC

Rowley & Associates, P.C.
Concord, New Hampshire
November 12, 2024

ROWLEY & ASSOCIATES, P.C.

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

Board of Directors
New Hampshire Coalition
Against Domestic and Sexual Violence
Concord, New Hampshire

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited New Hampshire Coalition Against Domestic and Sexual Violence's 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 New Hampshire Coalition Against Domestic and Sexual Violence's major federal programs for the year ended June 30, 2024. New Hampshire Coalition Against Domestic and Sexual Violence's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, New Hampshire Coalition Against Domestic and Sexual Violence complied, in all material respects, with the types of 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, 2024.

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 Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of New Hampshire Coalition Against Domestic and Sexual Violence 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 New Hampshire Coalition Against Domestic and Sexual Violence'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 New Hampshire Coalition Against Domestic and Sexual Violence's federal programs.

Auditor's 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 New Hampshire Coalition Against Domestic and Sexual Violence'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 New Hampshire Coalition Against Domestic and Sexual Violence'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 New Hampshire Coalition Against Domestic and Sexual Violence'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 New Hampshire Coalition Against Domestic and Sexual Violence'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 New Hampshire Coalition Against Domestic and Sexual Violence's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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 Auditor's 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.

Rowley & Associates, PC

Rowley & Associates, P.C.
Concord, New Hampshire
November 12, 2024

New Hampshire Coalition Against Domestic and Sexual Violence
Schedule of Findings and Question Costs
Year Ended June 30, 2024

SECTION I – SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of the New Hampshire Coalition Against Domestic and Sexual Violence.

2. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report. No material weaknesses are reported.

3. No instances of noncompliance material to the financial statements of New Hampshire Coalition Against Domestic and Sexual Violence, 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 Auditor's 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 auditor's report on compliance for the major federal award programs for New Hampshire Coalition Against Domestic and Sexual Violence 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 programs tested as a major program were:

Victims of Crime Act	16.575

8. The threshold for distinguishing Types A and B Programs was: $750,000.

9. The New Hampshire Coalition Against Domestic and Sexual Violence was determined to be a low-risk auditee.

SECTION II – FINDINGS: FINANCIAL STATEMENT AUDIT

No matters were reported.

SECTION III – FINDINGS AND QUESTIONED COSTS: FEDERAL AWARD PROGRAMS AUDIT

No matters were reported.

New Hampshire Coalition Against Domestic and Sexual Violence
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Program Title	Federal CFDA/ Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Housing and Urban Development:				
Pass-Through Programs from State of NH Department of HHS:				
Continuum of Care Program	14.267	102-500731	129,705	140,998
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			129,705	140,998
U.S. Department of Justice:				
Direct Program - Violence Against Women Act of 2000	16.556		-	317,904
Pass-Through Programs from State of NH Department of Justice:				
VAWA, SASP	16.017	2022SAS01	531,627	541,602
OVC Human Trafficking	16.320			
VOCA, PMC Subcontracts	16.575	2022VOC03	251,928	251,928
VOCA, PMC Subcontracts	16.575	2022VOC04	2,803,547	3,341,376
Subtotal			3,055,475	3,593,304
VAWA, STOP	16.588	2022VAW16	-	134,035
Total Pass-Through Programs			3,587,102	4,268,941
TOTAL U.S. DEPARTMENT OF JUSTICE			3,587,102	4,586,845
U.S. Department of the Treasury				
Pass-Through Programs from State of NH Department of Justice:				
Coronavirus State and Local Fiscal Recovery Funds - Covid-19	21.027	2023ARPVS19	89,364	89,364
TOTAL U.S. DEPARTMENT OF THE TREASURY			89,364	89,364
U.S. Department of Health and Human Services:				
Direct Program - Family Violence Prevention Services Act	93.591		-	337,021
Direct Program - Family Violence Prevention Services Act - Covid-19	93.591		-	95,383
Subtotal			-	432,404
Pass-Through Programs from State of NH Department of HHS:				
Sexual Violence Prevention	93.136	102-500731	200,009	400,409
Family Violence Prevention Services Act	93.671	155510 B001	1,081,784	1,118,831
Family Violence Prevention Services Act - Covid-19	93.671	155510 B001	1,127,900	1,127,900
Subtotal			2,209,684	2,246,731
Total Pass-Through Programs			2,409,693	2,647,140
TOTAL U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES			2,409,693	3,079,544
Corporation for National & Community Services:				
Pass-Through from Volunteer NH!				
AmeriCorps Victim Assist Program	94.006		-	25,583
AmeriCorps Victim Assist Program - Covid-19	94.006		-	7,167
TOTAL CORPORATION FOR NATIONAL & COMMUNITY SERVICES			-	32,750
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 6,215,864	$ 7,929,501

New Hampshire Coalition Against Domestic and Sexual Violence
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of New Hampshire Coalition Against Domestic and Sexual Violence 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 New Hampshire Coalition Against Domestic and Sexual Violence, it is not intended to and does not present the financial position, changes in net assets, or cash flows of New Hampshire Coalition Against Domestic and Sexual Violence.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. 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, *Cost Principles for Non-profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

2. Pass-through entity identifying numbers are presented where available.

NOTE C – SUBRECIPIENTS

The New Hampshire Coalition Against Domestic and Sexual Violence provide federal awards to subrecipients as follows:

Program Title	Federal CFDA/ Assistance Listing #	Amount Provided
Rapid Re-Housing Program	14.267	$ 129,705
Sexual Assault Services Program	16.017	531,627
Victims of Crime Act	16.575	3,055,475
Coronavirus Fiscal Recovery	21.027	89,364
Sexual Violence Prevention	93.136	200,009
Family Violence Prevention Services Act	93.671	2,209,684
		$ 6,215,864

NOTE D – INDIRECT COST RATE

The New Hampshire Coalition Against Domestic and Sexual Violence has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

the coalition
AGAINST DOMESTIC & SEXUAL VIOLENCE

Board of Directors Roster

Personal information redacted

Chairperson
Hilary Holmes Rheaume
Shareholder, Bernstein, Shur, Sawyer & Nelson, P.A.

Vice Chair
Sarah Gagnon
VP of Clinical Operations, Riverbend Community Mental Health

Treasurer
John Gasaway
Unemployment Fraud Prosecutor, NH Depart. of Employment Security

Clerk
Shauna Foster
Executive Director, New Beginnings

Ashley Aniskovich
Audit Manager, Nathan Wechsler & Co

Caitlin Garcia
Manager, A.M. Peisch & Company, LLP

Carlos Jauhola-Straight
Pastor, First Congregational Church of Pelham

Deb Haynes-Kenney
Executive Director, Response

Jeff Maher
Program Manager for Title IX, Discrimination, and Bias, Keene State College

Kristin Judge
General Manager, Little Brothers Burgers Company

Lyndsay Robinson
Shareholder, Shaheen & Gordon, PA

Tina Smith
Nurse, Concord Pediatrics

[redacted]

KEY ADMINISTRATIVE PERSONNEL

Contractor Name:	**New Hampshire Coalition Against Domestic & Sexual Violence**
Name of Program:	**VOCA Victims of Crime Act Grant**

BUDGET PERIOD: SFY26 6 months July to Dec 2025

NAME	JOB TITLE	SALARY	PERCENT PAID FROM THIS CONTRACT	AMOUNT PAID FROM THIS CONTRACT
Janet Carroll	SANE Directors	$40,580	100.00%	$20,290
Meghan Jenks	Assistant SANE Director	$58,000	100.00%	$29,000
Anna Frecker	SANE Nurse	$28,100	100.00%	$14,050
Joi Smith	Program Director	$72,830	23.00%	$8,375
Alyssa Dandrea	Community Relations Specialist	$60,900	20.00%	$6,090
Elias Tyrell-Walker	Interdisciplinary Response Specialist	$55,900	12.00%	$3,354
Rachel Duffy	Housing & Economic Justice Manager	$57,760	86.00%	$24,837
Kathleen McDonald	Part time Data Projects Coordinator	$43,290	32.00%	$6,926
Sarah Seeley	Public Affairs Coordinator	$49,475	33.00%	$8,163
TOTAL SALARIES				$121,086

Alyssa Dandrea

COMMUNICATIONS EXPERIENCE

New Hampshire Coalition Against Domestic and Sexual Violence, Concord, N.H. (October 2020-present)
Community Relations Specialist: Works as a member of the Public Affairs team to expand the Coalition's grassroots network, produce legislative updates and action alerts. Manages statewide public awareness campaigns and events and is the point person for all media inquiries. Cultivates and nurtures relationships with partners, donors, foundations and volunteers on all aspects of resource development.

Concord Monitor, Concord, N.H. (June 2016-October 2020)
Crime/courts reporter: Reported on criminal and civil cases in central New Hampshire, legislative reform, the state correctional system, campus sexual violence and victims' rights. Conceptualized and executed long-term enterprise projects on incarcerated parents, and the crimes of sexual assault and domestic violence.

The Keene Sentinel, Keene, N.H. (August 2013-June 2016)
Crime/courts reporter: Reported on criminal and civil cases in Cheshire County for print and web-based audiences. Integrated social media into daily work and breaking news coverage.

Monadnock Ledger-Transcript, Peterborough, N.H. (June 2011-August 2013)
Reporter and photographer: Covered breaking news, courts, local government, community events, arts and entertainment stories in Dublin, Jaffrey and Rindge.

AWARDS

New England Newspaper & Press Association

- Publick Occurrences for "Fighting Back" series on domestic violence (2019) and "Unsilenced" series on sexual assault (2017)
- Better Newspapers Competition honored "Fighting Back" (2020); "Unsilenced" and "Parenting from Prison" (2018)

New Hampshire Press Association

- Community Service award for "Fighting Back" (2020)
- Contest awarded courts/crime and spot news reporting at the *Sentinel* (2014-2015); business, education, feature and investigative journalism at the *Ledger-Transcript* (2012-2013); Rookie of the Year (2012)

Franklin Pierce University

- Marlin Fitzwater medallion for contributions to the public discourse (2011)

CONFERENCES

30th Annual Victims' Rights Conference at Baystate Education Center in Holyoke, Mass.; panelist with New Hampshire prosecutor, advocate and school counselor to discuss high-profile St. Paul's School rape case (2019)

New England First Amendment Institute at the headquarters of the New England Newspaper and Press Association in Dedham, Mass.; attendee and presenter (2014-2015)

EDUCATION

Bachelor of Arts, Franklin Pierce University, May 2011
Mass Communication, Minor in History, Concentrations in Journalism and Media Studies
GPA 3.92/4.0

Anna Frecker RN, BSN

Education

Bachelor of Science in Nursing, Missouri Southern State University Joplin, MO 2002

Bachelor of Arts in Spanish, Missouri Southern State University Joplin, MO 2002

Front Line Leadership, New Hampshire Technical Institute Concord, NH 2018

New Hampshire Sexual Assault Nurse Examiner Adult/Adolescent/Pediatric training 2020

Intimate Partner Violence Nurse Examiner Course 2021

Employment History

02/2025- Present New Hampshire Coalition Against Domestic and Sexual Assault Concord, NH

SANE nurse

09/2011- Present Speare Memorial Hospital Plymouth, NH

Staff RN: ER, SANE nurse, Wound Center, House Supervisor, Clinical Leader, Preceptor

12/2008-08/2011 Parkview Hospital Fort Wayne, IN

Staff RN: ER, Home Heath

04/2008-11/2008 Samaritan Hospital Moses Lake, WA

Per Diem RN: Urgent care, Primary care office

12/2007-03/2008 RN Network Boca Raton, FL

Travel RN: ER - Seattle

07/2006-11/2007 Pardee Hospital Henderson, NC

Staff RN: ER

1/2005-06/2006 RN Network Boca Raton, FL

Travel RN: ER - Las Vegas, Tacoma, Denver

09/2004 – 11/2004 American Mobile Health San Diego, CA

Travel RN: ER – Phoenix

02/2003 – 09/2004 Mission Hospitals Asheville, NC

Staff RN: ER

08/2002 – 02/2003 Pardee Hospital Henderson, NC

Staff RN: Medical/Surgical

National Certifications

Certified Emergency Nurse (CEN) August 2018

Sexual Assault Nurse Examiner - Adolescent/Adult (SANE-A) November 2022

Professional Affiliations

International Association of Forensic Nurses

Awards

Speare Spirit Award 2022: Speare Memorial Hospital, Plymouth NH

Speare Emergency Department Shining Star Award 2021 - First Quarter: Speare Memorial Hospital, Plymouth NH

Beverly B Seavey Award 2024: Voices Against Violence Advocacy Center, Plymouth NH

Janet Carroll

EDUCATION

- New Hampshire Technical Institute, Concord, NH
  Associate Degree of Nursing, May 1999
  Dean's List, National Honor Society

- New Hampshire Sexual Assault Nurse Examiner Adult/Adolescent Training, 2005
- New Hampshire Sexual Assault Nurse Examiner Pediatric Training, 2015
- Vermont Sexual Assault Nurse Examiner Pediatric Training, 2013.

EXPERIENCE

- New Hampshire Coalition Against Domestic and Sexual Violence, Concord, NH
  SANE Director New Hampshire SANE Program-Statewide
  January 2015 - Present

- Dartmouth Hitchcock Medical Center , Lebanon, NH
  Clinical Coordinator Forensic/Sexual Assault Nurse Examiner Program
  Emergency Department Staff Nurse
  On-Call SANE
  February 2006 – Present; Assumed Coordinator position 9/2008

- Valley Regional Hospital, Claremont, NH
  Emergency Department Staff Nurse, Nursing House Supervisor, SANE Nurse
  May 1999- Present

- Mount Ascutney Hospital and Health Center, Windsor, VT
  Per-Diem Acute Rehabilitation Staff Nurse, SANE Nurse
  May 1999-2015

NATIONAL CERTIFCATIONS

- Sexual Assault Nurse Examiner- Pediatric (SANE-P)
- Sexual Assault Nurse Examiner-Adolescent/Adult (SANE-A)
- Certified Emergency Nurse (CEN)

PROFESSIONAL AFFILIATIONS

- International Association of Forensic Nurses,
- Emergency Nurses Association

AWARDS

- Children's Advocacy Center: Hands of Hope
  Everyday Hero Award for Sullivan County NH
  November 2016
- New Hampshire Coalition Against Domestic and Sexual Violence (NHCADSV)
  Jennifer Pierce-Weeks Award of Excellence
  May 2012

PUBLICATIONS

- Office of the Attorney General, Sexual Assault: An Acute Care Protocol for the Medical/Forensic Evaluation. Ninth Edition. 2018.
- OFFICE OF THE ATTORNEY GENERAL, A Model Protocol for Response to Adult Sexual Assault Cases. 2017 Edition.
- Office of the Attorney General, Sexual Assault: An Acute Care Protocol for the Medical/Forensic Evaluation. Eighth Edition. 2015.
- Office of the Attorney General, Sexual Assault: An Acute Care Protocol for the Medical/Forensic Evaluation. Seventh Edition. 2014.
- Corum, V. & Carroll, J. (2014) Forensic Analysts' Perspectives: Sexual Assault Kits Under the Microscope, Journal of Forensic Nursing, 10(1), 50-57.

PRESENTATIONS (not inclusive)

- Invited Presenter: Sexual Assault Medical Forensic Exams: Review of SANE Services, Heater Road Primary Care Clinics, Dartmouth Hitchcock Medical Center. September 2017.
- Invited Presenter: Snapshot of Opiates: Heroin, Fentanyl and Carfentanil, Lebanon Rotary Club. September 2017.
- Invited Presenter: Sexual Assault Medical Forensic Exam: Review of SANE Services, OB/GYN Provider Grand Rounds, Dartmouth Hitchcock Medical Center. June 2017.
- Invited Presenter: Sexual Assault Treatment in the ED Setting, Emergency Medicine Resident Training. Dartmouth Hitchcock Medical Center. June 2017.
- Invited Presenter: Care of the Sexually Assaulted Student, Southern New Hampshire University. March 2017.
- Invited Presenter: "Delicate Populations": Caring for Patients that have Experienced Sexual Assault, Intimate Partner Violence, Elder Abuse, Dartmouth Hitchcock Medical Center. March 2017.
- Invited Presenter: Transgender/LGTBQ: ED Visit Considerations, Dartmouth Hitchcock Medical Center. March 2017.
- Instructor: SANE Case Review: Trends in QA/QI Processes, Dartmouth Hitchcock Medical Center. March 2017.

- Invited Presenter: Caring About Sexual Violence: A Civil Rights, Healthcare and Community Issue, Geisel School of Medicine, Dartmouth College. January 2017.
- Instructor: SANE Case Review: Care of the LGTBQ Patient Populations, Dartmouth-Hitchcock Medical Center. November 2016.
- Invited Presenter: Abuse in Healthcare, Monadnock Community Hospital. November 2016.
- Invited Panelist: Intimate Partner Violence, Geisel School of Medicine, Dartmouth College. October 2016.
- Invited Presenter: Sexual Assault, University of New Hampshire. October 2016.
- Instructor: SANE Case Review: Elder Abuse, Dartmouth Hitchcock Medical Center. June 2016.
- Invited Presenter: Survivors of Domestic and Sexual Violence in the Healthcare Setting: Ensuring Privacy for Victims, Nursing Grand Rounds, Dartmouth Hitchcock Medical Center. May 2016.
- Invited Panelist: Intimate Partner Violence, Geisel School of Medicine, Dartmouth College. March 2016.
- Invited Presenter: Abuse: Intimate Partner, Elder, Strangulation, Human Trafficking and Sexual Assault, Nursing Grand Rounds. Dartmouth Hitchcock Medical Center. March 2016.
- Instructor: SANE Case Review: Intimate Partner Violence and the Role of the SANE Nurse, Dartmouth Hitchcock Medical Center. March 2016.
- Instructor: History Taking for SANE Nurses, NH SANE Educational Review Day. February 2016.
- Instructor: SANE Case Review: Suspect Exams, Dartmouth Hitchcock Medical Center. December 2015.
- Invited Presenter: First Responder (Law Enforcement) Training for Adult Sexual Assault, Sexual Assault Resource Team Presentations. Grafton and Sullivan Counties. December 2015-present.
- Invited Presenter: Nursing Grand Rounds: Clinical Care of the Sexual Assault Patient, Dartmouth Hitchcock Medical Center. October 2015.
- Instructor: Sexual Assault and the Role of the SANE Nurse for Psychiatry Residents, Geisel School of Medicine, Dartmouth College. October 2015.
- Instructor: Anal Anatomy and the SANE Exam, NH SANE Educational Review Day. September 2015.
- Invited Presenter: Everything Law Enforcement Should Know About "The Sexual Assault Kit," But Were Afraid to Ask, New Hampshire Attorney General's Conference 'Partnering for a Future Without Violence', Southern New Hampshire University, June 2015.
- Instructor: Experiential Testimony, State of NH SANE Program. Bi-annually March 2015-present.
- Presenter: New Hampshire SANE Currency of Practice Guidelines, NH SANE Educational Review Day, Concord NH. March 2015.
- Invited Panelist: Intimate Partner Violence, Geisel School of Medicine, Dartmouth College, March 2015.
- Instructor: NH Sexual Assault Nurse Examiner Comprehensive Adolescent/Adult Training. State of NH SANE Program. Bi-Annually May 2015-present.
- Instructor: NH Sexual Assault Nurse Examiner Comprehensive Pediatric Training, State of NH SANE Program. Annually April 2015-present.
- Instructor: SANE Simulation Competency Exams, State of NH SANE Program. January 2015-present.

- Instructor: Clinical Care of the Sexual Assault Patient, New Hampshire Hospital Emergency Departments. Monthly January 2015 – Present.
- Instructor: What to Expect During a SANE Exam, New Hampshire Crisis Centers. January 2015-Present.
- Instructor: HIV PEP "101" Following Acute Sexual Assault, Dartmouth Hitchcock Medical Center. December 2014.
- Invited Instructor: Sexual Assault Medical- Forensic Exam for Emergency Medicine Residents, Geisel School of Medicine, Dartmouth College. October 2014.
- Invited Instructor: Mock SANE Exam Simulation and Pelvic Exam Instruction for the Experienced SANE Nurse, State of New Hampshire SANE Program. October 2014.
- Invited Instructor: Sexual Assault Medical-Forensic Examinations and the SANE Nurse Role, River Valley Community College, Nursing Program. May 2014.
- Invited Instructor: Documentation and Forensic Photography, State of New Hampshire Sexual Assault Nurse Examiner Adolescent/Adult Training. Bi-annually 2010-2015.
- Invited Panelist: Domestic and Sexual Violence Panel Presentation, Center for Rural Emergency Services and Trauma Convention. November 2013.
- Poster Presentation: Sexual Assault Medical-Forensic Examinations, Center for Rural Emergency Services and Trauma Convention. November 2013.
- Invited Speaker: Sexual Assault Medical-Forensic Examination and The SANE Nurse Role-Update for Law Enforcement Officers, Grafton County NH. August 2012.
- Invited Presenter: Sexual Assault Medical-Forensic Examinations and Strategy Session, Praxis International. June 2012.
- Invited Instructor: Sexual Assault Medical-Forensic Examinations for Gynecology and Obstetrics Medicine Residents, Geisel School of Medicine, Dartmouth College. Annually March 2012-present.
- Invited Presenter: Sexual Assault Can Happen, Hanover High School. Yearly 2011-Present.
- Invited Presenter: Medical-Forensic Sexual Assault Examinations, Hanover High School Intensive Week. April 2011.
- Invited Presenter: Caring for Sexual Assault Patients, Sullivan County NH EMS Training. June 2010.
- Invited Instructor: Pelvic Exam Instruction, State of New Hampshire Sexual Assault Nurse Examiner Trainings. Bi-annually 2008-Present.
- Invited Presenter: Sexual Assault Medical-Forensic Examinations, Volunteer Advocate Training for WISE of Grafton County and Turning Points Network of Sullivan County. Quarterly February 2008-Present.

PROFESSIONAL ACTIVITIES

- New Hampshire Human Trafficking Task Force- Victims Services Committee: Member. May 2017-Present.
- New Hampshire Attorney General's Elder and Incapacitated/Vulnerable Adult Fatality Review Committee: Member. August 2016-Present.

- New Hampshire Attorney General's Domestic Violence Fatality Review Committee: Member. March 2016-Present.
- Orange County VT Special Investigation Unit Resource Team: Member. June 2014- Present.
- Windsor County VT Domestic and Sexual Violence Task Force: Member. February 2014- Present.
- Northern Grafton NH County Sexual Assault Resource Team: February 2015-Present.
- New Hampshire Sexual Assault and SANE Advisory Board: Co-Chair &Member. January 2014-Present.
- Sullivan County NH Sexual Assault Resource Team: Member. January 2014-Present.
- Windsor County VT Special Investigation Unit Resource Team: Member. January 2013-Present.
- Southern Grafton County NH Upper Valley Sexual Assault Resource Team: Member. December 2012-Present.
- Windsor County VT Special Investigation Unit Resource Team: Member. January 2014-Present.
- Domestic and Sexual Violence Task Force at Dartmouth Hitchcock Medical Center: Member. June 2008-Present.

CONTINUING EDUCATION (Not all inclusive)

- International Association of Forensic Nurses: Scientific Assembly. October 2017.
- Granite State Children's Alliance: Emerging Issues and Multidisciplinary Response in Child Abuse. September 2017.
- Advanced Cardiac Life Support. September 2017.
- NH SANE Education Day: SANE-A and SANE-P Board Certification Review Course. August 2017.
- Family Justice Centers Program: Webinar- Use of the Imaging Protocol in Nonfatal Strangulation Cases. July 2017.
- NH SANE Education Day: Forensic Case Review and Serving Transgendered Populations. May 2017.
- Shield Our Children Conference. Dartmouth Hitchcock Medical Center. April 2017.
- International Association of Forensic Nurses: 2017 Webinar Series- The National Medical Forensic Exam Response Protocols and Federal Funding (VOCA and VAWA). March 2017.
- Tribal Forensic Healthcare: Intimate Partner Violence Examiner Course. March 2017.
- NH SANE Education Day: Campus Response to Sexual Assault and NH Sexual Assault Evidence Kit Update. March 2017.
- Dartmouth Hitchcock Medical Center: Emergency Department Nursing Update. March 2017.
- Trauma Nursing Core Course. February 2017.
- Emergency Department Nursing Update: Pediatrics. Dartmouth Hitchcock Medical Center. January 2017.
- NH SANE Education Day: CurriculumVitae Writing and Adult Case Review. December 2016.
- Intimate Partner Violence Examiner Training. October 2016.
- Pediatric Advanced Life Support. October 2016.
- International Association of Forensic Nurses: Scientific Assembly. September 2016.
- NH SANE Education Day: NCA Standards and Case Review. September 2016.
- VT SANE Education Day. September 2016.

- Children's Safety Network: Webinar- Preventing Adolescent Dating Abuse: Research and Practice. August 2016.
- NH Attorney General's Task Force on Child Abuse and Neglect & NH Governor's Commission on Domestic and Sexual Violence: Partnering for a Future Without Violence. June 2016.
- Basic Life Support. June 2016.
- NH SANE Education Day: Victim Privacy, Case Review and Intimate Partner Violence. May 2016.
- Shield Our Children Conference. Dartmouth Hitchcock Medical Center. April 2016.
- The 2016 Sexual Assault Resource Team (SART) Summit. April 2016.
- SANE Intensive Preceptorship. University of Colorado, Memorial Hospital, Colorado Springs. April 2016.
- NH SANE Education Day: Currency of Practice and Case Review. February 2016.
- NH SANE Education Day: Male Survivors and Case Review. December 2015.
- International Association of Forensic Nurses: Scientific Assembly. October 2015.
- NH SANE Education Day: Sexual Assault Update 2015. September 2015.
- NH SANE Education Day: Focus on Pediatrics. June 2015.
- NH Attorney General's Task Force on Child Abuse and Neglect & NH Governor's Commission on Domestic and Sexual Violence: Partnering for a Future Without Violence. June 2015.
- NH SANE Education Day: Experiential Testimony Training. May 2015.
- NH SANE Education Day: Human Trafficking and Strangulation. March 2015.
- SANE Sustainability Course Completion. IAFN Course. April-May 2013.
- International Association of Forensic Nurses. Scientific Assembly. October 2013.
- Monthly Pediatric SANE Case Review. Child Advocacy and Protection Program. 2013-Present.
- Quarterly DHMC SANE Team Case Review. 2006-Present.
- Regular attendance NH SANE Educational Days. 2006-Present.
- Regular attendance VT SANE Educational Days. 2006-Present.

COURTROOM TESTIMONY/DEPOSITION

- State of New Hampshire vs. Thomas. November 2016.
- State of Vermont vs. Mullen. September 2013
- State of Vermont vs. Dall. May 2013
- State of Vermont vs. Sadis. May 2013
- State of New Hampshire vs. Jurado. December 2012
- State of Vermont vs. Wheeler. December 2011
- State of Vermont vs. Mullen. September 2011
- State of New Hampshire vs. Murgatroy. March 2011
- State of New Hampshire vs. Jordan. June 2010
- State of New Hampshire vs. Thomas. January 2010
- State of Vermont vs. Handy. January 2009

ADDITIONAL PROFESSIONAL NURSING CERTIFICATIONS

- Trauma Nurse Core Course (TNCC)-present
- Emergency Nurse Pediatric Course (ENPC)-past

- Advanced Cardiac Life Support (ACLS)-present
- Pediatric Advanced Life Support (PALS)-present
- Neonatal Resuscitation Provider (NRP)-past
- Basis Life Support (BLS)-present

S. Joi Smith

SKILLS SUMMARY:

Highly creative and enthusiastic community builder
Excellent communication and organizational skills
Aptitude for technology and innovation
Activist and passionate participant in the arts community

EMPLOYMENT HISTORY:

NH Coalition Against Domestic & Sexual Violence – ***Program Director*** **August 2020 – Present**
Concord, NH
Provide leadership and oversight in the development and administration of member services, training and technical assistance, statewide programs and other special projects of the NHCADSV in line with its mission, strategic plan and community needs. Recruit, train and supervise program staff, as they implement and sustain initiatives of the NHCADSV. Oversee training and technical assistance efforts of the NHCADSV. Develop and implement evaluation tools for statewide programs and special projects. Provide high level management and support to the AmeriCorps Victim Assistance Program (AVAP.) Assist with grant writing in response to federal, state, and private funding opportunities. Serve as liaison to the NHCADSV's 13 member programs by identifying needed resources and training to improve direct service delivery. Serve on statewide committees to assist in the improvement of multi-disciplinary response to domestic violence, sexual violence, stalking and human trafficking.

HAVEN – ***Manager of Client Services*** **July 2015 – August 2020**
Portsmouth, NH
Manage HAVEN client services program and supervise direct service staff. Serves as the Agency's AmeriCorps Victim Assistance Program Advocate Coordinator and Internship Coordinator. Develop, organize and facilitate in-service and ongoing training programs for all direct service staff, interns and volunteers. Maintain and continually develop an on-going effective client services program using best practices for survivors of domestic and sexual violence through a 24 - hour hotline, office walk-ins, and accompaniments to hospitals, police stations, courts and child advocacy centers. Engage and maintain excellent relationships with victim service community partners both at the local and state level such as the NH State Attorney General's office, NH Coalition Against Domestic & Sexual Violence (NHCADSV), Rockingham & Strafford NH County Prosecutors and child advocacy centers (CAC's), NH Department of Child, Youth and Family Services (DCYF), and local Law Enforcement, pro-bono attorney programs, and district courts.

Sexual Assault Support Services (SASS) **September 2011 – July 2015**
Volunteer Advocate (Sept. 2011 – July 2012) | Night Supervisor (July 2012- Sept.2013) | Client Services Coordinator (Sept. 2013 – July 2015)
Portsmouth, NH
Provide supportive services and referrals to victims and survivors of sexual violence through the 24 - hour hotline, hospital and police accompaniments and peer support groups. Schedule and coordinate SASS's 24-hour services coverage. Provide supervision to AmeriCorps Victim Assistance Program members, direct service staff and volunteer advocates. Develop and implement training and programming for trauma-informed sexual assault/abuse supportive services.

COMMITTEES & BOARDS SERVED:

NH Child Abuse & Neglect Task Force	*2020 - Present*
NH Child Fatality Review Committee	*2020 - Present*
NH Human Trafficking Collaborative Task Force	*2017 - Present*
NH Incapacitated & Vulnerable Adult Fatality Review Committee	*2020 - Present*
NH Lethality Assessment Program (LAP) Steering Committee	*2018 - Present*
NH Sexual Assault Nurse Examiner (SANE) Advisory Board	*2017 - Present*
NH Wellness & Primary Prevention Council	*2020- Present*
Child Advocacy Center of Rockingham County MDT Advisory Board	*2019 - 2020*
Strafford County Child Advocacy Center Advisory Board	*2017 - 2020*
Strafford County Sexual Assault Resource Team (SART)	*2016 - 2020*
Rockingham County Sexual Assault Resource Team (SART)	*2015 - 2020*

OTHER RELATED EXPERIENCE:

S. Joi Smith

Back Alley Productions - ***Founder/Director/Producer*** **2008 - Present**
A cutting-edge, independent theater company focused on executing a clear, strong vision for quality theater programs, and maintaining inclusivity, integrity and respect for all involved with each production.

Players' Ring Board of Director - ***Board Member/Producer Liaison/Marketing Chair*** **2013 – 2019**
Portsmouth, NH
A non-profit, groundbreaking, black box theater whose mission is to provide an environment where artists can thrive, grow, take risks and make daring choices. Responsible for training, coordinating, scheduling, supporting and mentoring more than 25 production companies throughout the season, as well as planning and executing any fundraising efforts and events for the theater. Manage and develop content for marketing, social media, and bi-weekly newsletters promoting each production and event. Organize and facilitate community volunteer projects aimed at improving the theater space.

V-Day Portsmouth NH/V-Day Rochester NH/One Billion Rising - ***Organizer/Producer/Director*** **2001-2015**
Organizing, producing and directing a yearly event focused on raising awareness and funds to end violence against women. Organizing all aspects of these events, from casting, scheduling, staging, and directing, to securing donations and local community support and creating content for and managing marketing and promotion of events. Fostering collaboration with local beneficiaries and other community V-Day organizers, to cross-promote causes and events, and ensure consistent messaging. Responsible for completing and submitting required reports and reconciling budgets at the end of each event.

ADDITIONAL SKILLS:

Trainings & Group Facilitation: Experienced in developing and facilitating on-going required training for staff, community partner professionals, as well as developing and facilitating survivor support groups.
Technology: Proficient in both MAC and PC platforms. Expertise in Microsoft Office programs & Office 365, Adobe Acrobat, Adobe Photoshop, QuickBooks, and online project management and file share systems such as Freedcamp, Basecamp and Dropbox, as well as Google docs.
Marketing: Additional expertise & aptitude for website design, social media management and email marketing. Skilled at copywriting, editing and basic graphic design.

EDUCATION:
Plymouth Regional High School 1995

AWARDS & HONORS:

2019 Everyday Hero Award
Granite State Children's Alliance & the Stafford County Child Advocacy Center
2015 Champion for Children
The Child Advocacy Center of Rockingham County

Kathleen M. McDonald

Data Projects Coordinator **2020-present**

NH Coalition Against Domestic & Sexual Violence, Concord, NH

- Coordinate data collection from the Coalition's 12 member programs and generate required reports to the federal and state programs that fund the Coalition's work with survivors of domestic and sexual violence
- Coordinate Coalition-wide implementation of a new data management system enabling member programs to collect and report data more efficiently and to use their data to better assist survivors
- Support the Coalition's Programs and Public Affairs teams with data and statistics on the incidence of domestic and sexual violence in New Hampshire and its impact on individuals, families, and communities

Workshop Designer and Facilitator — Contract **2016-2020**

Operation Horse Power (OHP) at Touchstone Farm, Temple, NH

Social Media Manager **2015-2020**

Quilted Threads, Henniker, NH

Communications Manager — Contract **2012-2016**

Touchstone Farm, Temple, NH

- Created and implemented a multi-channel communication strategy for equine-based educational nonprofit
- Set up templates and processes for efficient production of timely communications, from event registration materials to grant applications and reports
- Wrote daily content for two social media accounts, as well blog, website, and other outbound communications; edited communications for other staff
- Wrote and managed competitive grant applications

Director of Content Development **2007-2012**

American Society for the Prevention of Cruelty to Animals (ASPCA), New York, NY

- Created and then managed ASPCApro.org, an educational website for animal-welfare professionals
- Created web content, including how-to articles, interactive pieces, and downloadable job aids
- Managed production and publishing schedules for ASPCApro.org, coordinating website content with social media, webinars, eLearning courses, and other ASPCA websites
- Planned and coordinated website design upgrades and platform migrations

Technical Writer — Contract **2006-2007**

TAC, Inc. (now Schneider Electric), North Andover, MA

- Updated print and online document sets for building control software products

Technical Writer — Contract **2004-2006**

Imagine Humane, New York, NY

- Wrote how-to articles and created related forms and samples for best practices in animal sheltering
- After Hurricane Katrina, helped ASPCA manage lost and found pet databases created by other agencies

Technical Writer and Instructional Designer — Contract **2002-2004**

iDesign & Delivery, Norfolk, MA

- Designed and developed HTML help system and interface spec for a laboratory data management system
- Participated In user interface development, including recommendations for user interface text

Technical Writer and Instructional Designer — Contract **1998-2001**

Autodesk, Inc., Manchester, NH

- Designed and developed customer courseware and online tutorials for Autodesk engineering product suite
- Created information design strategy, writing guidelines, sample files, and style guide for the 1600+ page HTML help system for Autodesk's flagship architectural software

Instructional Designer — Contract **2000**

Yantra Corporation, Acton, MA

- Developed classroom training materials, including PowerPoint presentations and student guides, for warehouse data management software

Technical Writer — Contract **1997-1998**

Codman Group, Andover, MA

- Developed documentation for data analytic software for the healthcare industry

Technical Writer and Instructional Designer — Contract **1988-1997**

Bayer Diagnostics Corporation (now Siemens, and formerly Chiron Diagnostics and Ciba Corning Diagnostics), Norwood, MA

- Developed online help and user interface text, operator's manuals, user's guides, quick reference cards, and interface specifications for medical diagnostic devices and data management systems
- Designed and developed an online customer training guide; designed and led train-the-trainer session for technical service representatives
- Managed concurrent writing projects, working with engineers and other product SMEs, marketing, field service, technical illustrators, other writers, and localization vendors

Other Work Experience

Adjunct Faculty, Bradford College, Bradford, MA

Programmer and Production Manager, Main Street Marketing, Scituate Harbor, MA

Proposal Specialist, Computervision Corporation, Bedford, MA

AWARDS

Society for Technical Communication (STC)

Distinguished Technical Communication Award and Nomination for Best of Show, 1996

Award of Achievement, 1991 and 1996

Award of Merit, 1991

EDUCATION

Smith College, Northampton, MA

Bachelor of Arts, English Literature

- magna cum laude
- Phi Beta Kappa

Meghan Jenks

EXPERIENCE

NH Coalition Against Domestic & Sexual Violence, Concord, NH
Assistant SANE Director—February 2025 to Present

- Managed administration of specialized pediatric medical program, including coordination with examiners, students, program staff, and supplies
- Provided communications facilitation to the statewide Sexual Assault Nurse Examiner (SANE) program
- Provided training on topics related to sexual assault, domestic violence, and human trafficking
- Organized trainings and conferences, including online learning system materials
- Collaborated with statewide partners on best practice protocols and system response
- Developed grant application narratives and assisted with program budget

NH Coalition Against Domestic & Sexual Violence, Concord, NH
Program Specialist—October 2023 to February 2025

- Provided organization and training and communications facilitation to the statewide Sexual Assault Nurse Examiner (SANE) program
- Served as NH Human Trafficking Collaborative Task Force Coordinator
- Provided training on topics related to sexual assault, domestic violence, and human trafficking
- Organized trainings and conferences, including online learning system materials
- Collaborated with statewide partners on best practice protocols and system response
- Developed grant application narratives
- Prepared meeting materials, facilitated meetings, and maintained detailed minutes

NH Coalition Against Domestic & Sexual Violence, Concord, NH
Programs Coordinator—February 2021 to October 2023

- Provided organization and training and communications facilitation to the statewide Sexual Assault Nurse Examiner (SANE) program
- Provided training on topics related to sexual assault and the SANE Program
- Coordinated trainings and conferences, including online learning system materials
- Collaborated with statewide partners on best practice protocols and system response
- Prepared meeting materials, facilitated meetings, and maintained detailed minutes
- Assisted with other projects as needed

NH Coalition Against Domestic & Sexual Violence, Concord, NH
Sexual Assault Nurse Examiner Program Assistant — May 2017 to February 2021

- Provided organization and training and communications facilitation to the statewide Sexual Assault Nurse Examiner (SANE) program
- Coordinated trainings and conferences, including online learning system materials
- Prepared meeting materials, facilitated meetings, and maintained detailed minutes

NH Department of Education, Bureau of Special Education, Concord, NH
Clerk— June 2016-May 2017 and summers of 2012, 2014, 2015

- Audited Catastrophic Aid applications and provided information to districts
- Navigated online database and data entry systems
- Trained and advised other clerks
- Answered bureau and department phones and directed callers to resources
- Prepared training and onsite meeting materials
- Research and synthesized special education topics of state director as requested
- Drafted and edited manuals and reports for education consultants

Keene State College Human Resources, Keene, NH
Student Assistant— 2013-2016

- Entered data into an online database
- Maintained Excel spreadsheets
- Assisted staff with technology and reviewed documents
- Filed and maintained filing systems
- Prepared training and other event materials

Local Government Center (now HealthTrust, Inc.), Concord, NH
Temporary Administrative Support Associate— 2013-2014

- Utilized scanning system, Laserfiche
- Organized scanned documents in database
- Reviewed and categorized documents
- Maintained confidentiality

EDUCATION

Keene State College
B.A. Women's and Gender Studies/Communications, May 2016

PROFESSIONAL ORGANIZATIONS & HONORS

- Triota Women's and Gender Honor Society, Gamma Kappa chapter
- Lambda Pi Eta Communications Honor Society, Zeta Mu chapter
- Ann Britt Waling Women's Studies Recognition Award Winner, 2016
- Presenter at Keene State College Academic Excellence Conference, 2016
- Keene State College Honors Program 2013-2016

Rachel Duffy

Work Experience

Housing and Economic Justice Specialist
NH Coalition Against Domestic and Sexual Violence
August 2021 to Present
Oversee the HUD Domestic Violence Rapid Re-Housing grant through the Balance of State Continuum of Care. Facilitate training and support to the 8 subrecipient agencies. Offer technical assistance to programs to ensure they are HUD compliant. Offer monthly meetings for housing advocates across the state to increase collaboration throughout the programs. Assist in completing annual grant application. Track grant expenditures and complete monthly billing for the program. Manage the statewide VOCA funded Housing First Program, including technical assistance and training to 12 member programs, process funding requests, reporting on program outcomes, Develop and maintain statewide relationships to support housing advocacy. Administer the Economic Empowerment Program of NH, including managing the Matched Savings Program and training AmeriCorps Members and other advocates on financial empowerment resources

AmeriCorps Victim Assistance Program Manager
NH Coalition Against Domestic and Sexual Violence (NHCADSV)
August 2020 to August 2021
Effectively Managed NHCADSV AmeriCorps Victim Assistance Program (AVAP) by adhering to mandated programmatic regulations including performing background checks on incoming AVAP members, maintain member files, biannual grant progress reports, and ensuring members adhere to service polices. Offered mentorship, training, and guidance to AVAP members throughout the service year. Supported host sites in supervising their AVAP members through training and ongoing communication across the service year. Participated in AmeriCorps days of service events such as MLK day of service. Trained AVAP members in implementing the Allstate Moving Ahead curriculum for survivors of domestic and sexual violence at their host sites. Offered educational and employment guidance for AVAP members exiting the program.

Transitional Housing Advocate
Bridges Domestic and Sexual Violence Support - Nashua, NH
February 2017 to August 2020
Manage the cases of up to 10 families. Assist clients in searching for apartments. Negotiate fair rents with landlords. Keep informed on housing laws and legislation. Cultivate strong community relationships to enhance client supports. Provide financial literacy to clients through ongoing budget and savings, and credit awareness seminars. Maintain confidential information. Track statistical data and complete grant reports on a semiannual basis. Work with clear judgment in crisis situations and provide emotional counseling. Directly supervised the Housing First Advocate.

Shelter Manager
Bridges Domestic and Sexual Violence Support - Nashua, NH
January 2013 to February 2017
Managed the cases of up to five families in a confidential domestic violence shelter. Provided direct service and crisis counseling to all families. Maintained condition of shelter by keeping track of regular maintenance and coordinating repairs. Lead weekly support groups at shelter. Participated biweekly on the 24-hour crisis line. Maintained confidential documents. Tracked statistical data for quarterly reports.

AmeriCorps Member (court advocate)
Americorps Victim Assistance Program - Concord, NH
August 2012 to January 2013
Assisted survivors of domestic violence in preparing legal documents such as restraining orders, and ex parte custody orders. Advocated for clients during court proceedings. Assisted clients in applying for legal assistance. Participated on biweekly on our 24-hour support line. Become familiar with All State Financial Empowerment Curriculum and provide this training to clients. Attended AmeriCorps training's and social outreach events.

Education
Associates Degree in Behavioral Science-2019
Granite State College - Concord, NH
Certificate in Human Services-2014
Nashua Community College - Nashua, NH
UNH Supervisors Boot camp -University of New Hampshire Durham, NH (Completed 7/19/18)

Sarah R. Seeley

Education

Connecticut College — New London, CT
Bachelor of Arts, Economics and Gender, Sexuality, & Intersectionality Studies — Jan 2020 - May 2022
GPA 3.869/4.000

- Dean's Honors (Spring 2020), Dean's High Honors (Fall 2020-Spring 2021)

St. Lawrence University — Canton, NY
Bachelor of Arts — Aug 2018 - Dec 2019

- Advanced Studied Program Award (2018-2019), Dean's List (Fall 2018-Fall 2019)

Work Experience

New Hampshire Coalition Against Domestic and Sexual Violence — Concord, NH
Public Affairs Coordinator — July 2022 - Present

- Creates content to update the Coalition's website, social media, and newsletters about survivor's rights and resources to inform victims, member programs, legislators, and the public.
- Coordinates direct fundraising appeals in the Spring and Winter, annual giving campaigns, maintains the donor database, creates promotional materials for fundraising campaigns, and orchestrates timely acknowledgments to donors. Additionally, supports in coordinating member program development meetings and the Board of Directors Development Committee.
- Supports public policy needs such as tracking relevant legislation, attending legislative hearings, and assisting with the recruitment and management of the Coalition's legislative volunteer network.

Connecticut College Academic Resource Center — New London, CT
Econometrics Tutor — Aug 2020 - May 2021

- Aided 40 students per semester by describing econometric concepts and addressing issues arising in regressions to improve confidence in classwork material
- Instructed tutees on Stata software to model and solve econometric problems through regression analyses, proper use of .do files, and report results with output tables

Wayfarer Coffee Roasters, Laconia, NH — May 2021 – August 2021
Barista

- Promoted coffee and tea consumption by educating customers; selling coffee and coffee brewing equipment, accessories, and supplies; preparing and serving a variety of drinks, along with house-made liege waffles
- Created and implemented new drink recipes for house specials, such as the Blue Moon Latte to celebrate Wayfarer's 6th birthday

Internship Experience

DIS Copenhagen Media Team — Copenhagen, Denmark
Photographer — Aug 2021 - Dec 2021

- Completed three individual photo assignments and six photo drops to document abroad experiences and market towards future students
- Generated new content monthly for blog and Instagram posts, highlighting DIS student life and Danish culture to improve online presence and increase investment towards abroad programs

Co-curricular Activities

Women's Empowerment Initiative — New London, CT
Member — Jan 2020 - Present

- Collaborated with 100+ other passionate activists to practice a monologue for a fundraiser performance
- Allocated and managed time weekly to discuss upcoming events and new initiatives to enhance the organization's structure

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 City of Rochester		**1.4. Grantee Address** 31 Wakefield Street, Rochester, NH 03867	
1.5 Grantee Phone # (603) 332-1167	**1.6. Account Number** 02-20-20-201510-5021-072-500574	**1.7. Completion Date** 03/31/2026	**1.8. Grant Limitation** $12,918
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 Kathleen Ambrose		**1.12. Name & Title of Grantee Signor 1** Kathleen Ambrose, City Manager	
Grantee Signature 2		**Name & Title of Grantee Signor 2**	
Grantee Signature 3		**Name & Title of Grantee Signor 3**	
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:** Christen Lavers **Assistant Attorney General, On:** / / 4/29/25			
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").

Subrecipient Initials KA
Date 4/28/25

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

11. EVENT OF DEFAULT; REMEDIES.

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

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

11.1.2 Failure to submit any report required hereunder; or

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

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

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

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

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

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

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

12. TERMINATION.

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

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

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

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

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

Subrecipient Initials KA

Date 4/28/25

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

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

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

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

17. INSURANCE.

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

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

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

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

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

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

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

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

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

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

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

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-SPECIAL PROVISIONS-

City of Rochester 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.

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

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

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

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

9 **Compliance with DOJ Financial Guide**

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

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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. Pan 38, currently, also sets out rules and requirements that pertain to subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations

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

21 **Restrictions on "lobbying"**

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

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

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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, 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)(l) and (2) that, generally speaking, make it unlawful, in the United States, to hire (or recruit for employment) certain aliens.

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

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

2. Monitoring
The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.
3. Allowable costs
To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions designed to ensure compliance with this condition.

4. Rules of construction

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

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

C. "United States" specifically includes the District of Columbia, Puerto Rico, Guam, the Virgin Islands of the United States, and the Commonwealth of the Northern Mariana Islands.
D. Nothing in this condition shall be understood to authorize or require any subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

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

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

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

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

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

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

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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/I nteract-Minors.htm (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

34 **Publications**

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

35 **Requirement on use of volunteers**

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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.

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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 direct victim services provided by the Victim/Witness Program to include expenses for personnel and fringe benefits.

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

3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) years after the close of the Federal Grant.

4. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.

5. All correspondence and submittals shall be directed to:
   NH Department of Justice
   Grants Management Unit
   1 Granite Place South
   Concord, NH 03301
   603-271-7820 or Rhonda.J.Beauchemin@doj.nh.gov

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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 $12,918 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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EXHIBIT D

-EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-

I, Kathryn Archer [*responsible official*], certify that

City of Rochester [Sub*recipient*] has either completed the EEOP reporting tool certification at https://ojp.gov/about/ocr/faq_eeop.htm or completed an exemption form on:

4/14/23 [*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

Kiersten Wright [*official that completed training*] has completed

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

4/14/2023 [*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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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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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—

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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.

Kathryn Ambrose
Name of Authorized Signor

City Manager
Title of Authorized Signor

Kathryn Ambrose
Signature

4/28/2025
Date

Subrecipient Initials KA
Date 4/28/25

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.

City of Rochester (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.

City of Rochester (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: Kathryn Ambrose, City Manager

Signature: Kathryn Ambrose

Subrecipient Initials KA

Date 4/28/25

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

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

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

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

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

As required by the Drug-Free Workplace Act of 1988, as implemented at 28 C.F.R. Part 83, Subpart F, for grantees, as defined at 28 C.F.R. §§ 83.620 and 83.650:
A. The Subrecipient certifies and assures that it will, or will continue to, provide a drug-free workplace by—

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

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

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

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

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

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

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

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

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

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

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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.

Kathryn Ambrose
Name of Authorized Signor

City Manager
Title of Authorized Signor

Kathryn Ambrose
Signature

4/28/2025
Date

City of Rochester, 31 Wakefield Street, Rochester, NH 03867

Name and Address of Agency

Subrecipient Initials KA
Date 4/28/25

EXHIBIT G

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

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

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

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

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

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

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

Subrecipient Initials KA

Date 4/28/25

EXHIBIT G
Certification

Kathryn Ambrose — Name of Authorized Signor

City Manager — Title of Authorized Signor

Kathryn Ambrose — Signature

4/28/2025 — 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: **WVFLWPMVXXB1**

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

X NO ____YES

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

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

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

____NO ____YES

If the answer to #3 above is YES, stop

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

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

Subrecipient Initials KA
Date 4/28/25

EXHIBIT G
Certification

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Subrecipient Initials KA
Date 4/28/25

Certificate of Authorization City of Rochester

I, Kelly Walters, City Clerk for the City of Rochester, New Hampshire do hereby certify that:

(1) The City Council voted to accept funds and enter into a 2026 Victims of Crime Act (VOCA) grant agreement with the State of the New Hampshire Department of Justice.
(2) On April 15, 2025, the Rochester City Council further authorized the City Manager to execute any documents which may be necessary for this contract.
(3) This authorization has not been revoked, annulled, or amended, in any manner whatsoever, and remains in full force and effect as of the date hereof:
(4) This authority remains valid for thirty (30) days from the date of this Certificate of Authority; and
(5) The following now occupies the office indicated above:

Katie Ambrose, City Manager

IN WITNESS WHEREOF, I have hereunto set my hand as the City Clerk of Rochester, New Hampshire this 16th day of April 2025.

Kelly Walters, City Clerk

STATE OF NEW HAMPSHIRE
COUNTY OF STRAFFORD

On this the 16th day of April 2025, before me, Joelle Boumel, Deputy Clerk personally appeared
Notary Public
Kelly Walters, who acknowledged herself to be the Rochester City Clerk, being authorized so to do, executed the foregoing instrument for the purpose therein contained.

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

Joelle Boumel
Notary Public
State of New Hampshire
My Commission Expires: 10/16/2029

Primex³
NH Public Risk Management Exchange

CERTIFICATE OF COVERAGE

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

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

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

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

Participating Member:	*Member Number:*	*Company Affording Coverage:*
City of Rochester 31 Wakefield Street Rochester, NH 03867	280	NH Public Risk Management Exchange - Primex³ PO Box 23 Hooksett, NH 03106-9716

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

Description: Proof of Primex Member coverage only.

CERTIFICATE HOLDER:	☐ Additional Covered Party	☐ Loss Payee	Primex³ – NH Public Risk Management Exchange
			By: *Mary Beth Purcell*
State of New Hampshire Department of Justice 1 Granite Place South Concord, NH 03301			Date: 3/31/2025 mpurcell@nhprimex.org Please direct inquires to: **Primex³ Claims/Coverage Services** **603-225-2841 phone** **603-228-3833 fax**

GRANT AGREEMENT

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

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		**1.2. State Agency Address** 1 Granite Place South, Concord, NH 03301	
1.3. Grantee Name Sullivan County Attorney's Office		**1.4. Grantee Address** 14 Main Street, Newport, NH 03773	
1.5 Grantee Phone # (603) 863-7950	**1.6. Account Number** 02-20-20-201510-5021-072-500574	**1.7. Completion Date** 03/31/2026	**1.8. Grant Limitation** $37,775
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** Christine Hilliard County Attorney	
Grantee Signature 2		**Name & Title of Grantee Signor 2**	
Grantee Signature 3		**Name & Title of Grantee Signor 3**	
1.13 State Agency Signature(s) 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:** Christen Lavera **Assistant Attorney General, On:** / /4/28/25			
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").

Subrecipient Initials CH
Date 4/7/25

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

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

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

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

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

17. INSURANCE.

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

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

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

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

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

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

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

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

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

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

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

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EXHIBIT A

-SPECIAL PROVISIONS-

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

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

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

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

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

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

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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.

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

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

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

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

9 **Compliance with DOJ Financial Guide**

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

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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. Pan 38, currently, also sets out rules and requirements that pertain to subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations

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

21 **Restrictions on "lobbying"**

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

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

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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, 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)(l) and (2) that, generally speaking, make it unlawful, in the United States, to hire (or recruit for employment) certain aliens.

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

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

2. Monitoring
The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.
3. Allowable costs
To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions designed to ensure compliance with this condition.

4. Rules of construction

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

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

C. "United States" specifically includes the District of Columbia, Puerto Rico, Guam, the Virgin Islands of the United States, and the Commonwealth of the Northern Mariana Islands.
D. Nothing in this condition shall be understood to authorize or require any subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

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

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

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

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

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

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

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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/I nteract-Minors.htm (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

34 **Publications**

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

35 **Requirement on use of volunteers**

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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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EXHIBIT B

-SCOPE OF SERVICES-

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

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

3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) years after the close of the Federal Grant.

4. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.

5. All correspondence and submittals shall be directed to:
   NH Department of Justice
   Grants Management Unit
   1 Granite Place South
   Concord, NH 03301
   603-271-7820 or Rhonda.J.Beauchemin@doj.nh.gov

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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 $37,775 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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EXHIBIT D

-EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-

I, Christine Hilliard [*responsible official*], certify that

Sullivan County Attorney's Office [Sub*recipient*] 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:

3/4/24 [*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

Heather Delaney [*official that completed training*] has completed the EEOP training at https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm on:

1/28/24 [*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.

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

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

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

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

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

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

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

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

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

Subrecipient Initials _____

Date 4/25/25

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.

Christie Hilliard
Name of Authorized Signer

County Attorney
Title of Authorized Signor

Signature

4/7/25
Date

Subrecipient Initials CH

Date 4/7/25

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.

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

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

Printed Name and Title of Authorized Signor: Christine Hillard, County Attorney

Signature: Christine Hillard

Subrecipient Initials CH

Date 1/7/25

EXHIBIT F

NEW HAMPSHIRE DEPARTMENT OF JUSTICE

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

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

1. LOBBYING

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

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

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

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

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

Subrecipient Initials CH

Date 4/7/25

EXHIBIT F

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Subrecipient certifies, with respect to prospective participants in a primary tier "covered transaction," as defined at 2 C.F.R. § 2867.20(a), that neither it nor any of its principals—
(a) is presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;

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

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

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

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

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

3. FEDERAL TAXES

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

Subrecipient Initials CA

Date 4/7/25

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

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

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

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

As required by the Drug-Free Workplace Act of 1988, as implemented at 28 C.F.R. Part 83, Subpart F, for grantees, as defined at 28 C.F.R. §§ 83.620 and 83.650:
A. The Subrecipient certifies and assures that it will, or will continue to, provide a drug-free workplace by—

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

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

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

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

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

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

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

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

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

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

Subrecipient Initials GH

Date 4/7/25

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.

Christine Hilliard — Name of Authorized Signor

County Attorney — Title of Authorized Signor

Christine Hilliard — Signature

4/7/25 — Date

Sullivan County Attorney's Office, 14 Main Street, Newport, NH 03773

Name and Address of Agency

Subrecipient Initials CH

Date 4/7/25

EXHIBIT G

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

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

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

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

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

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

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

Subrecipient Initials 4/7/25

Date _____

EXHIBIT G
Certification

Christine Hilliard — Name of Authorized Signor

County Attorney — Title of Authorized Signor

Christine Hillard — Signature

4/7/25 — 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: **NQ5KG7XE4A98**

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

X NO _____YES

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

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

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

_____NO _____YES

If the answer to #3 above is YES, stop

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

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

Subrecipient Initials CH

Date 4/7/25

EXHIBIT G
Certification

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Subrecipient Initials CH

Date 4/7/25

CERTIFICATE OF VOTE/AUTHORITY

I, **Bennie Nelson** of the **Sullivan County, NH,** do hereby certify that:

1. I am the duly elected **Commissioner Clerk** of the (Corporation:) **Sullivan County, NH**;
2. I maintain and have custody of and am familiar with the seal and minute books of the Corporation;
3. I am duly authorized to issue certificates with respect to the contents of such books and to affix such seal to such certificates,
4. The following are true, accurate and complete copies of the resolutions duly adopted by the Corporation at a meeting of the **Board of Commissioners** held in accordance with New Hampshire State laws on **Monday, April 7, 2025**;

   RESOLVED: That this Corporation may enter into any and all agreements and contracts, amendments, renewals, revisions, or modifications thereto, with the State of New Hampshire, acting through its Department of Justice, for the **Victims of Crime Award SFY26 Phase 1 (07-1-25- to 12-31-25 period)** grant in the amount of $37,775.

   RESOLVED: That the **County Attorney** is hereby authorized on behalf of this corporation to enter into said agreements and contracts with the State of New Hampshire Department of Justice and to execute any and all documents, agreements, contracts, and other instruments, and any amendments, revisions, or modifications thereto, as he may deem necessary, desirable, or appropriate. **Christine Hilliard** is the duly elected **County Attorney** of the Corporation.
5. The foregoing resolutions have not been amended or revoked and remain in full force and effect as of **April 7, 2025**. This authority remains valid for thirty (30) days from the date of this Certificate of Vote/Authority.

IN WITNESS WHEREOF, I have hereunto set my hand as the **Commissioner Clerk** of the **Sullivan County, NH** this 7th day of **April 2025**.

Bennie Nelson

Bennie Nelson, Board of Commissioner Clerk

STATE OF **NH**

COUNTY OF **SULLIVAN** (SEAL OF COUNTY OF SULLIVAN, NH)

NOTARY:

The undersigned hereby certifies that the foregoing *Certificate of Vote* is the instrument described therein that the signatures and seal of Sullivan County on this Certificate of Vote are genuine.

Sharon Callum Sharon J Callum

Justice of the Peace/Notary Public

My commission expires: 8/30/2029

(Notary Seal)

SHARON J. CALLUM NOTARY PUBLIC MY COMMISSION EXPIRES 8/30/2029 STATE OF NEW HAMPSHIRE

Primex³
NH Public Risk Management Exchange

CERTIFICATE OF COVERAGE

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

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

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

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

Participating Member:	*Member Number:*	*Company Affording Coverage:*
Sullivan County 14 Main Street Newport, NH 03773	606	NH Public Risk Management Exchange - Primex³ PO Box 23 Hooksett, NH 03106-9716

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

Description: Proof of Primex Member coverage only.

CERTIFICATE HOLDER:	Additional Covered Party	Loss Payee
State of New Hampshire Department of Justice 1 Granite Place South Concord, NH 03301		

Primex³ – NH Public Risk Management Exchange

By: Mary Beth Purcell

Date: 3/31/2025 mpurcell@nhprimex.org

Please direct inquires to:
Primex³ Claims/Coverage Services
603-225-2841 phone
603-228-3833 fax

FORM NUMBER G-1 (version 11/2021)

GRANT AGREEMENT

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

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		**1.2. State Agency Address** 1 Granite Place South, Concord, NH 03301	
1.3. Grantee Name Granite United Way		**1.4. Grantee Address** 125 Airport Road Concord, NH 03301	
1.5 Grantee Phone # (603) 625-6939	**1.6. Account Number** 02-20-20-201510-5021-072-500575	**1.7. Completion Date** 03/31/2026	**1.8. Grant Limitation** $59,347
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 Signed by: Nichole Martin Reimer		**1.12. Name & Title of Grantee Signor 1** Nichole Martin Reimer, President & 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) 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:** Christen Lavers **Assistant Attorney General, On:** / / 4/28/25			
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").

Initial
Subrecipient Initials
4/22/2025
Date

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

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

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

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

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

17. INSURANCE.

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

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

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

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

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

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

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

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

22. THIRD PARTIES. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

23. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.

24. SPECIAL PROVISIONS. The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.

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-SPECIAL PROVISIONS-

Granite United Way 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.

The Part 200 Uniform Requirements were first adopted by DOJ on December 26, 2014. If this award supplements funds previously awarded by OJP under the same award number (e.g., funds awarded during or before December 2014), the Part 200 Uniform Requirements apply with respect to all funds under that award number (regardless of the award date, and regardless of whether derived from the initial award or a supplemental award) that are obligated on or after the acceptance date of this subaward.

For more information and resources on the Part 200 Uniform Requirements as they relate to OJP awards and subawards ("subgrants"), see the OJP website at https://ojp.gov/funding/Part200UniformRequirements.htm.

Record retention and access: Records pertinent to the award that the any subrecipient ("subgrantee") at any tier) must retain -- typically for a period of 3 years from the date of submission of the final expenditure report (SF 425), unless a different retention period applies -- and to which any subrecipient ("subgrantee") at any tier) must provide access, include performance measurement information, in addition to the financial records, supporting documents, statistical records, and other pertinent records indicated at 2 C.F.R. 200.333.

In the event that an award-related question arises from documents or other materials prepared or distributed by OJP that may appear to conflict with, or differ in some way from, the provisions of the Part 200 Uniform Requirements, the recipient is to contact OJP promptly for clarification.

9 **Compliance with DOJ Financial Guide**

References to the DOJ Grants Financial Guide are to the DOJ Grants Financial Guide as

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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. Pan 38, currently, also sets out rules and requirements that pertain to subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations

The text of 28 C.F.R. Part 38 is available via the Electronic Code of Federal Regulations (currently accessible at https://www.ecfr.gov/cgi-bin/ECFR?page =browse), by browsing to Title 28-Judicial Administration, Chapter I, Part 38, under e-CFR "current" data.

21 **Restrictions on "lobbying"**

In general, as a matter of federal law, federal funds awarded by OJP may not be used by the subrecipient ("subgrantee") at any tier, either directly or indirectly, to support or oppose the enactment, repeal, modification, or adoption of any law, regulation, or policy, at any level of government. See 18 U.S.C. 1913. (There may be exceptions if an applicable federal statute specifically authorizes certain activities that otherwise would be barred by law.)

Another federal law generally prohibits funds awarded by OJP from being used by any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them) with respect to the awarding of federal grant or cooperative agreement, subgrant, contract, subcontract, or loan with respect to actions such as renewing, extending, or modifying any such award. See 31 U.S.C. 1352. Certain exceptions to this law, including exception that

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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, 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)(l) and (2) that, generally speaking, make it unlawful, in the United States, to hire (or recruit for employment) certain aliens.

C. Provide training (to the extent necessary) to those persons required by this condition to be notified of the award requirement for employment eligibility verification 'and ofthe associated provisionsof 8 U.S.C. 1324a(a)(1).

D. As part of the recordkeeping for the award (including pursuant to the Part 200 Uniform Requirements), maintain records of all employment eligibility verifications pertinent to compliance with this award condition in accordance with Form 1-9 record retention requirements, as well as records of all pertinent notifications and trainings.

2. Monitoring
The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.

3. Allowable costs
To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions designed to ensure compliance with this condition.

4. Rules of construction

A. Staff involved in hiring process
For purposes of this condition, persons "who are or will be involved in activities under this award" specifically includes (without limitation) any and all subrecipient officials or other staff who are or will be involved in the hiring process with respect to a position that is or will be funded (in whole or in part) with award funds.

B. Employment eligibility confirmation with E-verify
For purpose of satisfying the requirement of this condition regarding verification of employment eligibility, any subrecipient may choose to participate in, and use, E-Verify (www.e-verify.gov), provided an appropriate person authorized to act on behalf of the subrecipient uses E-Verify (and follows the proper E-Verify procedures, including in the event of a "Tentative Nonconfirmation" or a "Final Nonconfirmation") to confirm employment eligibility for each hiring for a position in the United States that is or will be funded (in whole or in part) with award funds.

C. "United States" specifically includes the District of Columbia, Puerto Rico, Guam, the Virgin Islands of the United States, and the Commonwealth of the Northern Mariana Islands.
D. Nothing in this condition shall be understood to authorize or require any subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

E. Nothing in this condition, including in paragraph 4.B., shall be understood to relieve any subrecipient at any tier, or any person or other entity, of any obligation otherwise imposed by law, including 8 U.S.C. 1324a(a)(l) and (2).

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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 tha is funded (in whole or in part) by this award, whether by any subrecipient at any tier, and regardless of the dollar amount of the purchase or acquisition, the method of procurement, or the nature of any legal instrument used. The provisions of this condition must be among those included in any subaward (at any tier). The subrecipient (at any tier), agent, otherwise – in undertaking any work, project, or activity for or on behalf of (or in providing goods or services to or on behalf of) the federal government, and includes any applicant for such employment or engagement, and any person or entity committed by legal instrument to undertake any such work, project, or activity (or to provide such goods or services) in future.

B. Nothing in this condition shall be understood to authorize or require any subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

1. No discrimination, in procurement transactions, against associates of the federal government
Consistent with the (DOJ) Part 200 Uniform Requirements -- including as set out at 2 C.F.R. 200.300 (requiring awards to be "manage[d] and administer[ed] in a manner so as to ensure that Federal funding is expended and associated programs are implemented in full accordance with U.S. statutory and public policy requirements") and 200.319(a) (generally requiring "[a]ll procurement transactions [to] be conducted in a manner providing full and open competition" and forbidding practices "restrictive of competition," such as "[p]lacing unreasonable requirements on firms in order for them to qualify to do business" and taking "[a)ny arbitrary action in the procurement process") – no subrecipient, at any tier may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity 's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by USDOJ.

2. Monitoring
The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.

3. Allowable costs
To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions

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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/I nteract-Minors.htm (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

34 **Publications**

Any publications (written, visual or sound), whether published through Federal grant funds or matching funds, shall contain the following statements: "This project was supported by (enter the federal grant # here) awarded by the Office for Victims of Crime, Office of Justice Programs, U.S. Department of Justice. Points of view in this document are those of the author and do not necessarily represent the official position or policies of the U.S. Department of Justice."

35 **Requirement on use of volunteers**

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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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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 by the subrecipient through a collaboration to include Franklin Police Department, Riverbend Community Mental Health, and Merrimack County Human Services using an adverse childhood experiences response, which is a coordinated system of support focused specifically on responding and providing services to children affected by trauma as the result of crime.

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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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 $59,347 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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EXHIBIT D

-EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-

I, Nichole Martin Reimer [*responsible official*], certify that

Granite United Way [Sub*recipient*] has either completed the EEOP reporting tool certification at **https://ojp.gov/about/ocr/faq_eeop.htm** or completed an exemption form on:

4/3/24 [*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

Pamela Bailey [*official that completed training*] has completed

the EEOP training at https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm on:

5/2/24 [*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—

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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.

Nichole Martin Reimer	President & CEO
Name of Authorized Signor	Title of Authorized Signor
Signed by: Nichole Martin Reimer 71EFF0A280006485...	4/22/2025
Signature	Date

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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.

Granite United Way (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.

Granite United Way (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: Nichole Martin Reimer, President & CEO

Signature: Signed by: Nichole Martin Reimer 71FF0A280006405...

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EXHIBIT F

NEW HAMPSHIRE DEPARTMENT OF JUSTICE

CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS

Subrecipients should refer to the regulations cited below to determine the certification to which they are required to attest. Subrecipients should also review the instructions for certification included in the regulations before completing this form. The certifications shall be treated as a material representation of fact upon which reliance will be placed when the U.S. Department of Justice ("Department") determines to award the covered transaction, grant, or cooperative agreement.

1. LOBBYING

As required by 31 U.S.C. § 1352, as implemented by 28 C.F.R. Part 69, the Subrecipient certifies and assures (to the extent applicable) the following:

(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any Federal grant, the entering into of any cooperative agreement, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Subrecipient's request for Federal funds is in excess of $100,000, and any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this Federal grant or cooperative agreement, the Subrecipient shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities" in accordance with its (and any DOJ awarding agency's) instructions; and

(c) The Subrecipient shall require that the language of this certification be included in the award documents for all subgrants and procurement contracts (and their subcontracts) funded with Federal award funds and shall ensure that any certifications or lobbying disclosures required of recipients of such subgrants and procurement contracts (or their subcontractors) are made and filed in accordance with 31 U.S.C. § 1352.

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

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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

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Date 4/22/2025

Docusign Envelope ID: 29199D00-C8C3-4CBB-AD63-3EA4741087EF

(2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP

Subrecipients, to OJP at Ojpcompliancereporting@usdoj.gov; for OVW Subrecipients, to OVW at OVW.GFMD@usdoj.gov; or for COPS Subrecipients, to COPS at AskCOPSRC@usdoj.gov).

B. Where the Subrecipient is unable to certify to any of the statements in this certification, it shall attach an explanation to this application.

4. DRUG-FREE WORKPLACE (GRANTEES OTHER THAN INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, as implemented at 28 C.F.R. Part 83, Subpart F, for grantees, as defined at 28 C.F.R. §§ 83.620 and 83.650:
A. The Subrecipient certifies and assures that it will, or will continue to, provide a drug-free workplace by—

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in its workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an on-going drug-free awareness program to inform employees about—

(1) The dangers of drug abuse in the workplace;

(2) The Subrecipient's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the award be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the award, the employee will —

(1) Abide by the terms of the statement; and

(2) Notify the employer in writing of the employee's conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

Subrecipient Initials: Initial

Date: 4/22/2025

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.

Nichole Martin Reimer	President & CEO
Name of Authorized Signor	Title of Authorized Signor
Signature: Nichole Martin Reimer 71FF0A2800B6465...	4/22/2025
Signature	Date

Granite United Way, 125 Airport Road, Concord, NH 03301

Name and Address of Agency

Subrecipient Initials: Initial NMR

Date: 4/22/2025

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.

Initial

Subrecipient Initials _____

Date 4/22/2025

EXHIBIT G
Certification

Nichole Martin Reimer	President & CEO
Name of Authorized Signor	Title of Authorized Signor
Signed by: Nichole Martin Reimer 71FF0A280006486...	4/22/2025
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: **PBS1A62152F3**

2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) $25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

X NO _____YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

_____NO _____YES

If the answer to #3 above is YES, stop

If the answer to #3 above is NO, please answer the following:

5. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Initial
Subrecipient Initials _____
Date 4/24/2025

EXHIBIT G
Certification

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Initial

Subrecipient Initials _____

4/24/2025

Date _____

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that GRANITE UNITED WAY is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on March 30, 1927. 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: **65650**

Certificate Number: **0007165865**

IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed

the Seal of the State of New Hampshire,

this 22nd day of April A.D. 2025.

David M. Scanlan

Secretary of State

Docusign Envelope ID: 06255841-CA5F-4235-BEAA-059F6E2CE798

CERTIFICATE OF AUTHORITY

I, Joseph Bator, hereby certify that:

1. I am the duly elected Board Chair of Granite United Way.

2. The following is a true copy of an electronic vote taken of the Board of Directors, duly called and conducted on December 3, 2024, at which a quorum of the Directors were present and voting.

VOTED: That Nichole Martin Reimer, President & CEO, is duly authorized on behalf of Granite United Way to enter into contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority **remains valid for thirty (30)** days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 4/22/2025

Signed by:

Signature of Elected Officer
Name: Joseph Bator
Title: Board Chair

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 1/2/2025

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 be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME: Alyssa Woods
THE ROWLEY AGENCY 45 Constitution Avenue P.O. Box 511 Concord NH 03302-0511	PHONE (A/C, No, Ext): (603)224-2562 FAX (A/C, No): (603)224-8012 E-MAIL ADDRESS: alyssa_woods@ajg.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A: Hanover Ins - Bedford	22292
INSURER B:	
INSURER C:	
INSURER D:	
INSURER E:	
INSURER F:	

INSURED
Granite United Way
22 Concord Street
Floor 2
Manchester NH 03101

COVERAGES CERTIFICATE NUMBER: 25-26 All Lines REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE X OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: X POLICY PRO-JECT LOC OTHER:			XHV900337108	1/1/2025	1/1/2026	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG Professional Liability	$ 1,000,000 $ 100,000 $ 10,000 $ 1,000,000 $ 2,000,000 $ 2,000,000 $ 2,000,000
A	AUTOMOBILE LIABILITY X ANY AUTO ALL OWNED AUTOS SCHEDULED AUTOS X HIRED AUTOS X NON-OWNED AUTOS			XHV900337108	1/1/2025	1/1/2026	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) 	$ 1,000,000 $ $ $ $
A	X UMBRELLA LIAB X OCCUR EXCESS LIAB CLAIMS-MADE DED X RETENTION $ 0			CUV9003210	1/1/2025	1/1/2026	EACH OCCURRENCE AGGREGATE 	$ 1,000,000 $ 1,000,000 $
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N: N If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		3A States: NH, VT WHV8996802	1/1/2025	1/1/2026	X PER STATUTE OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ 500,000 $ 500,000 $ 500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Covering operations of the named insured during the policy period.

CERTIFICATE HOLDER

NH Deptartment 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
Alyssa Woods/AW

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GRANITE UNITED WAY

FINANCIAL REPORT

JUNE 30, 2024

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NATHAN WECHSLER & COMPANY
PROFESSIONAL ASSOCIATION
CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Granite United Way
Manchester, New Hampshire 03101

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Granite United Way, which comprise the statement of financial position as of June 30, 2024 and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Granite United Way as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Granite United Way and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

70 Commercial Street, 4th Floor
Concord, NH 03301
v: 603-224-5357
f: 603-224-3792

59 Emerald Street
Keene, NH 03431
v: 603-357-7665
f: 603-224-3792

44 School Street
Lebanon, NH 03766
v: 603-448-2650
f: 603-448-2476

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Granite United Way's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Granite United Way's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Granite United Way'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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 13, 2025, on our considerations of Granite United Way's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Granite United Way's internal control over financial reports and compliance.

Report on Summarized Comparative Information

We have previously audited Granite United Way's June 30, 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated March 7, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary schedules of community impact awards to qualified partner agencies and emerging opportunity grants 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

Nathan Wechsler & Company

Concord, New Hampshire
March 13, 2025

GRANITE UNITED WAY

STATEMENT OF FINANCIAL POSITION
June 30, 2024 with comparative totals as of June 30, 2023

	2024			2023
	Without Donor/ Time Restrictions	With Donor/ Time Restrictions	Total	Total
ASSETS				
CURRENT ASSETS				
Cash	$ -	$ 142,539	$ 142,539	$ 848,587
Prepaid and reimbursable expenses	36,638	-	36,638	63,369
Investments	208,989	410,047	619,036	946,273
Accounts and rent receivable	5,597	-	5,597	87,559
Contributions and grants receivable, net of allowance for uncollectible contributions 2024 $356,521; 2023 $499,827	-	3,646,179	3,646,179	3,414,457
Total current assets	251,224	4,198,765	4,449,989	5,360,245
OTHER ASSETS				
Property and equipment, net	1,340,937	-	1,340,937	1,140,811
Operating lease, right-of-use assets	451,376	-	451,376	411,830
Investments - endowment	13,609	254,577	268,186	246,316
Beneficial interest in assets held by others	-	2,845,719	2,845,719	2,689,430
Total other assets	1,805,922	3,100,296	4,906,218	4,488,387
Total assets	$ 2,057,146	$ 7,299,061	$ 9,356,207	$ 9,848,632
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Line of credit	$ 225,000	$ -	$ 225,000	$ -
Current maturities of long-term debt	21,827	-	21,827	15,756
Allocations payable to partner agencies	100,707	-	100,707	32,602
Donor-designations payable	465,312	413,296	878,608	650,907
Accounts payable	918,533	-	918,533	602,964
Accrued expenses	242,855	-	242,855	211,671
Current portion operating lease liabilities	171,766	-	171,766	124,745
Funds held for others	16,569	-	16,569	9,337
Total current liabilities	2,162,569	413,296	2,575,865	1,647,982
LONG-TERM LIABILITIES				
Operating lease liabilities, less current portion	284,998	-	284,998	290,021
Note payable, less current portion	293,500	-	293,500	141,258
Total long-term liabilities	578,498	-	578,498	431,279
Total liabilities	2,741,067	413,296	3,154,363	2,079,261
COMMITMENTS *(See Notes)*				
NET ASSETS:				
Without donor/ time restrictions	(683,921)	-	(683,921)	675,404
With donor/ time restrictions (Note 9)	-	6,885,765	6,885,765	7,093,967
Total net assets	(683,921)	6,885,765	6,201,844	7,769,371
Total liabilities and net assets	$ 2,057,146	$ 7,299,061	$ 9,356,207	$ 9,848,632

See Notes to Financial Statements.

GRANITE UNITED WAY

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
Year ended June 30, 2024 with comparative totals for the year ended June 30, 2023

	2024			2023
	Without Donor/Time Restrictions	With Donor/Time Restrictions	Total	Total
Support and revenues:				
Campaign revenue:				
Total contributions pledged	$ -	$ 5,403,794	$ 5,403,794	$ 5,614,397
Restricted contributions pledged	-	1,885,100	1,885,100	3,232,903
Less donor designations	-	(1,253,631)	(1,253,631)	(887,939)
Less provision for uncollectible pledges	-	(217,951)	(217,951)	(301,180)
Add prior years' excess provision for uncollectible pledges taken into income in current year	142,414	-	142,414	45,358
Net campaign revenue	142,414	5,817,312	5,959,726	7,703,539
Support:				
Grant revenue	-	4,899,868	4,899,868	4,491,561
Sponsors and program revenue	-	84,697	84,697	334,485
Contributed non-financial assets	59,040	-	59,040	40,398
Total support	201,454	10,801,877	11,003,331	12,569,983
Other revenue:				
Rental income	84,305	-	84,305	100,681
Administrative fees	101,431	-	101,431	81,229
Miscellaneous income	-	-	-	8,610
Total support and revenues	387,190	10,801,877	11,189,067	12,760,503
Net assets released from restrictions:				
For satisfaction of time restrictions	3,878,221	(3,878,221)	-	-
For satisfaction of program restrictions	7,308,903	(7,308,903)	-	-
	11,574,314	(385,247)	11,189,067	12,760,503
Expenses:				
Program services	11,843,337	-	11,843,337	13,529,466
Support services:				
Management and general	601,073	-	601,073	433,692
Fundraising	650,427	-	650,427	395,656
Total expenses	13,094,837	-	13,094,837	14,358,814
Decrease in net assets before non-operating activities	(1,520,523)	(385,247)	(1,905,770)	(1,598,311)
Non-operating activities:				
Change in value of beneficial interest in trusts, net of fees 2024 $17,272; 2023 $17,560	-	156,289	156,289	21,563
Realized and unrealized gains (losses) on investments	(10,340)	13,166	2,826	(3,588)
Investment income, net	171,538	7,590	179,128	180,690
Total non-operating activities	161,198	177,045	338,243	198,665
Net decrease in net assets	(1,359,325)	(208,202)	(1,567,527)	(1,399,646)
Net assets, beginning of year	675,404	7,093,967	7,769,371	9,169,017
Net assets, end of year	$ (683,921)	$ 6,885,765	$ 6,201,844	$ 7,769,371

See Notes to Financial Statements.

GRANITE UNITED WAY

STATEMENT OF FUNCTIONAL EXPENSES
Year ended June 30, 2024 with comparative totals for the year ended June 30, 2023

	2024											2023
	Grants and awards	Salaries, employee benefits and taxes	Occupancy	Technology and telephone expenses	United Way Worldwide dues and other dues and subscriptions	Campaign, communications and printing	Professional services and subcontractors	Conferences, travel and staff development	Supplies, office expenses, insurance, and other	Depreciation and amortization	Total	Total
Program services												
Community impact grants	$ 1,622,523	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,622,523	$ 1,665,801
Public Health Network	3,353	844,131	15,238	8,054	-	4,031	313,585	29,800	147,881	-	1,366,073	1,229,412
211 New Hampshire	-	668,813	-	97,235	-	40,734	-	5,409	283,918	-	1,096,109	845,275
Early Childhood	-	115,598	-	11,308	-	-	819,621	1,397	5,772	-	953,696	-
Housing Initiatives	627,096	9,601	-	-	-	-	175,471	-	4,931	-	817,099	406,224
Mary Gale Trust Management	740,287	-	-	-	-	-	-	-	-	-	740,287	-
Recovery Friendly Workplace	61,908	369,839	-	-	-	6,279	-	12,853	55,281	-	506,160	1,152,522
Whole Village Family Resource Center	3,000	105,945	93,188	7,224	-	-	116,834	1,199	69,373	42,034	438,797	382,487
Preschool Development	113,298	63,814	-	-	-	-	68,490	125	10,238	-	255,965	1,443,369
Volunteer Income Tax Assistance	-	142,929	-	-	-	-	16,871	-	33,721	-	193,521	156,514
Department of Justice	-	10,000	-	-	-	-	86,942	-	5,650	-	102,592	340,892
Work United Program	-	48,828	-	-	-	-	-	17,103	-	-	65,931	221,405
Ukraine Relief Fund	50,000	-	-	-	-	-	-	-	-	-	50,000	1,735,979
Literacy	-	-	-	-	-	-	-	-	23,909	-	23,909	36,462
ARPA - Support for Grieving Children	-	-	-	-	-	-	-	-	-	-	-	181,174
Other program services	444,354	2,040,053	148,858	119,120	78,450	19,398	410,708	29,767	259,757	60,010	3,610,675	3,731,950
Total program services	3,665,819	4,419,551	257,284	242,941	78,450	70,642	2,008,522	97,653	900,431	102,044	11,843,337	13,529,466
Supporting Services												
Management and general	-	431,796	31,884	25,515	16,803	-	48,860	5,469	27,892	12,854	601,073	433,692
Fundraising	-	454,139	33,534	26,835	17,673	78,397	904	5,752	19,674	13,519	650,427	395,656
Total support services	-	885,935	65,418	52,350	34,476	78,397	49,764	11,221	47,566	26,373	1,251,500	829,348
Total functional expenses	$ 3,665,819	$ 5,305,486	$ 322,702	$ 295,291	$ 112,926	$ 149,039	$ 2,058,286	$ 108,874	$ 947,997	$ 128,417	$ 13,094,837	$ 14,358,814

See Notes to Financial Statements.

GRANITE UNITED WAY

STATEMENTS OF CASH FLOWS
Years Ended June 30, 2024 and 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from donors	$ 7,112,366	$ 7,726,692
Cash received from grantors	4,835,764	4,285,526
Administrative fees	101,431	81,229
Other cash received	166,267	58,616
Cash received from trusts	127,370	131,695
Designations paid	(1,025,930)	(1,119,939)
Cash (paid) received for funds held for others	7,232	(2,805)
Cash paid to agencies	(1,536,348)	(1,553,805)
Cash paid to partners and vendors	(10,864,844)	(12,354,276)
Net cash used in operating activities	**(1,076,692)**	**(2,747,067)**
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(328,543)	(79,883)
Purchases of investments	(57,054)	(15,154)
Proceeds from sale of investments	372,928	10,466
Net cash used in investing activities	**(12,669)**	**(84,571)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Net borrowings on line of credit	225,000	-
Borrowings on long-term debt	175,695	-
Repayments of long-term debt	(17,382)	(15,253)
Net cash provided by (used in) financing activities	383,313	(15,253)
Net decrease in cash	**(706,048)**	**(2,846,891)**
Cash, beginning of year	848,587	3,695,478
Cash, end of year	**$ 142,539**	**$ 848,587**
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash payments for:		
Interest expense	$ 22,814	$ 6,897

See Notes to Financial Statements.

Note 1. Nature of Activities

Granite United Way is the result of several New Hampshire United Ways merging together to create a single, efficient organization that covers most of New Hampshire and Windsor County, Vermont. Granite United Way improves lives by mobilizing the caring power of their communities. More than fundraisers, Granite United Way is a partner in change, working with a broad range of people and organizations to identify and resolve pressing community issues. Granite United Way works closely with volunteer leadership to invest donor dollars to help the community learn, earn and be healthy. By focusing on these investment initiatives, Granite United Way is helping people in new and strategic ways.

Granite United Way conducts annual campaigns in the fall of each year to support hundreds of local programs, primarily in the subsequent year, while the State Employee Charitable Campaign, managed by Granite United Way, is conducted in May and June. Campaign contributions are used to support local health and human services programs, collaborations and to pay Granite United Way's operating expenses. Donors may designate their pledges to support a region of Granite United Way, a Community Impact area, other United Ways or to any health and human service organization having 501(c)(3) tax-exempt status. Amounts pledged to other United Ways or agencies are included in the total contributions pledged revenue and as designations expense. The related amounts receivable and payable are reported as an asset and liability in the statement of financial position. The net campaign results are reflected as with donor restrictions in the accompanying statement of activities and changes in net assets, as the amounts are to be collected in the following year. Prior year campaign results are reflected as net assets released from restrictions in the current year statement of activities and changes in net assets.

Granite United Way invests in the community through three different vehicles:

June 30,	2024	2023
Community Impact Awards to partner agencies	$ 1,622,523	$ 1,665,801
Donor designated gifts to Health and Human Service agencies	1,253,631	887,939
Granite United Way Program services	10,220,814	11,863,665
Total	$ 13,096,968	$ 14,417,405

Note 2. Summary of Significant Accounting Policies

Basis of accounting: The financial statements of Granite United Way (the "United Way") have been prepared on the accrual basis. Under the accrual basis, revenues and gains are recognized when earned and expenses and losses are recognized when incurred. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Estimates and assumptions: The United Way prepares its financial statements in accordance with generally accepted accounting principles. Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenue and expenses. Accordingly, actual results could differ from those estimates.

Cash and cash equivalents: For the purposes of reporting cash flows, the United Way considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. The United Way had no cash equivalents at June 30, 2024 and 2023.

Net assets: The United Way reports information regarding its financial position and activities according to two categories of net assets: net assets with donor restrictions and net assets without donor restrictions. Descriptions of these net asset categories are as follows:

Net assets without donor/ time restrictions: Net assets without donor restrictions are available for use at the discretion of the Board of Directors and/or management for general operating purposes. From time to time the Board of Directors designates a portion of these net assets for specific purposes which makes them unavailable for use at management's discretion. For example, the Board has designated a portion of net assets without donor restrictions as a quasi-endowment (an amount to be treated by management as if it were part of the donor restricted endowment) for the purpose of securing the United Way's long-term financial viability.

The United Way has board designated net assets of $13,609 and $12,495 for endowment at June 30, 2024 and 2023, respectively.

Net assets with donor/ time restrictions: Net assets with donor restrictions consist of assets whose use is limited by donor-imposed, time and/or purpose restrictions.

The United Way reports gifts of cash and other assets as revenue 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, the net assets are reclassified as net assets without donor restrictions and reported in the statement of activities and changes in net assets as net assets released from restrictions.

Some net assets with donor restrictions include a stipulation that assets provided be maintained permanently (perpetual in nature) while permitting the United Way to expend the income generated by the assets in accordance with the provisions of additional donor imposed stipulations or a Board approved spending policy.

Contributions receivable: Campaign pledge contributions are generally paid within one year. The United Way provides an allowance for uncollectible pledges at the time campaign results are recorded. Provisions for uncollectible pledges have been recorded in the amount of $217,951 and $301,180 for the campaign periods ended June 30, 2024 and 2023, respectively. The provision for uncollectible pledges was calculated at 4.5% of the total pledges for both of the years ended June 30, 2024 and 2023.

Investments: The United Way's investments in marketable equity securities and all debt securities are reported at their fair value based upon quoted market prices in the accompanying statement of financial position. Unrealized gains and losses are included in the changes in net assets in the accompanying statement of activities. The United Way's investments do not have a significant concentration of credit risk within any industry, geographic location, or specific location.

Revenue recognition - contributions: The United Way recognizes contributions received and made, including unconditional promises to give, as revenue in the period received or made. Contributions received are reported as either revenues without donor restrictions or revenues with donor restrictions.

Contributions with donor restrictions that are used for the purposes specified by the donor in the same year as the contribution is received are recognized as revenues with donor restrictions and are reclassified as net assets released from restrictions in the same year. Promises to contribute that stipulate conditions to be met before the contribution is made are not recorded until the conditions are met. There were no conditional promises to give as of June 30, 2024.

Functional allocation of expenses: The statement of functional expenses presents expenses by function and natural classification. Expenses directly attributable to a specific functional area of the United Way are reported as expenses of those functional areas. A portion of general and administrative costs that benefit multiple functional areas (indirect costs) have been allocated across programs and other supporting services based on estimates of time and effort.

Property and equipment: Property and equipment are carried at cost, if purchased and fair value if contributed. Maintenance, repairs, and minor renewals are expensed as incurred, and major renewals and betterments are capitalized. The United Way capitalizes additions of property and equipment in excess of $2,500.

Depreciation of property and equipment is computed using the straight-line method over the following useful lives:

	Years
Building and building improvements	5-31½
Leasehold improvements	15
Furniture and equipment	3-10

Operating measure: The United Way has presented the statement of activities and changes in net assets based on an intermediate measure of operations. The measure of operations includes all revenues and expenses that are an integral part of the United Way's programs and supporting activities and net assets released from restrictions to support operating activities. Non-operating activities are limited to resources outside of those programs and services and are comprised of investment return, the changes in fair value of the beneficial interest in trusts, and gains and losses on sales and dispositions of assets.

Concentrations of credit risk: Financial instruments which potentially subject the United Way to concentrations of credit risk, consist primarily of contributions receivable, substantially all of which are from individuals, businesses, or not-for-profit organizations. Concentrations of credit risk are limited due to the large number of donors comprising the United Way's donor base. As a result, at June 30, 2024, the United Way does not consider itself to have any significant concentrations of credit risk with respect to contributions receivable.

In addition, the United Way maintains cash accounts with several financial institutions insured by the Federal Deposit Insurance Corporation up to $250,000. At June 30, 2024, there was no cash in excess of federally insured limits.

Income taxes: The United Way is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The United Way is also exempt from state income taxes by virtue of its ongoing exemption from federal income taxes. Accordingly, no provision for income taxes has been recorded in the accompanying financial statements.

The United Way has adopted the provisions of FASB ASC 740 Accounting for Uncertainty in Income Taxes. Accordingly, management has evaluated the United Way's tax positions and concluded the United Way had maintained its tax-exempt status, does not have any significant unrelated business income and had taken no uncertain tax positions that require adjustment or disclosure in the financial statements.

With few exceptions, the United Way is no longer subject to income tax examinations by the U.S. Federal or State tax authorities for tax years before 2021.

Leases: The United Way recognizes right-of-use (ROU) assets and lease liabilities on the statements of financial positions for all material operating and financing leases greater than one year. Factors contributing to the amount of asset and liability recorded are the determination of the lease term, discount rate used and the inclusion or exclusion of certain lease and non-lease components.

The United Way includes lease extension and termination options in the lease term if, after considering relevant economic factors, it is reasonably certain the United Way will exercise the option. In addition, the United Way has elected to account for any non-lease components in its real estate leases as part of the associated lease component. The United Way has also elected not to recognize leases with original lease terms of 12 months or less (short-term leases) on the United Way's statement of financial position.

For leases with a lease term greater than one year, the United Way recognizes a lease asset for its right to use the underlying leased asset and a lease liability for the corresponding lease obligation. The United Way determines whether an arrangement is or contains a lease at contract inception. Operating lease right-of-use assets and operating lease liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. In determining the present value of lease payments, the United Way uses its incremental borrowing rate for a period comparable with that of the lease term. The United Way considers the lease term to be the noncancelable period that it has the right to use the underlying asset, including all periods covered by an option to (1) extend the lease if the United Way is reasonably certain to exercise the option, (2) terminate the lease if the United Way is reasonably certain not to exercise that option, and (3) extend, or not to terminate, the lease in which exercise of the option is controlled by the lessor.

The operating lease right-of-use assets also include any lease payments made and exclude lease incentives received or receivable. Lease expense is recognized on a straight-line basis over the expected lease term. Variable lease expenses are recorded when incurred.

Change in accounting principle: In June 2016, the Financial Accounting Standards Board (the "FASB") issued authoritative guidance which changes the methodology used to measure credit losses for certain financial instruments. Under prior guidance, credit loss reserves were estimated based on historical information. The new guidance requires credit loss reserves to reflect the estimated credit losses expected to be incurred over the life of the financial asset. The United Way adopted the standard effective July 1, 2023. The impact of the adoption was not considered material to the financial statements and primarily resulted in enhanced disclosures only.

Note 3. Fair Value Measurements

The Fair Value Measurements Topic of the FASB Accounting Standards Codification (FASB ASC 820-10) establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value.

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy are as follows:

- Level 1 - inputs are unadjusted, quoted prices in active markets for identical assets at the measurement date. The types of assets carried at Level 1 fair value generally are securities listed in active markets. The United Way has valued their investments listed on national exchanges at the last sales price as of the day of valuation.

- Level 2 - inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

- Level 3 - inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include option-pricing models, discounted cash flow models, and similar techniques.

Financial assets carried at fair value on a recurring basis consist of the following at June 30, 2024:

	Level 1	Level 2	Level 3
Money market funds	$ 28,439	$ 22,954	$ -
Mutual funds:			
Domestic equity	98,645	-	-
Fixed income	85,838	-	-
Other	11,726	-	-
Fixed income funds	488,737	-	-
Corporate bonds	-	150,883	-
Beneficial interest in assets held by others	-	-	2,845,719
Total	$ 713,385	$ 173,837	$ 2,845,719

Financial assets carried at fair value on a recurring basis consist of the following at June 30, 2023:

	Level 1	Level 2	Level 3
Money market funds	$ 39,703	$ 153,577	$ -
Mutual funds:			
Domestic equity	79,727	-	-
Fixed income	215,000	-	-
Other	15,422	-	-
Fixed income funds	649,937	-	-
Corporate bonds	-	133,718	-
Beneficial interest in assets held by others	-	-	2,689,430
Total	$ 999,789	$ 287,295	$ 2,689,430

All assets have been valued using a market approach, except for the beneficial interest in assets held by others, and have been consistently applied. The market approach uses prices and other relevant information generated by market transactions involving identical or comparable assets. Prices may be indicated by pricing guides, sales transactions, market trades, or other sources.

The beneficial interest in assets held by others is valued using the income approach. The value is determined by calculating the present value of future distributions expected to be received, which approximates the value of the trust's assets at June 30, 2024 and 2023.

GAAP requires disclosure of an estimate of fair value for certain financial instruments. The United Way's significant financial instruments include cash and other short-term assets and liabilities. For these financial instruments, carrying values approximate fair value.

Note 4. Property and Equipment

Property and equipment, at cost, at June 30,	2024	2023
Land, buildings and building improvements	$ 1,783,733	$ 1,479,446
Leasehold improvements	5,061	5,061
Furniture and equipment	318,500	294,244
Total property and equipment	2,107,294	1,778,751
Less accumulated depreciation	(766,357)	(637,940)
Total property and equipment, net	**$ 1,340,937**	**$ 1,140,811**

Note 5. Endowment Funds Held by Others

Agency endowed funds: The United Way is a beneficiary of various agency endowment funds at The New Hampshire Charitable Foundation. Pursuant to the terms of the resolution establishing these funds, property contributed to The New Hampshire Charitable Foundation is held as separate funds designated for the benefit of the United Way.

In accordance with its spending policy, the Foundation may make distributions from the funds to the United Way. The New Hampshire Charitable Foundation's charitable distribution rate is currently 4% of the fund's average market value of the trailing 20 calendar quarters.

The estimated value of the future distributions from the funds is included in these financial statements as required by FASB ASC 958-605, however, all property in the fund was contributed to The New Hampshire Charitable Foundation to be held and administered for the benefit of the United Way. The United Way received $97,837 and $100,253 from the agency endowed funds during the years ended June 30, 2024 and 2023, respectively.

Designated funds: The United Way is also a beneficiary of eight designated funds at The New Hampshire Charitable Foundation. Pursuant to the terms of the resolution establishing these funds, property contributed to The New Hampshire Charitable Foundation is held as a separate fund designated for the benefit of the United Way. In accordance with its spending policy, the Foundation makes distributions from the funds to the United Way. The New Hampshire Charitable Foundation's charitable distribution rate is currently 4% of the fund's average market value of the trailing 20 calendar quarters.

These funds are not included in these financial statements, since although all property in these funds was contributed to The New Hampshire Charitable Foundation to be held and administered for the benefit of the United Way, The New Hampshire Charitable Foundation may redirect funds to another organization.

The United Way received $29,533 and $31,442 from the designated funds during the years ended June 30, 2024 and 2023, respectively. The market value of these fund's assets amounted to approximately $852,000 and $806,000 at June 30, 2024 and 2023, respectively.

Note 6. Long-term Debt and Line of Credit

Long-term debt at June 30,	2024	2023
Mortgage financed with a local bank. Interest rate adjusted every 5-years at the 5-year Federal Home Loan Classic Advance Rate plus 2.5% (6.95% at June 30, 2024). Due in monthly installments of principal and interest of $1,908 through December, 2031. Collateralized by the United Way's building located in Plymouth, NH	$ 142,486	$ 157,014
Mortgage financed with a local bank. Interest rate 6.00% for the first five years of the loan, at which point the interest rate changes to the 5-year Federal Home Loan Classic Advance Rate plus 2.50%. Due in monthly installments of principal and interest of $1,293 through December, 2042	172,841	-
Total	315,327	157,014
Less portion payable within one year	21,827	15,756
Total long-term debt	$ 293,500	$ 141,258

The scheduled maturities of long-term debt at June 30, 2024 were as follows:

Year Ending June 30,		
2025	$	21,827
2026		22,969
2027		24,170
2028		25,435
2029		26,767
Thereafter		194,159
Total	$	315,327

The mortgage note contains a financial covenant for debt service coverage, which is tested annually based on the year-end financial statements.

The United Way has a revolving line-of-credit with Citizen's Bank with a maximum borrowing limit of $250,000. The line of credit is subject to annual review and renewal. The line-of-credit agreement bears interest equal to the Wall Street Journal prime rate plus 0.25% (8.75% as of June 30, 2024) and is secured by all assets of the United Way. At June 30, 2024 and 2023, there was $225,000 and $- outstanding, respectively, on this line-of-credit agreement.

Note 7. Funds Held for Others

The United Way held funds for others for the following projects:

June 30,	2024	2023
Work United Loan Default Program	$ 2,663	$ 5,695
Concord Multicultural Festival	11,921	2,257
Get Moving Manchester	1,740	1,140
Better Together Lakes Region	245	245
Total	$ 16,569	$ 9,337

Note 8. Endowment Funds

The United Way's endowment consists of nine individual funds established for youth programs, Whole Village Resource Center, and general operating support. Its endowment includes both donor-restricted endowment funds and funds designated by the Board of Directors to function as endowments. As required by GAAP, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

Interpretation of Relevant Law: The United Way is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA) and, thus, classifies amounts in its donor-restricted endowment funds as net assets with donor restrictions because those net assets are time restricted until the Board of Directors appropriates such amounts for expenditures. Most of those net assets are also subject to purpose restrictions that must be met before reclassifying those net assets to net assets without donor restrictions. The Board of Directors of the United Way has interpreted UPMIFA as not requiring the maintenance of purchasing power of the original gift amount contributed to an endowment fund unless a donor stipulates the contrary.

As a result of this interpretation, when reviewing its donor-restricted endowment funds, the United Way considers a fund to be underwater if the fair value of the fund is less than the sum of (a) the original value of initial and subsequent gift amounts donated to the fund and (b) any accumulations to the fund that are required to be maintained in perpetuity in accordance with the direction of the applicable donor gift instrument.

The United Way has interpreted UPMIFA to permit spending from underwater funds in accordance with the prudent measures required under the law.

Additionally, in accordance with UPMIFA, the United Way considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the fund, (2) the purposes of the organization and the donor-restricted endowment fund, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the organization, and (7) the investment policies of the United Way.

Underwater Endowment Funds: From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the United Way to retain as a fund of perpetual duration. The United Way did not have any funds with deficiencies of this nature as of June 30, 2024 and 2023.

Investment Return Objectives, Risk Parameters and Strategies: The United Way has adopted investment policies, approved by the Board of Directors, for endowment assets for the long-term. The United Way seeks to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable level of risk. Investment risk is measured in terms of the total endowment fund; investment assets and allocations between asset classes and strategies are managed to not expose the fund to unacceptable level of risk.

Spending Policy: The United Way does not currently have a spending policy for distributions each year as they strive to operate within a budget of their current Campaign's income. To date there have been no distributions from the endowment fund.

Endowment net asset composition by type of fund as of June 30, 2024 is as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Board-designated endowment	$ 13,609	$ -	$ 13,609
Donor-restricted endowment funds:			
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	-	142,652	142,652
Accumulated investment gains	-	111,925	111,925
Total funds	$ 13,609	$ 254,577	$ 268,186

Changes in the endowment net assets as of June 30, 2024 are as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, June 30, 2023	$ 12,495	$ 233,821	$ 246,316
Investment return, net	1,114	20,756	21,870
Endowment net assets, June 30, 2024	$ 13,609	$ 254,577	$ 268,186

Endowment net asset composition by type of fund as of June 30, 2023 is as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Board-designated endowment	$ 12,495	$ -	$ 12,495
Donor-restricted endowment funds:			
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	-	142,652	142,652
Accumulated investment gains	-	91,169	91,169
	$ 12,495	$ 233,821	$ 246,316

Changes in the endowment net assets as of June 30, 2023 are as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, June 30, 2022	$ 11,747	$ 223,395	$ 235,142
Investment return, net	748	10,426	11,174
Endowment net assets, June 30, 2023	$ 12,495	$ 233,821	$ 246,316

Note 9. Net Assets with Donor Restrictions

Net assets with donor restrictions are restricted for the following purposes or periods:

June 30,	2024	2023
Subject to expenditure for specified time period:		
Contributions receivable related to campaigns	$ 3,247,791	$ 3,080,173
Designations payable to other agencies and United Ways	(413,296)	(299,669)
	2,834,495	2,780,504
Subject to expenditure for specified purpose:		
Manchester Proud	442,151	303,577
Public Health Network services	398,388	334,284
Preschool Development	-	296,364
Mark Stebbins Community Center	-	263,267
Leader in Me	80,072	128,314
Literacy Program	-	58,000
Other programs	30,363	6,406
	950,974	1,390,212
Endowments subject to the United Way's spending policy and appropriation:		
Investments in perpetuity (original gift values of $142,652), which once appropriated, is expendable to support:		
General Operations	100,590	92,388
Youth Programs	30,680	28,179
Whole Village Resource Center	123,307	113,254
	254,577	233,821
Beneficial interest in assets held by others:		
Agency endowed funds at the New Hampshire Charitable Foundation	2,845,719	2,689,430
Total net assets with donor restrictions	$ 6,885,765	$ 7,093,967

Note 10. Liquidity and Availability of Resources

The United Way's financial assets available within one year of the statement of financial position date for general expenditure are as follows:

June 30,	2024	2023
Cash	$ 142,539	$ 848,587
Investments	887,222	1,192,589
Contributions receivable, net	3,646,179	3,414,457
Beneficial interest in trust	2,845,719	2,689,430
Accounts and rent receivable	5,597	87,559
Total financial assets	7,527,256	8,232,622
Less amounts unavailable for general expenditures within one year, due to:		
Restricted by donors with time or purpose restrictions	(221,076)	-
Subject to appropriation and satisfaction or donor restrictions	(254,577)	(233,821)
Agency endowed funds at the NH Charitable Foundation	(2,845,719)	(2,689,430)
Total amounts unavailable for general expenditure within one year	(3,321,372)	(2,923,251)
Amounts unavailable to management without Board's approval:		
Board designated endowment	(13,609)	(12,495)
Total financial assets available to management for general expenditure within one year	$ 4,192,275	$ 5,296,876

Liquidity Management

The United Way maintains a policy of structuring its financial assets to be available as its general expenditures, liabilities, and other obligations come due. To help manage unanticipated liquidity needs the United Way has committed a line of credit of $250,000, which it could draw upon. Additionally, the United Way has board designated net assets without donor restrictions that, while the United Way does not intend to spend these for purposes other than those identified, the amounts could be made available for current operations, if necessary.

Note 11. Pension Fund

The United Way sponsors a tax-deferred annuity plan qualified under Section 403(b) of the Internal Revenue Code, whereby electing employees contribute a portion of their salaries to the plan. For the years ended June 30, 2024 and 2023, the United Way contributed $141,985 and $133,127, respectively to employees participating in the plan.

Note 12. Leases

During a prior year, the United Way entered into an operating lease agreement for a four-year term commencing on January 1, 2022 through December 31, 2025 for office space in Concord, New Hampshire. The lease required monthly payments of $1,496 through December 31, 2022, increasing 3% in each year thereafter.

During a prior year, the United Way entered into an operating lease agreement for a five-year term commencing July 1, 2021 through June 30, 2026 for office space in Manchester, New Hampshire. The lease required monthly payments of $3,300 through June 30, 2026.

During a prior year, the United Way entered into an operating lease agreement for a five-year term commencing on September 1, 2018 through August 31, 2023 for office space in Lebanon, New Hampshire. The lease requires monthly payments of $1,708 through August 31, 2023. The rent will increase each year depending on the consumer price index. The lease requires payments for common costs. These costs are included in the variable costs and are expensed when incurred. There is an option to extend the lease for 5 years at the end of the lease term, for which management has determined they are not reasonably certain to exercise.

During a prior year, the United Way entered into an operating lease agreement for a five-year term commencing on April 1, 2022 through March 31, 2027 for office space in Portsmouth, New Hampshire. The lease requires monthly payments of $4,473 through March 31, 2024.

During a prior year, the United Way entered into an operating lease agreement for a four-year term commencing September 1, 2017 through August 31, 2021 for office space in Concord, New Hampshire. The lease contained an option to extend the lease for 2 years through August 31, 2023 which was exercised. The lease extension requires monthly payments of $3,869 through the lease term.

The United Way leases multiple copier machines under the terms of operating lease agreements. The monthly lease payments amount to approximately $1,200. The leases expire on various dates through October 26, 2027.

In Plymouth New Hampshire, the United Way rents space in a building, which they own and occupy to ten non-affiliated, non-profit organizations. Termination of the lease is generally prohibited unless there is a violation under the lease agreement. There are no options to extend. The monthly lease payments range from $75 to $1,995 per month. For the years ended June 30, 2024 and 2023, the rental income amounted to $84,305 and $100,681, respectively.

June 30,		2024
Lease expense		
Operating lease expense	$	186,569
Short-term lease expense		3,646
Variable lease expense		8,300
Total	$	198,515
Other Information		
Cash paid for amounts included in the measurement of lease liabilities		
Operating cash flows from operating leases	$	184,117
ROU assets obtained in exchange for new operating lease liabilities	$	205,598
Weighted-average remaining lease term in years for operating leases		2.67
Weighted-average discount rate for operating leases		4.11%

At June 30, 2024, the future minimum lease payments under non-cancellable leases are as follows:

2025	$	186,698
2026		179,440
2027		104,553
2028		10,959
Total undiscounted cash flows		481,650
Less: present value discount		(24,886)
Total lease liabilities	$	456,764

Note 13. Contributed Nonfinancial Assets

For the years ended June 30, 2024 and 2023, contributed nonfinancial assets recognized within the statement of activities and changes in net assets included:

June 30,	2024	2023
Day of Caring	$ -	$ 1,598
Services	9,185	14,800
Office Space	48,000	24,000
Supplies	1,855	-
Total	$ 59,040	$ 40,398

The Organization recognized contributed nonfinancial assets within revenue. Unless otherwise noted, contributed nonfinancial assets did not have donor-imposed restrictions.

Contributed services are recognized when the services received would typically need to be purchased if they had not been provided by donation or require specialized skills and are provided by individuals possessing those skills.

A substantial number of volunteers have donated significant amounts of their time in United Way's program services; however, the value of this contributed time is not reflected in the accompanying financial statements since the volunteers' time does not meet the criteria for recognition.

Day of Caring contributions and contributed prizes are restricted for certain events. The estimated fair value is based on market rates for the items provided.

Contributed services consist of audit and consulting services provided. The estimated fair value is based on the market value of the services provided.

Contributed office space consists of office space for the 211 New Hampshire program. The estimated fair value is based on rent of similar spaces.

Note 14. Payment to Affiliated Organizations and Related Party

The United Way pays dues to United Way Worldwide. The United Way's dues paid to this affiliated organization aggregated $104,311 and $119,582 for the years ended June 30, 2024 and 2023, respectively.

Note 15. Self-Insured Health Plan

The United Way has a self-insured health plan for all its employees. The United Way has purchased stop-loss insurance in order to limit its exposure, which will reimburse the Organization for individual claims in excess of $40,000 annually or aggregate claims exceeding $1,000,000 annually. Self-insurance losses are accrued based on the Organization's estimates of the aggregate liability for uninsured claims incurred using certain actuarial assumptions followed in the insurance industry.

Note 16. Subsequent Events

The United Way has evaluated subsequent events through March 13, 2025, the date which the financial statements were available to be issued and have not evaluated subsequent events after that date. There were no subsequent events that would require disclosure in financial statements for the year ended June 30, 2024.

GRANITE UNITED WAY

SUPPLEMENTARY SCHEDULE OF COMMUNITY IMPACT AWARDS TO QUALIFIED PARTNER AGENCIES AND EMERGING OPPORTUNITY GRANTS
MERRIMACK COUNTY REGION
Year Ended June 30, 2024

	Community Impact Awards
Merrimack Valley Day Care Services	$ 37,500
Riverbend Community Mental Health	19,300
Blueberry Express Day Care	16,500
Pittsfield Youth Workshop	16,500
HealthFirst Family Care Center	14,300
Crisis Center of Central New Hampshire	13,750
Concord Coalition to End Homelessness	13,750
The Friendly Kitchen	12,500
The Friends Program, Inc.	12,375
Overcomers Refugee Services	11,400
Second Start	11,000
Family Promise of Greater Concord	10,000
Project S.T.O.R.Y	10,000
CATCH Neighborhood Housing	5,000
NH JAG - New Hampshire Jobs	5,000
New Hampshire Harm Reduction Coalition	5,000
Waypoint NH	4,500
Boys & Girls Clubs of Central	3,750
Media Power Youth	3,000
The Granite YMCA	2,750
The Mayhew Program	2,500
CASA of NH	2,500
Girls, Inc, of New Hampshire	1,875
Circle Program	1,500
	$ 236,250

GRANITE UNITED WAY

SUPPLEMENTARY SCHEDULE OF COMMUNITY IMPACT AWARDS TO QUALIFIED PARTNER AGENCIES AND EMERGING OPPORTUNITY GRANTS
NORTH COUNTRY REGION
Year Ended June 30, 2024

	Community Impact Awards
Grafton County Senior Citizens Council	$ 15,000
The Bridge Project	12,500
Boys & Girls Club of the North Country	10,000
Copper Cannon Camp	7,650
The Bridge Outreach Center	5,000
North Country Pride	5,000
WREN	5,000
New Hampshire Legal Assistance	2,250
Family Resource Center at Gorham	1,500
NH Jag - New Hampshire Jobs for America's Graduates	1,250
CASA of NH	1,000
	$ 66,150

GRANITE UNITED WAY

SUPPLEMENTARY SCHEDULE OF COMMUNITY IMPACT AWARDS TO QUALIFIED PARTNER AGENCIES AND EMERGING OPPORTUNITY GRANTS
UPPER VALLEY REGION
Year Ended June 30, 2024

	Community Impact Awards
Upper Valley Haven	$ 17,500
The Family Place, Inc.	15,000
Visions for Creative Housing Solutions	15,000
Visiting Nurse Association & Hospice	14,420
SEVCA - Southeastern VT Community Action	14,000
HIV/HCV Resource Center	10,773
Upper Valley Snow Sports Foundation	10,000
COVER Home Repair	10,000
Second Wind Foundation	9,250
Finding Our Stride	8,750
Special Needs Support Center	7,500
Children's Center of the Upper Valley	6,348
TLC Family Resource Center	6,250
Willing Hands Enterprises	6,200
WISE	6,000
Valley Court Diversion Programs	5,250
Spark! Community Center	5,000

GRANITE UNITED WAY

SUPPLEMENTARY SCHEDULE OF COMMUNITY IMPACT AWARDS TO QUALIFIED PARTNER AGENCIES AND EMERGING OPPORTUNITY GRANTS
UPPER VALLEY REGION (CONTINUED)
Year Ended June 30, 2024

	Community Impact Awards (Continued)
Waypoint NH	$ 5,000
West Central Behavioral Health	5,000
Turning Point Recovery Center	5,000
Friends of Veterans	5,000
Aging in Hartland Inc.	5,000
Safe Spaces Inc.	5,000
UVGEAR	3,006
New Hampshire Legal Assistance	4,500
Twin Pines Housing Trust	4,000
Upper Valley Habitat for Humanity	3,750
Grafton County Senior Citizens Council	3,750
The Mayhew Program	2,500
CASA of NH	2,500
Zack's Place Enrichment Center	2,500
Dismas of Vermont	2,500
Safeline, Inc.	2,500
Disability Rights Center - NH	1,750
Reach Out and Read	1,750
Tri-Valley Transit	1,500
Copper Cannon Camp	1,000
	$ 234,747

GRANITE UNITED WAY

SUPPLEMENTARY SCHEDULE OF COMMUNITY IMPACT AWARDS TO QUALIFIED PARTNER AGENCIES AND EMERGING OPPORTUNITY GRANTS
SOUTHERN REGION
Year Ended June 30, 2024

	Community Impact Awards
Boys & Girls Club of Manchester	$ 47,500
The Upper Room, Family Resource	30,000
Amoskeag Health	25,000
YWCA of New Hampshire	22,500
University System of New Hampshire	20,500
New Hampshire Legal Assistance	20,000
St. Joseph Community Services, Inc.	19,690
Rockingham Nutrition and Meals on Wheels Program	19,690
The Granite YMCA - Youth Enrichment Program	18,750
The Granite YMCA	16,500
Manchester Police Athletic League	15,000
City Year New Hampshire	15,000
Easterseals NH, Inc.	12,750
Plaistow Community YMCA	12,750
Waypoint NH	12,500
Manchester Community Resource Center	12,500
Media Power Youth	10,000
Girls Inc. of New Hampshire	10,000
The Mental Health Center of Greater Manchester	10,000
New Neighbor Connections	10,000

GRANITE UNITED WAY

SUPPLEMENTARY SCHEDULE OF COMMUNITY IMPACT AWARDS TO QUALIFIED PARTNER AGENCIES AND EMERGING OPPORTUNITY GRANTS
SOUTHERN REGION
Year Ended June 30, 2024

	Community Impact Awards (Continued)
Families in Transition	$ 10,000
Friends of Aine	10,000
Victory Women of Vision	7,500
Upreach Therapeutic Riding Center	7,500
International Institute of New England	7,500
Building Community in New Hampshire	5,000
Safari Youth Club	5,000
Diversity Workforce Coalition	5,000
Daniel Webster Council, BSA	5,000
The Mayhew Program	5,000
Community Caregivers of Greater Derry	5,000
CASA of NH	5,000
Disability Rights Center - NH	5,000
Granite State Children's Alliance	5,000
Girls at Work, Inc	5,000
Manchester Community Music School	4,000
SEE Science Center	3,620
Manchester Community Action Coalition	2,500
Copper Cannon Camp	2,500
Organization for Refugee & Immigrant Success	2,500
Reach Out and Read	2,500
	$ 470,750

GRANITE UNITED WAY

SUPPLEMENTARY SCHEDULE OF COMMUNITY IMPACT AWARDS TO QUALIFIED PARTNER AGENCIES AND EMERGING OPPORTUNITY GRANTS
NORTHERN REGION
Year Ended June 30, 2024

	Community Impact Awards
Harvest Christian Fellowship	$ 10,000
Tri-County Community Action Program, Inc	3,500
Copper Cannon Camp	3,000
New Hampshire Legal Assistance	2,500
Northern Human Services	2,500
North Conway Community Center	2,000
Believe In Books Literacy Foundation	2,000
Mount Washington Valley Adult Day Center	1,600
Family Resource Center at Gorham	1,500
Spartan Learning Commons	1,500
NH Jag - New Hampshire Jobs for America's Graduates	1,500
Way Station	1,500
White Mountains Pride	500
	$ 33,600

GRANITE UNITED WAY

SUPPLEMENTARY SCHEDULE OF COMMUNITY IMPACT AWARDS TO QUALIFIED PARTNER AGENCIES AND EMERGING OPPORTUNITY GRANTS
CENTRAL REGION
Year Ended June 30, 2024

	Community Impact Awards
Mid-State Health Center	$ 15,232
Lakes Region Community Developers	15,232
Boys & Girls Clubs of Central	11,367
Lakes Region Mental Health Center, Inc	8,867
Plymouth Area Recovery Connection	2,455
Kingswood Youth Center	7,367
Lakes Region Community Services	6,367
New Hampshire Legal Assistance	6,367
Grafton County Senior Citizens Council	5,867
Youth Success Project	5,000
The Bearcamp Center for Sustainable Community	5,000
Big Brothers Big Sisters of NH	4,367
CASA of NH	3,867
Granite State Children's Alliance	3,867
New Beginnings Without Violence	3,867
Pemi Youth Center	3,750
Circle Program	3,000
The Mayhew Program	2,500
Disability Rights Center - NH	1,500
	$ 115,839

GRANITE UNITED WAY

SUPPLEMENTARY SCHEDULE OF COMMUNITY IMPACT AWARDS TO QUALIFIED PARTNER AGENCIES AND EMERGING OPPORTUNITY GRANTS
GREATER SEACOAST REGION
Year Ended June 30, 2024

	Community Impact Awards
Dover Coalition for Youth	$ 40,000
Community Action Partnership	30,000
Early Learning New Hampshire	20,000
Greater Seacoast Community Health	20,000
My Friend's Place	15,000
Seacoast Family Promise	15,000
HAVEN Violence Prevention and Support	15,000
Austin17House	15,000
Homeless Center for Strafford County	15,000
New Hampshire Legal Assistance	15,000
Little Blessings Child Care	10,000
Seacoast Community School	10,000
Kingston Children's Center	10,000
The Granite YMCA	10,000
New Generation Inc.	10,000
Cross Roads House - Portsmouth	10,000
SHARE Fund	10,000
Fair Tide	10,000
Waypoint NH	10,000
Gather: For A Hunger Free Community	10,000

GRANITE UNITED WAY

SUPPLEMENTARY SCHEDULE OF COMMUNITY IMPACT AWARDS TO QUALIFIED PARTNER AGENCIES AND EMERGING OPPORTUNITY GRANTS
GREATER SEACOAST REGION
Year Ended June 30, 2024

	Community Impact Awards (Continued)
The Birchtree Center	$ 10,000
Womenaid of Greater Portsmouth	10,000
Racial Unity Team	10,000
Seacoast Mental Health Center Inc.	7,500
CASA of NH	5,000
Society of St. Vincent de Paul	5,000
Black Lives Matter Seacoast	5,000
Seacoast Outright	5,000
Reach Out and Read	2,500
	$ 360,000

	Emerging Opportunity Grants
JSI Research and Training Institute	$ 11,521

NATHAN WECHSLER & COMPANY
PROFESSIONAL ASSOCIATION
CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Granite United Way
Manchester, New Hampshire 03101

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 financial statements of Granite United Way, which comprise of the statements of financial position as of June 30, 2024, and the related statements of activities and changes in net assets and cash flows the year then ended, and the related notes to the financial statements and have issued our report thereon dated March 13, 2025.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Granite United Way's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Granite United Way's internal control. Accordingly, we do not express an opinion on the effectiveness of Granite United Way'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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any additional deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

70 Commercial Street, 4th Floor
Concord, NH 03301
v: 603-224-5357
f: 603-224-3792

59 Emerald Street
Keene, NH 03431
v: 603-357-7665
f: 603-224-3792

44 School Street
Lebanon, NH 03766
v: 603-448-2650
f: 603-448-2476

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Granite United Way's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Nathan Wechsler & Company

Concord, New Hampshire
March 13, 2025

United Way

Granite United Way

LIVE UNITED

Board of Directors 2024-2025

Joseph Bator, *Chair*
TD Bank, Regional Vice President
Josephine Moran, *Vice Chair*
Ledyard Financial Group, Inc.
Dr. Chuck Lloyd, *Immediate Past Chair*
Community College System of NH, Vice Chancellor
Doug DeLara, *Treasurer*
Baker Newman Noyes, Senior Manager
William Keena, *Secretary*
AmeriHealth Caritas New Hampshire
Kathy Bizarro-Thunberg, *Audit Chair*
New Hampshire Hospital Association, Executive Vice President
Kyle Barry
NextEra Energy Seabrook Station
Stephen Brooks
Littleton Coin Company
Robert Coates
Eversource
Paul DeBassio
Retired/ United Way Network
Chris Emond
Boys & Girls Club of Central NH, Executive Director
Doug Foley
Eversource, President
Colby Gamester, *GSR CIC Chair*
Gamester Law Office, Owner & Attorney
James Harris
Sheehan Phinney
Dr. Pamela Hofley
Dartmouth Hitchcock
John Hughes
McLane Middleton, Director, Trusts & Estates Department
Diana Johnson
Merrimack County Savings Bank, Vice President Marketing Officer

United Way

LIVE UNITED

Granite United Way

Christina Lachance
University of New Hampshire, NH Council for Thriving Children, Director
Roxanne Makris
Lincoln Financial Group
Stacia Maloney
Pike Industries
Herschel Nachlis
Dartmouth College
Maura Palmer, *Governance Chair*
Salem School District
Randy Perkins
Eversource, Senior Account Executive (Retired)
Dr. Daisy Pierce
Navigating Recovery of the Lakes Region
Kelli Riggs, *Marketing Chair*
Comcast
Betsey Rhynhart, *MC CIC Chair / DEI Chair*
Concord Hospital, Vice President of Population Health
Justin Slattery, *CR CIC Chair*
Belknap Economic Development Council, Executive Director
Tim Soucy, *SR CIC Chair*
Catholic Medical Center, Senior Executive Director of Community Health & Mission
Rusty Talbot, *NC CIC Chair*
North Country Climbing Center, CEO
Nick Toumpas, *Strategic Impact Chair*
Department of Health and Human Services, Commissioner (Retired)
Patrick Tufts, MSW
Granite United Way

[redacted]

KEY PERSONNEL

Contractor Name: **Granite United Way**

NAME	JOB TITLE	ANNUAL SALARY
Shannon Swett	Chief Impact Officer	$133,423.00
Stephanie Turek	Senior VP of Impact	$102,000.00
Ashley Sullivan	Director, Behavioral Health Strategies	$64,000.00
Marla May Zarzour	Contracts Specialist	$57,000.00

Ashley Sullivan

A driven, self-starter with high energy, who is always willing to lead with a team mentality, yet able to deliver results as an individual contributor. An outstanding individual eager to execute and achieve excellence at every opportunity. Hardworking and focused public health professional offering excellent communication, planning and organization skills demonstrated through 10+ years of performance.

Work History

2023-05 - Current

Director, Behavioral Health Strategies

Granite United Way - Concord, NH

- Overseas operations and management of a behavioral health program providing mental health and substance abuse services to adults and adolescents.
- Developed and implemented performance improvement plans for program staff.
- Supervises a team of coordinators, ensuring that all were up to date on best practices and protocols.
- Works with youth by providing prevention education about substance use and misuse and other high-risk activities.
- Plans and implements programs in schools or communities to encourage youth and young adults to have a substance-free lifestyle.
- Coordinated with local schools, universities, and community organizations to provide education and awareness on the dangers of substance misuse
- Provides education on mental health promotion and wellness strategies.

2022-09 - 04- 2023

Case Manager- Family Support

Merrimack County Advocacy Center - Concord, NH

- Coordinates services to ensure a consistent and comprehensive network of support for the victim and support system.
- Reviews all cases prior to forensic interview and discuss possible concerns, stressors and needs of victim, non-offending caregiver, and team.
- Attends pre-interview meeting to discuss case dynamics and interview process.
- Meets with each non-offending caregiver and/or victim during the Merrimack County Advocacy Center interview process.
- Addresses the immediate crisis after a disclosure and interview with the victims.
- Identifies needs of the victim and their support team.
- Works with all members of the Multi-Disciplinary Team

Contact

[redacted]

Skills

- Critical Thinking
- Community Planning
- Analytical/Assessment
- Program Planning
- Project Management
- Communication
- Cultural Competency
- Community Dimensions of Practice
- Public Health Sciences
- Financial Planning
- Management
- Leadership/Systems Thinking

to serve as a support role and neutral team member to victim and non-offending caregiver during investigative process.

2021-03 - 09-2022

DFC Coordinator

Partnership for Public Health, Laconia, NH

- Plan and develop prevention programing, community outreach and community engagement activities.
- Collaborating with Coalition members and community partners.
- Responsible for building Coalition and Youth Empowerment Team.
- Identifying evidence-based models that are appropriate to the target population; collating biennial YRBS data provided by schools.
- Responsible for collaborating with coalition members and partner to conduct community health assessments.
- Coordinates needs assessments, compiles reports for dissemination.
- Responsible for all logistics related to coalition program and events.

2020-05 - 1/2021

Public Health Intern Manager

Assuaged, La Verne, CA

- Manage and mentor a team of 85 interns
- Enhance supervisory and leadership abilities by working closely with mentoring public health interns.
- Oversee activities of 10-person team completing health and wellness, disciplining and motivating employees to maximize performance.
- Resolve escalated concerns using professionalism and understanding of all facets of issue.
- Plan and implement team projects to accomplish objectives.
- Responsibilities include strategic planning; project management; development of new systems; and building initiatives.
- Apply performance data to evaluate and improve operations, target current business conditions, and forecast needs.

Education

2019-10 - 2021-01

Master of Science (M.S: Public Health)

PURDUE UNIVERSITY - Indianapolis, IN
GPA: 3.79

- Member of Society for Collegiate Leadership & Achievement
- Member of Alpha Beta Kappa Honor Society
- Graduated in Top 10% of Class
- Graduated magna cum laude

2012-01

Bachelor of Science (B.S: International Business)

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 Lakes Region Community Services Council		**1.4. Grantee Address** 719 North Main Street, Laconia, NH 03246	
1.5 Grantee Phone # (603) 581-1571	**1.6. Account Number** 02-20-20-201510-5021-072-500575	**1.7. Completion Date** 03/31/2026	**1.8. Grant Limitation** $66,775
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** Rebecca L Bryant, 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) 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:** Christen Lavers		**Assistant Attorney General, On:** / / 4/28/25	
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").

Subrecipient Initials RB
Date 4/18/25

3. AREA COVERED. Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

4. EFFECTIVE DATE; COMPLETION OF PROJECT.

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

5. GRANT AMOUNT; LIMITATION ON AMOUNT; VOUCHERS; PAYMENT.

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

6. COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

7. RECORDS and ACCOUNTS.

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency; the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership

8. with, the entity identified as the Grantee in block 1.3 of these provisions

8.1. PERSONNEL.

The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized

8.2. to perform such Project under all applicable laws.

The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with

8.3 the State, or who is a State officer or employee, elected or appointed.

The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant

9. Officer, and his/her decision on any dispute, shall be final.

9.1. DATA; RETENTION OF DATA; ACCESS.

As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

10. CONDITIONAL NATURE 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

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approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

14. GRANTEE'S RELATION TO THE STATE. In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.

15. ASSIGNMENT AND SUBCONTRACTS. The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.

16. INDEMNIFICATION. The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.

17. INSURANCE.

17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:

17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and

17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than $1,000,000 per occurrence and $2,000,000 aggregate for bodily injury or death any one incident, and $500,000 for property damage in any one incident; and

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

18. WAIVER OF BREACH. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.

19. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.

20. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.

21. CONSTRUCTION OF AGREEMENT AND TERMS. This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intend of the parties hereto.

22. THIRD PARTIES. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

23. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.

24. SPECIAL PROVISIONS. The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.

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EXHIBIT A

-SPECIAL PROVISIONS-

Lakes Region Community Services Council 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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EXHIBIT A

For more information and resources on the Part 200 Uniform Requirements as they relate to OJP awards and subawards ("subgrants"), see the OJP website at https://ojp.gov/funding/Part200UniformRequirements.htm.

Record retention and access: Records pertinent to the award that the any subrecipient ("subgrantee") at any tier) must retain -- typically for a period of 3 years from the date of submission of the final expenditure report (SF 425), unless a different retention period applies -- and to which any subrecipient ("subgrantee") at any tier) must provide access. include performance measurement information, in addition to the financial records, supporting documents, statistical records, and other pertinent records indicated at 2 C.F.R. 200.333.

In the event that an award-related question arises from documents or other materials prepared or distributed by OJP that may appear to conflict with, or differ in some way from. the provisions of the Part 200 Uniform Requirements, the recipient is to contact OJP promptly for clarification.
The Uniform Administrative Requirements. Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by DOJ in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements") apply to this award from OJP.

The Part 200 Uniform Requirements were first adopted by DOJ on December 26, 2014. If this award supplements funds previously awarded by OJP under the same award number (e.g., funds awarded during or before December 2014), the Part 200 Uniform Requirements apply with respect to all funds under that award number (regardless of the award date, and regardless of whether derived from the initial award or a supplemental award) that are obligated on or after the acceptance date of this subaward.

For more information and resources on the Part 200 Uniform Requirements as they relate to OJP awards and subawards ("subgrants"), see the OJP website at https://ojp.gov/funding/Part200UniformRequirements.htm.

Record retention and access: Records pertinent to the award that the any subrecipient ("subgrantee") at any tier) must retain -- typically for a period of 3 years from the date of submission of the final expenditure report (SF 425), unless a different retention period applies -- and to which any subrecipient ("subgrantee") at any tier) must provide access, include performance measurement information, in addition to the financial records. supporting documents, statistical records, and other pertinent records indicated at 2 C.F.R. 200.333.

In the event that an award-related question arises from documents or other materials prepared or distributed by OJP that may appear to conflict with, or differ in some way from, the provisions of the Part 200 Uniform Requirements, the recipient is to contact OJP promptly for clarification.

9 **Compliance with DOJ Financial Guide**

References to the DOJ Grants Financial Guide are to the DOJ Grants Financial Guide as

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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. Pan 38, currently, also sets out rules and requirements that pertain to subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations

The text of 28 C.F.R. Part 38 is available via the Electronic Code of Federal Regulations (currently accessible at https://www.ecfr.gov/cgi-bin/ECFR?page =browse), by browsing to Title 28-Judicial Administration, Chapter I, Part 38, under e-CFR "current" data.

21 **Restrictions on "lobbying"**

In general, as a matter of federal law, federal funds awarded by OJP may not be used by the subrecipient ("subgrantee") at any tier, either directly or indirectly, to support or oppose the enactment, repeal, modification, or adoption of any law, regulation, or policy, at any level of government. See 18 U.S.C. 1913. (There may be exceptions if an applicable federal statute specifically authorizes certain activities that otherwise would be barred by law.)

Another federal law generally prohibits funds awarded by OJP from being used by any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them) with respect to the awarding of federal grant or cooperative agreement, subgrant, contract, subcontract, or loan with respect to actions such as renewing, extending, or modifying any such award. See 31 U.S.C. 1352. Certain exceptions to this law, including exception that

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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, 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)(l) and (2) that, generally speaking, make it unlawful, in the United States, to hire (or recruit for employment) certain aliens.

C. Provide training (to the extent necessary) to those persons required by this condition to be notified of the award requirement for employment eligibility verification and of the associated provisions of 8 U.S.C. 1324a(a)(1).

D. As part of the recordkeeping for the award (including pursuant to the Part 200 Uniform Requirements), maintain records of all employment eligibility verifications pertinent to compliance with this award condition in accordance with Form 1-9 record retention requirements, as well as records of all pertinent notifications and trainings.

2. Monitoring
The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.
3. Allowable costs
To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions designed to ensure compliance with this condition.

4. Rules of construction

A. Staff involved in hiring process
For purposes of this condition, persons "who are or will be involved in activities under this award" specifically includes (without limitation) any and all subrecipient officials or other staff who are or will be involved in the hiring process with respect to a position that is or will be funded (in whole or in part) with award funds.

B. Employment eligibility confirmation with E-verify
For purpose of satisfying the requirement of this condition regarding verification of employment eligibility, any subrecipient may choose to participate in, and use, E-Verify (www.e-verify.gov), provided an appropriate person authorized to act on behalf of the subrecipient uses E-Verify (and follows the proper E-Verify procedures, including in the event of a "Tentative Nonconfirmation" or a "Final Nonconfirmation") to confirm employment eligibility for each hiring for a position in the United States that is or will be funded (in whole or in part) with award funds.

C. "United States" specifically includes the District of Columbia, Puerto Rico, Guam, the Virgin Islands of the United States, and the Commonwealth of the Northern Mariana Islands.
D. Nothing in this condition shall be understood to authorize or require any subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

E. Nothing in this condition, including in paragraph 4.B., shall be understood to relieve any subrecipient at any tier, or any person or other entity, of any obligation otherwise imposed by law, including 8 U.S.C. 1324a(a)(l) and (2).

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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 th: is funded (in whole or in part) by this award, whether by any subrecipient at any tier, and regardless of the dollar amount of the purchase or acquisition, the method of procurement, or the nature of any legal instrument used. The provisions of this condition must be among those included in any subaward (at any tier). The subrecipient (at any tier), agent, otherwise -- in undertaking any work, project, or activity for or on behalf of (or in providing goods or services to or on behalf of) the federal government, and includes any applicant for such employment or engagement, and any person or entity committed by legal instrument to undertake any such work, project, or activity (or to provide such goods or services) in future.

B. Nothing in this condition shall be understood to authorize or require any subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

1. No discrimination, in procurement transactions, against associates of the federal government
Consistent with the (DOJ) Part 200 Uniform Requirements -- including as set out at 2 C.F.R. 200.300 (requiring awards to be "manage[d] and administer[ed] in a manner so as to ensure that Federal funding is expended and associated programs are implemented in full accordance with U.S. statutory and public policy requirements") and 200.319(a) (generally requiring "[a]ll procurement transactions [to] be conducted in a manner providing full and open competition" and forbidding practices "restrictive of competition," such as "[p]lacing unreasonable requirements on firms in order for them to qualify to do business" and taking "[a]ny arbitrary action in the procurement process") -- no subrecipient, at any tier may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity 's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by USDOJ.

2. Monitoring
The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.

3. Allowable costs
To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions

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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/I nteract-Minors.htm (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

34 **Publications**

Any publications (written, visual or sound), whether published through Federal grant funds or matching funds, shall contain the following statements: "This project was supported by (enter the federal grant # here) awarded by the Office for Victims of Crime, Office of Justice Programs, U.S. Department of Justice. Points of view in this document are those of the author and do not necessarily represent the official position or policies of the U.S. Department of Justice."

35 **Requirement on use of volunteers**

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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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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 for civil legal services and victim advocacy provided to victims of crime, including but not limited to personnel, benefits, travel, intake services contract, and indirect costs.

2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in EXHIBIT C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.*

3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) years after the close of the Federal Grant.

4. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.

5. All correspondence and submittals shall be directed to:
   NH Department of Justice
   Grants Management Unit
   1 Granite Place South
   Concord, NH 03301
   603-271-7820 or Rhonda.J.Beauchemin@doj.nh.gov

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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 $66,775 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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EXHIBIT D

-EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-

I, Shelley Kelleher [*responsible official*], certify that

Lakes Region Community Services[Sub*recipient*] has either completed the EEOP reporting tool certification at https://ojp.gov/about/ocr/faq_eeop.htm or completed an exemption form on:

April 11, 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 to the New Hampshire Department of Justice Grants Management Unit and is no longer inputted into the Federal System.

EEOP Training Requirements for Subrecipients

Shelley Kelleher [*official that completed training*] has completed the EEOP training at https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm on:

April 10, 2024 [*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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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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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—

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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.

Rebecca Bryant
Name of Authorized Signor

CEO
Title of Authorized Signor

Rebecca L. Bryant
Signature

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Date

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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.

Lakes Region Community Services Council (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.

Lakes Region Community Services Council (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: Rebecca L Bryant, CEO

Signature: Rebecca Bryant

Subrecipient Initials RLB

Date 4/18/25

EXHIBIT F

NEW HAMPSHIRE DEPARTMENT OF JUSTICE

CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS

Subrecipients should refer to the regulations cited below to determine the certification to which they are required to attest. Subrecipients should also review the instructions for certification included in the regulations before completing this form. The certifications shall be treated as a material representation of fact upon which reliance will be placed when the U.S. Department of Justice ("Department") determines to award the covered transaction, grant, or cooperative agreement.

1. LOBBYING

As required by 31 U.S.C. § 1352, as implemented by 28 C.F.R. Part 69, the Subrecipient certifies and assures (to the extent applicable) the following:

(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any Federal grant, the entering into of any cooperative agreement, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Subrecipient's request for Federal funds is in excess of $100,000, and any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this Federal grant or cooperative agreement, the Subrecipient shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities" in accordance with its (and any DOJ awarding agency's) instructions; and

(c) The Subrecipient shall require that the language of this certification be included in the award documents for all subgrants and procurement contracts (and their subcontracts) funded with Federal award funds and shall ensure that any certifications or lobbying disclosures required of recipients of such subgrants and procurement contracts (or their subcontractors) are made and filed in accordance with 31 U.S.C. § 1352.

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

Subrecipient Initials RB

Date 4/18/25

EXHIBIT F

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Subrecipient certifies, with respect to prospective participants in a primary tier "covered transaction," as defined at 2 C.F.R. § 2867.20(a), that neither it nor any of its principals—
(a) is presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) has within a three-year period preceding this application been convicted of a felony criminal violation under any Federal law, or been convicted or had a civil judgment rendered against it for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, tribal, or local) transaction or private agreement or transaction;

violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion or receiving stolen property, making false claims, or obstruction of justice, or commission of any offense indicating a lack of business integrity or business honesty that seriously and directly affects its (or its principals') present responsibility;

(c) is presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, tribal, or local) with commission of any of the offenses enumerated in paragraph (b) of this certification; and/or

(d) has within a three-year period preceding this application had one or more public transactions (Federal, State, tribal, or local) terminated for cause or default.

B. Where the Subrecipient is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Subrecipient or any of its principals was convicted, within a three-year period preceding this application, of a felony criminal violation under any Federal law, the Subrecipient also must disclose such felony criminal conviction in writing to the Department (for OJP Subrecipients, to OJP at Ojpcompliancereporting@usdoj.gov; for OVW Subrecipients, to OVW at OVW.GFMD@usdoj.gov; or for COPS Subrecipients, to COPS at AskCOPSRC@usdoj.gov), unless such disclosure has already been made.

3. FEDERAL TAXES

A. If the Subrecipient is a corporation, it certifies either that (1) the corporation has no unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability, or

Subrecipient Initials _____

Date 4/18/25

(2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP

Subrecipients, to OJP at Ojpcompliancereporting@usdoj.gov; for OVW Subrecipients, to OVW at OVW.GFMD@usdoj.gov; or for COPS Subrecipients, to COPS at AskCOPSRC@usdoj.gov).

B. Where the Subrecipient is unable to certify to any of the statements in this certification, it shall attach an explanation to this application.

4. DRUG-FREE WORKPLACE (GRANTEES OTHER THAN INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, as implemented at 28 C.F.R. Part 83, Subpart F, for grantees, as defined at 28 C.F.R. §§ 83.620 and 83.650:
A. The Subrecipient certifies and assures that it will, or will continue to, provide a drug-free workplace by—

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in its workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an on-going drug-free awareness program to inform employees about—

(1) The dangers of drug abuse in the workplace;

(2) The Subrecipient's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the award be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the award, the employee will —

(1) Abide by the terms of the statement; and

(2) Notify the employer in writing of the employee's conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

Subrecipient Initials _____

Date 4/18/25

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.

Rebecca L Bryant
Name of Authorized Signor

CEO
Title of Authorized Signor

Signature

4/18/25
Date

Lakes Region Community Services, 719 North Main Street, Laconia, NH 03246

Name and Address of Agency

Subrecipient Initials RB
Date 4/18/25

EXHIBIT G

Certification Regarding the Federal Funding Accountability and Transparency Act (FFATA) Compliance

The Federal Funding Accountability and Transparency Act (FFATA) requires Subrecipients of individual Federal grants equal to or greater than $30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of $30,000 or more. If the initial award is below $30,000 but subsequent grant modifications result in a total award equal to or over $30,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), DOJ must report the following information for any grant award subject to the FFATA reporting requirements:

1) Name of entity
2) Amount of award
3) Funding agency
4) NAICS code for contracts / CFDA program number for grants
5) Program source
6) Award title descriptive of the purpose of the funding action
7) Location of the entity
8) Principle place of performance
9) Unique identifier of the entity (SAM #)
10) Total compensation and names of the top five executives if:
    a. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than $25M annually and
    b. Compensation information is not already available through reporting to the SEC.

Subrecipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of the Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), and further agrees to have one of the Subrecipient's representative(s), as identified in Sections 1.11 of the Grant Agreement execute the following Certification:

The below named Subrecipient agrees to provide needed information as outlined above to DOJ and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Subrecipient Initials RB

Date 4/8/25

EXHIBIT G
Certification

Rebecca L Bryant — Name of Authorized Signor

CEO — Title of Authorized Signor

Rebecca L Bryant — Signature

4/18/25 — 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: **NA2DDE57DWR9**

2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) $25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

✓ NO _____ YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

_____ NO _____ YES

If the answer to #3 above is YES, stop

If the answer to #3 above is NO, please answer the following:

5. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Subrecipient Initials RLB

Date 4/18/25

EXHIBIT G
Certification

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Subrecipient Initials _____

Date 4/18/25

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 LAKES REGION COMMUNITY SERVICES is a New Hampshire Trade Name registered to transact business in New Hampshire on March 19, 2007. 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: **574503**

Certificate Number: **0007147449**

IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 2nd day of April A.D. 2025.

David M. Scanlan

Secretary of State

CERTIFICATE OF AUTHORITY

I, ____Randy Perkins_____, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Lakes Region Community Services Council, Inc_(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on _April 16__, 2025____, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That __Rebecca Bryant, President and CEO_____ (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Lakes Region Community Services Council, Inc____ to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority **remains valid for thirty (30)** days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 4/18/2025

Signature of Elected Officer
Name: Randy Perkins
Title: Board Secretary

Client#: 1842747 LAKESREG5

ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 4/22/2025

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	CONTACT NAME: Elizabeth Mailhot	
USI Insurance Services LLC 12 Gill Street Suite 5500 Woburn, MA 01801 855 874-0123	PHONE (A/C, No, Ext): 855 874-0123	FAX (A/C, No): 781-376-5035
	E-MAIL ADDRESS: Elizabeth.Mailhot@usi.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A : Philadelphia Insurance Company	32204
INSURED Lakes Region Community Services Council 719 North Main Street Laconia, NH 03246	INSURER B : Granite State Work Comp Manufacturers T	
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY			PHPK2572217004	07/01/2024	07/01/2025	EACH OCCURRENCE	$1,000,000
	CLAIMS-MADE X OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$100,000
							MED EXP (Any one person)	$5,000
							PERSONAL & ADV INJURY	$1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$3,000,000
	POLICY PRO-JECT X LOC						PRODUCTS - COMP/OP AGG	$3,000,000
	OTHER:							$
A	AUTOMOBILE LIABILITY			PHPK2572210004	07/01/2024	07/01/2025	COMBINED SINGLE LIMIT (Ea accident)	$1,000,000
	X ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
A	X UMBRELLA LIAB X OCCUR			PHUB870671004	07/01/2024	07/01/2025	EACH OCCURRENCE	$5,000,000
	EXCESS LIAB CLAIMS-MADE						AGGREGATE	$5,000,000
	DED X RETENTION $10,000							$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N			P01119GSWCMT2025	01/01/2025	01/01/2026	X PER STATUTE OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? N	N/A					E.L. EACH ACCIDENT	$1,000,000
	(Mandatory in NH)						E.L. DISEASE - EA EMPLOYEE	$1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - POLICY LIMIT	$1,000,000
A	Abuse			PHPK2572217004	07/01/2024	07/01/2025	$1,000,000 / $3,000,000	
A	Professional			PHPK2572217004	07/01/2024	07/01/2025	$1,000,000 / $3,000,000	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

NH Dept of Justice
Grants Management Unit
New Hampshire Department of Justice
Attn: Rhonda Beauchemin
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

Todd

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MFMZP

Financial Statements

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

FOR THE YEARS ENDED
JUNE 30, 2024 AND 2023
AND
INDEPENDENT AUDITORS' REPORT AND
REPORTS ON COMPLIANCE AND
INTERNAL CONTROL

Leone, McDonnell & Roberts
PROFESSIONAL ASSOCIATION

CERTIFIED PUBLIC ACCOUNTANTS

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

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Leone, McDonnell & Roberts
Professional Association
CERTIFIED PUBLIC ACCOUNTANTS
DOVER • WOLFEBORO
NORTH CONWAY

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Lakes Region Community Services Council, Inc.

Opinion

We have audited the accompanying financial statements of Lakes Region Community Services Council, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2024 and 2023, 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, 2024.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Lakes Region Community Services Council, Inc. as of June 30, 2024 and 2023, and the changes in its cash flows for the years then ended, and the changes in its net assets for the year ended June 30, 2024 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 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 Lakes Region Community Services Council, 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 misstatements, 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 Lakes Region Community Services Council, 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' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 Lakes Region Community Services Council, 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 Lakes Region Community Services Council, 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 schedule of functional revenues on pages 21-23 is presented for purposes of additional analysis and is not a required part of the financial statements. The 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*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of functional revenues and the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2024, on our consideration of Lakes Region Community Services Council, 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 Lakes Region Community Services Council, 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 Lakes Region Community Services Council, Inc.'s internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited the Lakes Region Community Services Council, Inc.'s June 30, 2023 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated January 15, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Leone McDonnell & Roberts,
Professional Association

Wolfeboro, New Hampshire
December 13, 2024

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2024 AND 2023

ASSETS

	2024	2023
CURRENT ASSETS		
Cash and cash equivalents	$ 1,537,502	$ 4,641,758
Certificates of deposit	-	303,154
Accounts receivable:		
Medicaid	4,928,387	2,241,781
Other, net of allowance for doubtful accounts of $50,000 at June 30, 2024 and 2023	691,602	261,160
Prepaid expenses	9,912	31,675
Total current assets	7,167,403	7,479,528
PROPERTY AND EQUIPMENT, NET	2,927,261	3,135,440
OTHER ASSETS		
Due from affiliates, net	24,631	197,428
Deposits	28,375	35,779
Right-of-use asset, operating	286,503	158,675
Total other assets	339,509	391,882
Total assets	$ 10,434,173	$ 11,006,850

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	$ 804,043	$ 1,436,341
Due to State of NH	2,095,341	-
Current portion of operating lease liability	90,232	70,115
Accrued salaries, wages, and related expenses	337,326	272,611
Accrued earned time	353,991	323,901
Refundable advances	352,200	814,106
Other accrued expenses	91,395	92,360
Total current liabilities	4,124,528	3,009,434
LONG-TERM LIABILITIES		
Operating lease liability, net of current portion shown above	196,271	88,560
Total liabilities	4,320,799	3,097,994
NET ASSETS		
Without donor restrictions	5,062,411	6,807,730
With donor restrictions	1,050,963	1,101,126
Total net assets	6,113,374	7,908,856
Total liabilities and net assets	$ 10,434,173	$ 11,006,850

See Notes to Financial Statements

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Without Donor Restrictions	With Donor Restrictions	2024	2023
CHANGES IN NET ASSETS				
Revenues				
Program fees	$ 1,379,858	$ -	$ 1,379,858	$ 1,521,510
Medicaid	18,900,661	-	18,900,661	26,006,636
Client resources	81,231	-	81,231	152,485
Public support	510,925	-	510,925	740,362
Private foundations	148,193	-	148,193	84,532
Production/service income	87,052	-	87,052	86,290
Investment	54,087	-	54,087	41,091
State of New Hampshire - DDS	583,473	-	583,473	1,359,148
Management fees	54,400	-	54,400	54,400
Other	2,303,446	-	2,303,446	1,509,606
Total revenues	24,103,326	-	24,103,326	31,556,060
Expenses				
Program services				
Service coordination	1,343,756	-	1,343,756	1,399,564
Day programs	2,261,923	-	2,261,923	2,281,985
Early intervention	844,699	-	844,699	764,001
Enhanced family care	4,248,859	-	4,248,859	3,756,282
Community options	141,210	-	141,210	162,093
Community residences	6,963,339	-	6,963,339	13,480,316
Transportation	44,119	-	44,119	40,850
Family support	5,640,131	-	5,640,131	5,560,738
Other programs	1,302,230	-	1,302,230	1,638,198
Supporting activities				
General management	2,843,485	50,163	2,893,648	2,239,490
Fundraising	214,894	-	214,894	211,552
Total expenses	25,848,645	50,163	25,898,808	31,535,069
CHANGE IN NET ASSETS	(1,745,319)	(50,163)	(1,795,482)	20,991
NET ASSETS, BEGINNING OF YEAR	6,807,730	1,101,126	7,908,856	7,887,865
NET ASSETS, END OF YEAR	$ 5,062,411	$ 1,050,963	$ 6,113,374	$ 7,908,856

See Notes to Financial Statements

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Service Coordination	Day Programs	Early Intervention	Enhanced Family Care	Community Options
PERSONNEL COSTS					
Salaries and wages	$ 894,131	$ 1,307,849	$ 589,185	$ 231,809	$ 98,091
Employee benefits	223,697	325,632	149,257	58,413	24,368
Payroll taxes	66,324	98,897	43,172	16,863	6,920
PROFESSIONAL FEES AND CONSULTATIONS					
Client treatment & therapies	26,081	-	-	3,900,570	-
Clerical contracted staff	-	-	-	-	-
Accounting/auditing	-	-	-	-	-
Legal	42,827	-	-	-	-
Subcontract services	-	-	16,489	-	-
Other professional fees	23,631	40,400	-	-	-
STAFF DEVELOPMENT AND TRAINING					
Journals and publications	-	-	-	383	-
Conference/conventions	303	-	-	-	-
Other staff development	3,172	24,154	559	-	-
OCCUPANCY COSTS					
Rent	-	85,040	-	-	-
Mortgage payments	-	-	-	-	-
Utilities	-	6,289	-	-	-
Repairs and maintenance	-	265	-	975	-
Other occupancy costs	35,285	31,517	28,500	11,547	2,551
CONSUMABLE SUPPLIES					
Office supplies and equipment under $2,500	2,326	6,845	1,495	690	173
Building/household	-	481	-	-	-
Client	1,322	4,136	-	8,908	-
Medical supplies	-	-	-	96	-
ASSISTANCE TO INDIVIDUALS	3,920	-	-	-	-
PRODUCT SALES	-	7,159	-	-	-
EQUIPMENT RENTAL	-	-	-	-	-
EQUIPMENT MAINTENANCE	-	-	-	-	-
DEPRECIATION	-	4,171	-	-	-
ADVERTISING	-	151	63	2,001	-
PRINTING	-	-	-	2,070	-
TELEPHONE	380	7,943	-	46	-
POSTAGE	27	-	-	-	-
TRANSPORTATION	15,087	243,631	15,979	14,021	9,107
INSURANCE	-	-	-	-	-
MEMBERSHIP DUES	110	8,886	-	-	-
CLIENT PAYMENTS	-	52,311	-	-	-
LOSS ON DISPOSAL	-	-	-	-	-
OTHER	5,133	6,166	-	467	-
TOTAL FUNCTIONAL EXPENSES	$ 1,343,756	$ 2,261,923	$ 844,699	$ 4,248,859	$ 141,210

See Notes to Financial Statements

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Community Residences	Family Support	Transportation	Other DDS	General Management
PERSONNEL COSTS					
Salaries and wages	$ 4,135,262	$ 1,421,943	$ 25,791	$ -	$ 1,508,441
Employee benefits	748,840	351,275	6,664	-	391,765
Payroll taxes	248,119	105,271	1,944	-	111,482
PROFESSIONAL FEES AND CONSULTATIONS					
Client treatment & therapies	313,618	2,867,283	-	-	-
Clerical contracted staff	-	-	-	-	24,826
Accounting/auditing	-	-	-	-	123,105
Legal	-	-	-	-	6,077
Subcontract services	413,155	580,319	-	-	-
Other professional fees	1,749	1,013	-	-	139,893
STAFF DEVELOPMENT AND TRAINING					
Journals and publications	-	-	-	-	66
Conference/conventions	-	-	-	-	4,507
Other staff development	-	1,125	-	-	33,125
OCCUPANCY COSTS					
Rent	189,163	-	-	-	-
Mortgage payments	-	-	-	-	-
Utilities	123,792	270	-	-	53,945
Repairs and maintenance	151,132	-	-	-	127,682
Other occupancy costs	279,077	19,249	-	-	(351,734)
CONSUMABLE SUPPLIES					
Office supplies and equipment under $2,500	77,783	118	-	-	32,606
Building/household	24,275	-	-	-	598
Client	108,530	3,949	-	-	11,512
Medical supplies	7,242	163	-	-	-
ASSISTANCE TO INDIVIDUALS	2,655	35,291	-	-	47
PRODUCT SALES	-	-	-	-	-
EQUIPMENT RENTAL	-	-	-	-	24,629
EQUIPMENT MAINTENANCE	6,038	-	-	-	57,047
DEPRECIATION	8,551	-	7,986	-	224,369
ADVERTISING	938	37	-	-	29,060
PRINTING	-	-	-	-	4,182
TELEPHONE	6,509	-	-	-	50,519
POSTAGE	-	-	-	-	20,662
TRANSPORTATION	83,297	194,608	1,704	-	6,730
INSURANCE	-	-	-	-	124,616
MEMBERSHIP DUES	2,500	55,298	-	-	57,664
CLIENT PAYMENTS	1,190	-	30	-	4,509
LOSS ON DISPOSAL	26,894	-	-	-	-
OTHER	3,030	2,919	-	-	71,718
TOTAL FUNCTIONAL EXPENSES	$ 6,963,339	$ 5,640,131	$ 44,119	$ -	$ 2,893,648

See Notes to Financial Statements

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Fundraising	Total DDS Funded	Total Non-DDS Funded	2024 Totals	2023 Totals
PERSONNEL COSTS					
Salaries and wages	$ 147,551	$ 10,360,053	$ 803,173	$ 11,163,226	$ 10,720,845
Employee benefits	36,680	2,316,591	200,606	2,517,197	2,405,983
Payroll taxes	11,016	710,008	60,576	770,584	831,285
PROFESSIONAL FEES AND CONSULTATIONS					
Client treatment & therapies	-	7,107,552	24,724	7,132,276	6,575,500
Clerical contracted staff	-	24,826	54	24,880	-
Accounting/auditing	-	123,105	-	123,105	121,770
Legal	-	48,904	-	48,904	71,868
Subcontract services	-	1,009,963	47,581	1,057,544	8,022,466
Other professional fees	980	207,666	495	208,161	236,724
STAFF DEVELOPMENT AND TRAINING					
Journals and publications	-	449	-	449	597
Conference/conventions	2,364	7,174	8,608	17,337	21,706
Other staff development	-	62,135	-	60,580	32,568
OCCUPANCY COSTS					
Rent	-	274,203	-	274,203	245,307
Mortgage payments	-	-	-	-	(1,573)
Utilities	-	184,296	-	184,296	175,690
Repairs and maintenance	-	280,054	-	280,054	193,688
Other occupancy costs	4,608	60,600	93,152	153,752	83,173
CONSUMABLE SUPPLIES					
Office supplies and equipment under $2,500	524	122,560	7,715	130,275	77,675
Building/household	-	25,354	135	25,489	26,756
Client	-	138,357	8,611	146,968	150,373
Medical supplies	-	7,501	109	7,610	4,001
ASSISTANCE TO INDIVIDUALS	-	41,913	8,963	50,876	62,426
PRODUCT SALES	-	7,159	-	7,159	12,356
EQUIPMENT RENTAL	-	24,629	-	24,629	21,993
EQUIPMENT MAINTENANCE	-	63,085	-	63,085	34,472
DEPRECIATION	-	245,077	-	245,077	223,575
ADVERTISING	1,484	33,734	485	34,219	36,809
PRINTING	6,315	12,567	46	12,613	7,039
TELEPHONE	-	65,397	-	65,397	69,649
POSTAGE	19	20,708	44	20,752	20,342
TRANSPORTATION	-	584,164	30,075	614,239	636,000
INSURANCE	-	124,616	-	124,616	113,760
MEMBERSHIP DUES	1,089	125,547	3,550	129,097	144,477
CLIENT PAYMENTS	-	58,040	1,339	59,379	52,815
LOSS ON DISPOSAL	-	26,894	-	26,894	-
OTHER	2,264	91,697	2,189	93,886	102,954
TOTAL FUNCTIONAL EXPENSES	$ 214,894	$ 24,596,578	$ 1,302,230	$ 25,898,808	$ 31,535,069

See Notes to Financial Statements

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ (1,795,482)	$ 20,991
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	245,077	223,575
Loss on disposal of assets	26,894	20,045
Increase in right-of-use asset, operating	(127,828)	(158,675)
Increase in operating lease liability	127,828	158,675
(Increase) decrease in assets:		
Certificates of deposit	303,154	(303,154)
Accounts receivable	(3,117,048)	(463,012)
Prepaid expenses	21,763	207,194
Deposits	7,404	-
Increase (decrease) in liabilities:		
Accounts payable	(632,298)	213,092
Accrued salaries, wages, and related expenses	64,715	(357,366)
Accrued earned time	30,090	(2,806)
Refundable advances	(461,906)	(826,461)
Other accrued expenses	(965)	(28,832)
NET CASH USED IN OPERATING ACTIVITIES	(5,308,602)	(1,296,734)
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property and equipment	(63,792)	(366,356)
NET CASH USED IN INVESTING ACTIVITIES	(63,792)	(366,356)
CASH FLOWS FROM FINANCING ACTIVITIES		
(Increase) decrease in due from affiliates, net	172,797	(84,645)
Increase in due to State of NH	2,095,341	-
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES	2,268,138	(84,645)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(3,104,256)	(1,747,735)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	4,641,758	6,389,493
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 1,537,502	$ 4,641,758

See Notes to Financial Statements

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Lakes Region Community Services Council, Inc. (the Council) is a New Hampshire nonprofit corporation organized exclusively for charitable purposes to ensure there is a coordinated and efficient program of human services dealing effectively with the problems and needs of the developmentally impaired of Belknap County, lower Grafton County and the surrounding communities.

Basis of Accounting

The financial statements of Lakes Region Community Services Council, Inc. have been prepared on the accrual basis of accounting.

Basis of Presentation

The financial statements of the Council have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Council to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Council. These net assets may be used at the discretion of the Council'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 Council or by passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

As of June 30, 2024 and 2023, the Council had net assets with donor restrictions and net assets without donor restrictions.

Cash and Cash Equivalents

For the purposes of the Statements of Cash Flows, the Council considers all demand deposits, money market funds, and short-term investments with original maturities of three months or less to be cash equivalents.

Certificates of Deposit

During the year ended June 30, 2023, the Council opened a certificate of deposit account. Interest was stated at 4.02% and maturity was seven months from the issue date. The Certificate of deposit matured in May 2024. Certificates of deposit are carried at fair value. Interest is accrued and recognized in income when earned.

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 Council has no policy for charging interest on overdue accounts nor are its accounts receivable pledged as collateral, except as disclosed in Note 4.

It is the policy of the Council to provide services to all eligible residents of central New Hampshire without regard to ability to pay. As a result of this policy, all charity care write-offs are recorded as reductions in 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.

Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for future periods or for specific purposes are reported as net assets 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 Council reports the support as net assets without donor restrictions.

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:

Buildings and improvements	5 - 40 Years
Furniture, fixtures and 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.

Fair Value of Financial Instruments

FASB ASC Topic No. 820-10, Financial Instruments, 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 ASC 820-10, the Council 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, Topic 820-10 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 820-10 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 carrying amount of cash, certificates of deposit, short-term receivables and payables, and customer deposits, approximates fair value because of the short maturity of those instruments.

Refundable Advances

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services or expenditures are 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 Council's financial statements for the year ended June 30, 2023, from which the summarized information was derived.

Accrued Earned Time

The Council has accrued a liability for future compensated leave time that its employees have earned and which is vested with the employee.

Revenue Recognition

In May of 2014, the FASB issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers (Topic 606).* This ASU is a comprehensive revenue recognition model that requires an organization to recognize revenue to depict the transfer of goods or services to a customer at an amount that reflects the consideration it expects to receive in exchange for those goods or services. Contracts and transactions with customers predominantly contain a single performance obligation.

The Council records the following exchange transaction revenue in its statements of activities for the years ended June 30, 2024 and 2023:

Day Services – The Council provides certain services which range from birth through lifespan. Examples of these services are early supports and services, respite, family support, in home supports, service coordination, employment services, supported independent living, non-medical support for the elderly in their home, and self-directed services. All revenue is recognized upon completion of the service.

Residential Services – The Council provides certain residential assistance through contractual arrangements with other vendor providers as well as the shared family living model and Lakes Region Community Services staffed homes with 24-hour supervision. All revenue is recognized upon completion of the service.

Income Taxes

The Council is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has determined the Council to be other than a private foundation.

Management has evaluated the Council's tax positions and concluded that the Council has maintained its tax-exempt status and has taken no uncertain tax positions that would require adjustment to the financial statements.

Advertising

The Council expenses advertising costs as incurred.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis. Accordingly, costs have been allocated among the program services and supporting activities benefited. Such allocations have been determined by management on an equitable basis.

The expenses that are allocated include the following:

Expense	Method of allocation
Salaries and benefits	Time and effort
Occupancy	Square footage
Depreciation	Direct assignment
All other expenses	Direct assignment

Accounting Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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.

New Accounting Pronouncement

As of July 1, 2023, the Council adopted the provisions of the Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-13, *Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments,* as amended, which modifies the measurement of expected credit losses on certain financial instruments. The Council adopted this new guidance utilizing the modified retrospective transition method. The adoption of this Standard did not have a material impact on the Council's financial statements but did change how the allowance for credit losses is determined.

2. LIQUIDITY AND AVALIBILITY

The following represents the Council's financial assets as of June 30, 2024 and 2023:

	2024	2023
Cash and cash equivalents	$ 1,537,502	$ 4,641,758
Certificates of deposits	-	303,154
Accounts receivable:		
Medicaid	4,928,387	2,241,781
Other, net	691,602	261,160
Deposits	28,375	35,779
Total financial assets	$ 7,185,866	$ 7,483,632

Less amounts not available to be used within one year:		
Deposits	$ 28,375	$ 35,779
Financial assets available to meet general expenditures over the next twelve months	$ 7,157,491	$ 7,447,853

The Council's goal is generally to maintain financial assets to meet 90 days of operating expenses (approximately $6.3 million). As part of its liquidity plan, excess cash is invested in short-term investments, including money market accounts.

3. PROPERTY AND EQUIPMENT

As of June 30, 2024 and 2023, property and equipment consisted of the following:

	2024	2023
Buildings and improvements	$ 4,530,268	$ 4,509,825
Leasehold improvements	133,552	376,738
Furniture, fixtures and equipment	743,744	843,828
Vehicles	173,352	173,352
Construction in process	-	1,898
Land	152,200	152,200
Total	5,733,116	6,057,841
Less accumulated depreciation	2,805,855	2,922,401
Property and equipment, net	$ 2,927,261	$ 3,135,440

Depreciation expense for the years ended June 30, 2024 and 2023 amounted to $245,077 and $223,575, respectively.

4. DEMAND NOTE PAYABLE

The Council maintains a revolving line of credit with a bank. The revolving line of credit provides for maximum borrowings up to $3,000,000 and is renewable annually. The line of credit is collateralized by all of the business assets of the Council and guaranteed by related nonprofit organizations (see Note 10). At June 30, 2024 and 2023, the interest was stated at the bank's prime rate of 8.0% and 8.5%, respectively. There was no amount outstanding on this line of credit at June 30, 2024 and 2023.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

5. DUE TO STATE OF NH

During the year ended June 30, 2024, the State of New Hampshire advanced $2,574,000 to the Council due to issues implementing a new Medicaid billing system. There are no specified terms of repayment and no stated interest rate on the advance. The balance due to the State of New Hampshire was $2,095,341 at June 30, 2024.

6. NET ASSETS

Net assets with donor restrictions consist of a building donated to the Council with restricted use for 30 years. The amount released from restriction each year is the current year depreciation on the building. The amount of net assets with donor restrictions were $1,050,963 and $1,101,126 for the years ended June 30, 2024 and 2023, respectively.

7. RETIREMENT PLAN

The Council maintains a retirement plan for all eligible employees. During the years ended June 30, 2024 and 2023, the Council made matching contributions of 100% of a participant's salary reduction that was not in excess of 2% of the participant's compensation. All employees who work one thousand hours per year are eligible to participate after one year of employment. The Council's contribution to the retirement plan for the years ended June 30, 2024 and 2023 was $91,272 and $89,411, respectively.

8. CONCENTRATION OF RISK

For the years ended June 30, 2024 and 2023, approximately 78% and 82%, respectively, of the total revenue was derived from Medicaid. The future existence of the Council is dependent upon continued support from Medicaid.

In order for the Council to receive Medicaid funding, they must be formally approved by the State of New Hampshire, Division of Health and Human Services (DHHS) as the provider of services for developmentally disabled individuals for that region. In May 2021, the Council was re-designated as an Area Agency for the period September 2020 through September 2025.

Medicaid receivables comprise approximately 92% and 90% of the total accounts receivable balances at June 30, 2024 and 2023, respectively.

9. LEASE COMMITMENTS

The Council has entered into various operating lease agreements to rent facilities and office equipment for their community residences and other programs. The terms of these leases range from one to ten years. The Council also leases various apartments on behalf of clients on a month-to-month basis.

The right-of-use asset and related operating lease liability for the above leases amounted to $286,503 and $158,675 for the years ended June 30, 2024 and 2023, respectively. The weighted average lease term was 1.91 years and 0.96 years for the years ended June 30, 2024 and 2023, respectively. The weighted average discount rate was 3.79% and 0.88% for the years ended June 30, 2024 and 2023, respectively.

Total rent expense under all lease agreements for the years ended June 30, 2024 and 2023 was $298,832 and $267,300, respectively.

Lease liability maturities as of June 30, 2024 are as follows:

Year Ending June 30:	Amount
2025	$ 131,362
2026	96,307
2027	61,579
2028	49,723
2029	24,860
Total undiscounted lease liability	363,831
Less imputed interest	(77,328)
Total lease liability	$ 286,503

Refer to Note 10 for information regarding a lease agreement with a related party.

10. RELATED PARTY TRANSACTIONS

Lakes Region Community Services Council, Inc. is related to the following nonprofit corporations as a result of common board membership:

Related Party	Function
Genera Corporation	Manages and leases property
Greater Laconia Transit Agency	Provides transportation services
Lakes Region Community Services Foundation	Solicit, receive, and administer fundraising efforts for the benefit of the Council and others

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

Lakes Region Community Services Council, Inc. has contracts and transactions with the above related parties during its normal course of operations. The significant related party transactions are as follows:

Received From:	2024	2023	Purpose
Genera Corporation	$ 14,400	$ 14,400	Management, accounting and financial services
Genera Corporation	$ 14,988	$ 14,988	Insurance reimbursement
Lakes Region Community Services Foundation	$ 40,000	$ 40,000	Management, accounting and financial services

Paid To:	2024	2023	
Genera Corporation	$ 110,937	$ 109,155	Rental of homes
Lakes Region Community Services Foundation	$ 70,063	$ 25,782	Foundation contributions

Due From:	2024	2023
Genera Corporation	$ 14,694	$ 121,996
Greater Laconia Transit Agency	-	61,214
Lakes Region Community Services Foundation	9,937	14,218
	$ 24,631	$ 197,428

There are no specified terms of payment and no interest stated on the related party due from accounts.

Demand Note Payable
The Council's demand note payable is guaranteed by Genera Corporation (see Note 4).

Rent
The Council has a perpetual lease agreement with Genera Corporation which calls for annual rent payments. The future minimum lease payments under the lease are $109,800, annually.

Insurance Reimbursement
The Council carries a joint liability policy with the related parties above. The Council pays for the coverage in full and then is reimbursed by the affiliates based on contracts between the agencies.

11. CONTINGENCIES - GRANT COMPLIANCE

The Council receives funds under various state grants and from Federal sources. Under the terms of these agreements, the Council is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If expenditures were found not to have been made in compliance with the laws and regulations, the Council may be required to repay the funds.

No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed by government audits as of June 30, 2024.

12. CLIENT FUNDS

The Council administers funds for certain consumers. No asset or liability has been recorded for this amount. As of June 30, 2024 and 2023, client funds held by the Council aggregated $375,180 and $388,799, respectively.

13. CONCENTRATION OF CREDIT RISK

The Council 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 at June 30, 2024 and 2023. In addition to FDIC coverage, certain deposits of the Council are insured or collateralized through other means. The Council has not experienced any losses in such accounts and believes it is not exposed to any significant risk with these accounts. At June 30, 2024 and 2023, cash balances in excess of FDIC coverage aggregated $196,977 and $1,211,190, respectively.

14. FINANCIAL INSTRUMENTS WITH OFF STATEMENT OF FINANCIAL POSITION RISK

The Council maintains a repurchase account agreement with a bank. A portion of the Council's overnight deposit bank balances are divided into amounts under the FDIC limit of $250,000 and swept into various insured bank accounts. This agreement provides flexibility to the Council by allowing them to maintain large cash balances in excess of the standard FDIC limit individually, but when spread across multiple banks, providing insurance for the full amount of the repurchase account.

15. RECLASSIFICATION

Certain amounts and accounts from the prior year's financial statements were reclassified to enhance comparability with the current year's financial statements.

16. 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. Non recognized 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 December 13, 2024, the date the June 30, 2024 financial statements were available for issuance.

SCHEDULE OF FUNCTIONAL REVENUES
FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Service Coordination	Day Programs	Early Intervention	Enhanced Family Care	Community Options
Program fees	$ 9,750	$ 49,526	$ -	$ 796,886	$ -
Medicaid	1,158,019	2,298,715	838,682	4,511,089	148,009
Client resources	-	3,173	-	54,908	-
Public support	-	27,042	-	-	-
Private foundations	-	-	-	-	-
Production/service income	264	86,788	-	-	-
Investment	-	-	-	-	-
State of New Hampshire - DDS	-	-	58,902	-	-
Management fees	-	-	-	-	-
Other	8,895	2,941	233	4	-
TOTAL FUNCTIONAL REVENUES	$ 1,176,928	$ 2,468,185	$ 897,817	$ 5,362,887	$ 148,009

SCHEDULE OF FUNCTIONAL REVENUES
FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Community Residences	Family Support	Transportation	Other DDS	General Management
Program fees	$ 397,320	$ 38,730	$ -	$ -	$ 77,275
Medicaid	4,755,103	4,996,304	-	-	-
Client resources	20,984	2,166	-	-	-
Public support	-	-	-	-	-
Private foundations	-	-	-	-	-
Production/service income	-	-	-	-	-
Investment	171	-	-	-	53,916
State of New Hampshire - DDS	179,918	98,581	-	-	246,072
Management fees	-	-	-	-	31,446
Other	910,004	1,731	-	-	1,070,867
TOTAL FUNCTIONAL REVENUES	$ 6,263,500	$ 5,137,512	$ -	$ -	$ 1,479,576

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

SCHEDULE OF FUNCTIONAL REVENUES
FOR THE YEAR ENDED JUNE 30, 2024
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Fundraising	Total DDS Funded	Total Non-DDS Funded	2024 Totals	2023 Totals
Program fees	$ -	$ 1,369,487	$ 10,371	$ 1,379,858	$ 1,521,510
Medicaid	-	18,705,921	194,740	18,900,661	26,006,636
Client resources	-	81,231	-	81,231	152,485
Public support	89	27,131	483,794	510,925	740,362
Private foundations	-	-	148,193	148,193	84,532
Production/service income	-	87,052	-	87,052	86,290
Investment	-	54,087	-	54,087	41,091
State of New Hampshire - DDS	-	583,473	-	583,473	1,359,148
Management fees	22,954	54,400	-	54,400	54,400
Other	-	1,994,675	308,771	2,303,446	1,509,606
TOTAL FUNCTIONAL REVENUES	$ 23,043	$ 22,957,457	$ 1,145,869	$ 24,103,326	$ 31,556,060

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL ASSISTANCE LISTING NUMBER	PASS THROUGH GRANTOR NUMBER	FEDERAL EXPENDITURES
U.S. DEPT. OF HEALTH AND HUMAN SERVICES			
Passed through State of New Hampshire			
Department of Health and Human Services, Office of Human Services, Division of Children, Youth and Families			
Stephanie Tubbs Jones Child Welfare Services Program	93.645	102-500734-42106802	$ 3,354
Promoting Safe and Stable Families	93.556	102-500734-42107306	8,125
Temporary Assistance for Needy Families	93.558	074-500589-45030353	107,735
	93.558	074-500589-45001502	26,205
			133,940
Social Services Block Grant	93.667	074-500589-45001501	37,235
Department of Health and Human Services, Office of Human Services			
Social Services Block Grant	93.667	05-95-48-481010-9255	75,950
			113,185
Activities to Support (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	NH75OT000031	123,671
AGING CLUSTER			
Special Programs for Aging, Title III, B	93.044	05-95-48-481010-7872	26,792
Department of Health and Human Services, Div of LT Support & Services, BDS			
MEDICAID CLUSTER			
Medical Assistance Program	93.778		487,593
Total U.S. Department of Health and Human Services			$ 896,660
U.S. DEPARTMENT OF EDUCATION			
Department of Health and Human Services, Office of Human Services, Division of Long Term Supports and Services			
Special Education - Grants for Infants and Families	84.181A	05-95-93-930010-7852	$ 58,902
Total U.S. Department of Education			$ 58,902
U.S. DEPARTMENT OF JUSTICE			
Passed through State of New Hampshire Department of Justice			
Crime Victims Assistance	16.575		$ 124,639
Total U.S. Department of Justice			$ 124,639
Total expenditures of federal awards			$ 1,080,201

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1 BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Lakes Region Community Services Council, Inc. under programs of the federal government for the year ended June 30, 2024. 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 Lakes Region Community Services Council, Inc., it is not intended to and does not present the financial position, change in net assets, or cash flows of Lakes Region Community Services Council, Inc.

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. Pass-through entity identifying numbers are presented where available. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amount reported as expenditures in prior years.

NOTE 3 INDIRECT COST RATE

Lakes Region Community Services Council, Inc. has elected not to use the ten percent de minimis indirect cost rate allowed under Uniform Guidance.

Leone, McDonnell & Roberts
Professional Association
CERTIFIED PUBLIC ACCOUNTANTS
DOVER • WOLFEBORO
NORTH CONWAY

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

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
Lakes Region Community Services Council, 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 Lakes Region Community Services Council, Inc. (a New Hampshire nonprofit organization), which comprise the statements of financial position as of June 30, 2024 and 2023, and the related statements of cash flows, and the related 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, 2024, and have issued our report thereon dated December 13, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Lakes Region Community Services Council, 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 Lakes Region Community Services Council, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Lakes Region Community Services Council, 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 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 may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lakes Region Community Services Council, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Leone McDonnell & Roberts,
Professional Association

Wolfeboro, New Hampshire
December 13, 2024

Leone, McDonnell & Roberts
Professional Association
CERTIFIED PUBLIC ACCOUNTANTS
DOVER • WOLFEBORO
NORTH CONWAY

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

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
Lakes Region Community Services Council, Inc.

Opinion on Each Major Federal Program

We have audited Lakes Region Community Services Council, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Lakes Region Community Services Council, Inc.'s major federal programs for the year ended June 30, 2024. Lakes Region Community Services Council, 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, Lakes Region Community Services Council, Inc. complied, in all material respects, with the types of 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, 2024.

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 Lakes Region Community Services Council, 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 Lakes Region Community Services Council, 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 Lakes Region Community Services Council, 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 Lakes Region Community Services Council, 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 Lakes Region Community Services Council, 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 Lakes Region Community Services Council, 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 Lakes Region Community Services Council, 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 Lakes Region Community Services Council, 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.

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

Wolfeboro, New Hampshire
December 13, 2024

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

A. SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Lakes Region Community Services Council, Inc. were prepared in accordance with GAAP.

2. No significant deficiencies relating to the audit of the financial statements are 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.* No material weaknesses are reported.

3. No instances of noncompliance material to the financial statements of Lakes Region Community Services Council, 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 Lakes Region Community Services Council, Inc. expresses an unmodified opinion on all major federal programs.

6. There were no audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a).

7. The program tested as major programs was: U.S. Department of the Health and Human Services, Medical Assistance Program, ALN 93.778.

8. The threshold for distinguishing between Type A and B programs was $750,000.

9. Lakes Region Community Services Council, Inc. was determined not to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

None

C. FINDINGS AND QUESTIONED COSTS–MAJOR FEDERAL AWARD PROGRAM AUDIT

None

Lakes Region Community Services
Board of Directors 2024 – 2025 / Board List & Affiliation

Jeanin Onos, President
M & M Consulting LLC

Lynn Hilbrunner, Vice President
NH Veterans Home

Kirk Beattie, Treasurer
Laconia City Manager

Randy Perkins, Secretary
Retired

Carrie Chase, Past President
United Postal Service

Margaret Selig, At-Large
Retired

Gary Lemay, At-Large
NH Electrical Cooperative

DIRECTORS

Richard Crocker
Retired

Thomas Costigan Jr.
Speare Memorial Hospital

Kurt Christensen
Owl's Nest Resort & Golf Club

Eric Adams
Laconia Police Department

R. Stuart Wallace
Retired

Matthew Canfield, *Director Emeritus*
Laconia Police Department

New Hampshire Department of Justice

Lakes Region Community Services Council
FY25

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Siohban Connelly	ACERT Coordinator	52,474.50	100%	52,474.50
Rebecca Bryant	CEO	155,250.16	0	
Shelley Kelleher	CFO	144,900.08	0	
Erin Pettengill	VP of Family Resource	87,975.42	0	

Siobhán E. Connelly

Education

Lesley University *Cambridge, MA* *Psychology B.A., 2015*

Skills & Abilities

Public Speaking, Motivational Interviewing, Trauma-Informed Care, Caseload Management, Early Childhood Development, Family-Led Practice, Advocacy, Family Goal Planning, Reflective Practice, Prenatal Support, Cultural Humility

Experience

ACERT Coordinator/Family Support Specialist
Lakes Region Community Services, Family Resource Center
March 2021 – Present
- Connects with families referred to ACERT by Police Department entities using a strength-based approach. Provides individualized referrals and information to each family based on the concerns families self-report. Coordinates with ACERT network during monthly ACERT Steering Committee meetings. Maintains data for DOJ tracking and ACERT program performance measurements. Works in tandem with participating Police Departments and GTA-FRC ACERT program.

Program Manager/Supervisor/Family Assessment Worker
BM-CAP Healthy Families America
May 2017 – March 2021
- Oversees Evidence Based Family Home Visiting Program. Translates HFA Best Practice Standards into dynamic approaches to work with families via supervision of staff using Clinical, Administrative, and Reflective components. Ensures work with families is captured accurately in confidential electronic files. Maintains timely data reports to National and NH State entities. Brought Belknap County HFA program through first successful reaccreditation in NH (March 2020). Processes intakes as community service, providing community referrals and resources to all families contacted.

Family Support Specialist/Family Resource Specialist
BM-CAP Healthy Families America
March 2015 – May 2017
- Offered parent-centered advocacy alongside child-centered developmental education. Ensured safety of children through home-based visits and reported in cases of suspected child abuse/neglect. Integral team member in seeing program through fist accreditation process. Cultivated ongoing professional development.

Intern
Community Bridges: Forensic Department
December 2014 – May 2015
- Updated consumer information via HRST, AWARDS, and DocSTAR. Verified consumer's ISP and Behavioral Plan goals were documented properly.

Leadership

Child Fatality Review Committee Member: October 2020 – Present
Welfare Collaboration Workgroup, founding member: November 2019 – Present
Creative Self-Care Parent Art Group: October 2019 – Present (pending COVID)
National HFA Outstanding Supervisor Award Winner: September 2019
ACERT Workgroup: December 2018 – Present
Presenter, 2nd Annual MIECHV All Grantee Meeting, Washington D.C.: Sept.2017
Thrive Committee Member: September 2016- 2018
Human Rights Committee: July 2015-2017
Yoga-asana/Yoga Philosophy Instructor: May 2009 - Present

GRANT AGREEMENT

The State of New Hampshire and the Grantee hereby
Mutually agree as follows:
GENERAL PROVISIONS

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice	**1.2. State Agency Address** 1 Granite Place South, Concord, NH 03301
1.3. Grantee Name Granite State Children's Alliance	**1.4. Grantee Address** 72 South River Road, Suite 202 Bedford, NH 03110
1.5 Grantee Phone # (603)864-0215	**1.6. Account Number** 02-20-20-201510-5021-072-500575
1.7. Completion Date 03/31/2026	**1.8. Grant Limitation** $568,057
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** Joy Barrett, Chief Executive 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) 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:** Christen Lavers **Assistant Attorney General, On:** / /4/28/25	
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").

Subrecipient Initials KB
Date 4/24/25

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 the 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 OF AGREEMENT. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

11. EVENT OF DEFAULT; REMEDIES.

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

12. TERMINATION.

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

13. CONFLICT OF INTEREST. No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or

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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

Granite State Children's Alliance as the Grantee (hereinafter referred to as "Subrecipient") shall be compliant at all times with the terms, conditions and specifications detailed below, which are subject to annual review.

1 The Subrecipient must certify that Limited English Proficiency persons have meaningful access to any services provided by this program. National origin discrimination includes discrimination on the basis of limited English proficiency (LEP). Meaningful access may entail providing language assistance services, including oral and written translation when necessary. The U.S. Department of Justice has issued guidance for grantees to help them comply with these requirements. The guidance document can be accessed on the Internet at www.lcp.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.

The Part 200 Uniform Requirements were first adopted by DOJ on December 26, 2014. If this award supplements funds previously awarded by OJP under the same award number (e.g., funds awarded during or before December 2014), the Part 200 Uniform Requirements apply with respect to all funds under that award number (regardless of the award date, and regardless of whether derived from the initial award or a supplemental award) that are obligated on or after the acceptance date of this subaward.

For more information and resources on the Part 200 Uniform Requirements as they relate to OJP awards and subawards ("subgrants"), see the OJP website at https://ojp.gov/funding/Part200UniformRequirements.htm.

Record retention and access. Records pertinent to the award that the any subrecipient ("subgrantee") at any tier) must retain – typically for a period of 3 years from the date of submission of the final expenditure report (SF 425), unless a different retention period applies – and to which any subrecipient ("subgrantee") at any tier) must provide access, include performance measurement information, in addition to the financial records, supporting documents, statistical records, and other pertinent records indicated at 2 C.F.R. 200.333.

In the event that an award-related question arises from documents or other materials prepared or distributed by OJP that may appear to conflict with, or differ in some way from, the provisions of the Part 200 Uniform Requirements, the recipient is to contact OJP promptly for clarification.

9 **Compliance with DOJ Financial Guide**

References to the DOJ Grants Financial Guide are to the DOJ Grants Financial Guide as

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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 a 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, 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, or otherwise -- in undertaking any work, project, or activity for or on behalf of (or in providing goods or services to or on behalf of) the federal government, and includes any applicant for such employment or engagement, and any person or entity committed by legal instrument to undertake any such work, project, or activity (or to provide such goods or services) in future.

B. Nothing in this condition shall be understood to authorize or require any 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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Date 4/21/21

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 $568,057 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, Joy Barrett [*responsible official*], certify that

Granite State Children's Alliance [*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:

3/19/2024 [*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

Meghan Noyes [*official that completed training*] has completed the EEOP training at https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm on:

4/17/2024 [*date*].

The EEOP training must be completed at least once every two years.

DOJ Discrimination Complaint Process

If individuals believe they may have been discriminated against by the NH Department of Justice or by an organization that receives federal funding from the NH Department of Justice based on their race, color, national origin, religion, sex, disability, age, sexual orientation or gender identity, should print and complete a complaint form that can be found at: Civil Rights | Grants Management Unit | NH Department of Justice

Subrecipient Discrimination Complaint Process

I further certify that: The Subrecipient will comply with applicable federal civil rights laws that prohibit discrimination in employment and in the delivery of services and has a policy or written procedure in place for accepting discrimination based complaints from employees and program beneficiaries and that policy/procedure must be made publicly available to program beneficiaries or prospective beneficiaries.

Subrecipient Initials: JB

Date: 4/24/25

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.

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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—

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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.

Joy Barrett
Name of Authorized Signor

Chief Executive Officer
Title of Authorized Signor

Signature

4/21/25
Date

Subrecipient Initials

Date 4/21/25

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.

Granite State Children's Alliance (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.

Granite State Children's Alliance (Subrecipient) understands that supplanting violations may result in a range of penalties, including but not limited to suspension of future funds under this program, suspension or debarment from federal grants, recoupment of monies provided under this grant, and civil and/or criminal penalties.

Printed Name and Title of Authorized Signor: Jay Barrett, CEO

Signature: _____

Subrecipient Initials: JB

Date: 4/21/25

EXHIBIT F

NEW HAMPSHIRE DEPARTMENT OF JUSTICE

CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS

Subrecipients should refer to the regulations cited below to determine the certification to which they are required to attest. Subrecipients should also review the instructions for certification included in the regulations before completing this form. The certifications shall be treated as a material representation of fact upon which reliance will be placed when the U.S. Department of Justice ("Department") determines to award the covered transaction, grant, or cooperative agreement.

1. LOBBYING

As required by 31 U.S.C. § 1352, as implemented by 28 C.F.R. Part 69, the Subrecipient certifies and assures (to the extent applicable) the following:

(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any Federal grant, the entering into of any cooperative agreement, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Subrecipient's request for Federal funds is in excess of $100,000, and any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this Federal grant or cooperative agreement, the Subrecipient shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities" in accordance with its (and any DOJ awarding agency's) instructions; and

(c) The Subrecipient shall require that the language of this certification be included in the award documents for all subgrants and procurement contracts (and their subcontracts) funded with Federal award funds and shall ensure that any certifications or lobbying disclosures required of recipients of such subgrants and procurement contracts (or their subcontractors) are made and filed in accordance with 31 U.S.C. § 1352.

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

Subrecipient Initials

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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

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(2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP Subrecipients, to OJP at Ojpcompliancereporting@usdoj.gov; for OVW Subrecipients, to OVW at OVW.GFMD@usdoj.gov; or for COPS Subrecipients, to COPS at AskCOPSRC@usdoj.gov).

B. Where the Subrecipient is unable to certify to any of the statements in this certification, it shall attach an explanation to this application.

4. DRUG-FREE WORKPLACE (GRANTEES OTHER THAN INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, as implemented at 28 C.F.R. Part 83, Subpart F, for grantees, as defined at 28 C.F.R. §§ 83.620 and 83.650:

A. The Subrecipient certifies and assures that it will, or will continue to, provide a drug-free workplace by—

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in its workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an on-going drug-free awareness program to inform employees about—

(1) The dangers of drug abuse in the workplace;

(2) The Subrecipient's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the award be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the award, the employee will —

(1) Abide by the terms of the statement; and

(2) Notify the employer in writing of the employee's conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

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Date: 4/24/25

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.

JM Barrett — Name of Authorized Signor

CEO — Title of Authorized Signor

Signature

4/21/25 — Date

Granite State Children's Alliance
72 South River Road, Suite 202 Bedford, NH 03110

Name and Address of Agency

Subrecipient Initials SB

Date 4/21/25

EXHIBIT G

Certification Regarding the Federal Funding Accountability and Transparency Act (FFATA) Compliance

The Federal Funding Accountability and Transparency Act (FFATA) requires Subrecipients of individual Federal grants equal to or greater than $30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of $30,000 or more. If the initial award is below $30,000 but subsequent grant modifications result in a total award equal to or over $30,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), DOJ must report the following information for any grant award subject to the FFATA reporting requirements:

1) Name of entity
2) Amount of award
3) Funding agency
4) NAICS code for contracts / CFDA program number for grants
5) Program source
6) Award title descriptive of the purpose of the funding action
7) Location of the entity
8) Principle place of performance
9) Unique identifier of the entity (SAM #)
10) Total compensation and names of the top five executives if:
    a. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than $25M annually and,
    b. Compensation information is not already available through reporting to the SEC.

Subrecipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of the Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), and further agrees to have one of the Subrecipient's representative(s), as identified in Sections 1.11 of the Grant Agreement execute the following Certification:

The below named Subrecipient agrees to provide needed information as outlined above to DOJ and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Subrecipient Initials: XK

Date: 4/24/25

EXHIBIT G
Certification

Jay Barrett
Name of Authorized Signor

CEO
Title of Authorized Signor

Signature

4/21/25
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: **H8J7Y4JMGP76**

2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) $25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

X NO _____YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

_____NO _____YES

If the answer to #3 above is YES, stop

If the answer to #3 above is NO, please answer the following:

5. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Subrecipient Initials JB
Date 4/21/25

EXHIBIT G
Certification

Name: N/A Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Subrecipient Initials: XB

Date: 4/24/25

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that THE GRANITE STATE CHILDREN'S ALLIANCE is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on November 24, 2003. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 456237

Certificate Number: 0007150135

IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed

the Seal of the State of New Hampshire,

this 4th day of April A.D. 2025.

David M. Scanlan

Secretary of State

Granite State Children's Alliance™
New Hampshire's Network of Child Advocacy Centers

72 South River Road, Suite 202
Bedford, NH 03110

Certificate of Authority

I, Dan Bennett, Chairman of the Board of Directors of the Granite State Children's Alliance, do hereby certify that:

1. I am a duly elected officer of the Granite State Children's Alliance.
2. The following is true of the adopted slate of officers elected at a meeting of the Granite State Children's Alliance held on October 10, 2024.

   Resolved: That the Chief Executive Officer is hereby authorized on behalf of Granite State Children's Alliance to enter into the said contract with the State of New Hampshire – Department of Justice and to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, as he/she may deem necessary, desirable or appropriate.

3. The forgoing resolutions have not been amended or revoked and remain in full force and effect as of the 21st day of April, 2025. This authority shall remain valid for thirty (30) days from the date of this Certificate of Authority.

4. Joy Barrett is the Chief Executive Officer of the Granite State Children's Alliance.

Dan Bennett

Board Chairman, Granite State Children's Alliance

STATE OF NEW HAMPSHIRE

County of Hillsborough

The forgoing instrument was acknowledged before me on April 22, 2025 by Daniel Bennett

Kathleen C. Mercer
Signature of Notary Public of Justice of the Peace

Kathleen Mercer Notary Public
Name and title of Notary Public of Justice of the Peace

KATHLEEN C. MERCER
MY COMMISSION EXPIRES DEC. 18, 2025
NOTARY PUBLIC NEW HAMPSHIRE

Commission Expires 12-18-25

(Notary Seal)

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 04/24/2025

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 rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME: Jennifer Kokolis	
Cross Insurance-Manchester 1100 Elm Street Manchester NH 03101	PHONE (A/C, No, Ext): (603) 669-3218	FAX (A/C, No): (603) 645-4331
	E-MAIL ADDRESS: manch.certs@crossagency.com	

INSURED	INSURER(S) AFFORDING COVERAGE	NAIC #
Granite State Children's Alliance 72 S River Rd Suite 202 Bedford NH 03110-6759	INSURER A: Selective Insurance Co. of SC	19259
	INSURER B: MEMIC Indemnity Company	11030
	INSURER C: Selective Insurance Co. of America	12572
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** 25-26 All lines **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [ ] POLICY [X] PRO-JECT [X] LOC [ ] OTHER:			S2333435	03/01/2025	03/01/2026	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	$ 1,000,000 $ 1,000,000 $ 20,000 $ 1,000,000 $ 3,000,000 $ 3,000,000
A	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY			S2333435	03/01/2025	03/01/2026	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $
A	[X] UMBRELLA LIAB [X] OCCUR [ ] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [X] RETENTION $ 0			S2333435	03/01/2025	03/01/2026	EACH OCCURRENCE AGGREGATE	$ 2,000,000 $ 2,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N [N] If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		3102811262 (3a.) NH	01/01/2025	01/01/2026	[X] PER STATUTE [ ] OTHER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ 1,000,000 $ 1,000,000 $ 1,000,000
C	Professional Liability			MY1020298	03/01/2025	03/01/2026	Aggregate Limit	2,000,000 2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Refer to policy for exclusionary endorsements and special provisions.

CERTIFICATE HOLDER

New Hampshire Department of Justice
1 Granite Place South
Concord NH 03301

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Robin Kittle

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GRANITE STATE CHILDREN'S ALLIANCE

FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2024

(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2023)

Granite State Children's Alliance™
New Hampshire's Network of Child Advocacy Centers

GRANITE STATE CHILDREN'S ALLIANCE

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CBIZ CPAs

CBIZ CPAs P.C.

9 Executive Park Drive
Suite 100
Merrimack, NH 03054

P: 603.882.1111

Independent Auditors' Report

To the Board of Directors
Granite State Children's Alliance
Bedford, NH

Report on the Audit of Financial Statements

Opinion

We have audited the financial statements of Granite State Children's Alliance (the "Organization"), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of program expenses by child advocacy center is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the accompanying information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Matter

Report on Summarized Comparative Information

The financial statements of Granite State Children's Alliance as of and for the year ended June 30, 2023, were audited by Marcum, LLP, whose report dated March 21, 2024, expressed an unmodified opinion on those statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated March 27, 2025 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 the Organization'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 the Organization's internal control over financial reporting and compliance.

CBIZ CPAs P.C.

CBIZ CPAs P.C.
Merrimack, NH
March 27, 2025

GRANITE STATE CHILDREN'S ALLIANCE

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2024

(with summarized comparative totals as of June 30, 2023)

	2024			
	Without Donor Restrictions	With Donor Restrictions	2024 Total	2023 Total
Assets				
Current Assets				
Cash and cash equivalents	$ 1,133,380	$ 15,510	$ 1,148,890	$ 1,507,676
Grants receivable	645,855	--	645,855	269,400
Contributions receivable, in less than one year	13,732	55,000	68,732	32,992
Prepaid expenses	20,208	--	20,208	21,879
Total Current Assets	1,813,175	70,510	1,883,685	1,831,947
Noncurrent Assets				
Contributions receivable, in more than one year	--	--	--	20,000
Investments	13,561	--	13,561	15,155
Property and equipment, net	2,698,833	--	2,698,833	869,199
Security deposits	10,142	--	10,142	9,776
Operating lease right-of-use assets	80,280	--	80,280	176,848
Total Noncurrent Assets	2,802,816	--	2,802,816	1,090,978
Total Assets	$ 4,615,991	$ 70,510	$ 4,686,501	$ 2,922,925
Liabilities and Net Assets				
Current Liabilities				
Accounts payable	$ 152,038	$ --	$ 152,038	$ 75,652
Accrued payroll and related liabilities	33,012	--	33,012	45,817
Other liabilities	--	--	--	1,200
Current portion of operating lease liabilities	66,675	--	66,675	96,832
Total Current Liabilities	251,725	--	251,725	219,501
Noncurrent Liabilities				
Operating lease liabilities, net of current	16,518	--	16,518	83,193
Total Noncurrent Liabilities	16,518	--	16,518	83,193
Total Liabilities	268,243	--	268,243	302,694
Net Assets				
Without donor restrictions:				
Undesignated	3,914,502	--	3,914,502	2,111,475
Board-designated	433,246	--	433,246	433,246
With donor restrictions:				
Time or purpose restricted	--	70,510	70,510	75,510
Total Net Assets	4,347,748	70,510	4,418,258	2,620,231
Total Liabilities and Net Assets	$ 4,615,991	$ 70,510	$ 4,686,501	$ 2,922,925

The accompanying notes are an integral part of these financial statements.

GRANITE STATE CHILDREN'S ALLIANCE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2024

(with summarized comparative totals for the year ended June 30, 2023)

	2024			
	Without Donor Restrictions	With Donor Restrictions	2024 Total	2023 Total
Support and Revenue				
Support:				
Grants	$ 3,823,059	$ --	$ 3,823,059	$ 1,737,890
Contributions	623,838	77,500	701,338	853,096
Special events:				
Gross special events revenue	112,876	--	112,876	116,348
Less cost of direct benefit to donors	(24,322)	--	(24,322)	(15,102)
Net special events revenue	88,554	--	88,554	101,246
Revenue:				
Training and education	25,386	--	25,386	31,384
Investment income (loss)	23,747	--	23,747	(608)
Other revenue	1,381	--	1,381	1,904
Loss on disposal of assets	(1,695)	--	(1,695)	--
Net Assets Released From Restrictions	82,500	(82,500)	--	--
Total Support and Revenue	4,666,770	(5,000)	4,661,770	2,724,912
Expenses				
Program Services:				
Child advocacy centers	1,987,736	--	1,987,736	1,530,005
Statewide education and outreach	301,360	--	301,360	284,374
Total Program Services	2,289,096	--	2,289,096	1,814,379
Supporting Services:				
General and administrative	567,630	--	567,630	545,868
Fundraising	7,017	--	7,017	8,619
Total Supporting Services	574,647	--	574,647	554,487
Total Expenses	2,863,743	--	2,863,743	2,368,866
Change in Net Assets	1,803,027	(5,000)	1,798,027	356,046
Net Assets, Beginning of Year	2,544,721	75,510	2,620,231	2,264,185
Net Assets, End of Year	$ 4,347,748	$ 70,510	$ 4,418,258	$ 2,620,231

The accompanying notes are an integral part of these financial statements.

GRANITE STATE CHILDREN'S ALLIANCE

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2024

(with summarized comparative totals for the year ended June 30, 2023)

	2024							
	Program Services			Supporting Services				
	Child Advocacy Centers	Statewide Education and Outreach	Total Program Services	General and Administrative	Fundraising	Total Supporting Services	2024 Total	2023 Total
Personnel expense:								
Salaries and wages	$ 982,965	$ 181,479	$ 1,164,444	$ 210,557	$ 5,215	$ 215,772	$ 1,380,216	$ 1,209,128
Payroll taxes	77,172	14,327	91,499	16,607	434	17,041	108,540	95,809
Employee benefits	226,468	42,045	268,513	48,792	1,215	50,007	318,520	122,266
Bank charges	--	--	--	760	7,673	8,433	8,433	8,245
Contracted services:								
Accounting	--	--	--	133,465	--	133,465	133,465	134,004
Marketing	572	--	572	11,231	--	11,231	11,803	1,205
Other	20,169	1,292	21,461	56,145	18	56,163	77,624	90,328
Depreciation	51,127	23,062	74,189	4,878	--	4,878	79,067	67,775
Dues and subscriptions	17,748	3,294	21,042	9,268	--	9,268	30,310	35,428
Equipment, repairs, and maintenance	57,537	2,392	59,929	3,825	--	3,825	63,754	46,958
Grants	281,852	--	281,852	--	--	--	281,852	215,416
Insurance	13,254	1,582	14,836	6,226	--	6,226	21,062	18,692
Meetings	5,477	608	6,085	7,546	--	7,546	13,631	11,616
Miscellaneous	1,201	25	1,226	107	100	207	1,433	1,969
Occupancy	83,758	19,666	103,424	24,641	--	24,641	128,065	113,117
Office expenses	37,016	4,540	41,556	19,199	35	19,234	60,790	68,629
Staff development	39,175	--	39,175	1,842	--	1,842	41,017	31,401
Supplies	19,509	--	19,509	--	16,649	16,649	36,158	22,550
Telephone and internet	24,914	2,415	27,329	4,147	--	4,147	31,476	28,408
Travel	20,459	857	21,316	1,693	--	1,693	23,009	22,236
Utilities	27,363	3,776	31,139	6,701	--	6,701	37,840	38,788
Total Expenses by Function	1,987,736	301,360	2,289,096	567,630	31,339	598,969	2,888,065	2,383,968
Less expenses included on the Statement of Activities for the cost of special events	--	--	--	--	(24,322)	(24,322)	(24,322)	(15,102)
Total Expenses Reported on the Statement of Activities	$ 1,987,736	$ 301,360	$ 2,289,096	$ 567,630	$ 7,017	$ 574,647	$ 2,863,743	$ 2,368,866

The accompanying notes are an integral part of these financial statements.

GRANITE STATE CHILDREN'S ALLIANCE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2024

(with summarized comparative totals for the year ended June 30, 2023)

	2024	2023
Cash Flows from Operating Activities		
Change in net assets	$ 1,798,027	$ 356,046
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	79,067	67,775
Unrealized loss	1,594	4,222
Amortization of operating lease right-of-use assets	96,568	110,487
Loss on disposal of assets	1,695	--
Changes in operating assets and liabilities:		
Grants receivable	(376,455)	80,055
Accounts receivable	--	2,522
Contributions receivable	(15,740)	(4,992)
Prepaid expenses	1,671	(7,874)
Accounts payable	76,386	(14,914)
Accrued payroll and related liabilities	(12,805)	6,301
Other liabilities	(1,200)	1,200
Operating lease liabilities	(96,832)	(107,310)
Net Cash Provided by Operating Activities	1,551,976	493,518
Cash Flows from Investing Activities		
Payment of security deposit	(366)	(994)
Purchase of property and equipment	(1,910,396)	(40,920)
Net Cash Used in Investing Activities	(1,910,762)	(41,914)
Net Change in Cash and Cash Equivalents	(358,786)	451,604
Cash and Cash Equivalents, Beginning of Year	1,507,676	1,056,072
Cash and Cash Equivalents, End of Year	$ 1,148,890	$ 1,507,676

The accompanying notes are an integral part of these financial statements.

GRANITE STATE CHILDREN'S ALLIANCE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2024

(with summarized comparative totals for the year ended June 30, 2023)

NOTE 1 - ORGANIZATION

Granite State Children's Alliance (the "Organization") is a nonprofit 501(c)(3) organization that provides coordinated services through a multi-disciplinary team approach to support the investigation and prosecution of child abuse cases. The Organization serves as the New Hampshire chapter organization providing training, technical assistance, and statewide representation for the network of Nationally Accredited Child Advocacy Centers ("CACs") in New Hampshire. The Organization also operates CACs in Keene (Cheshire County - Monadnock Region CAC), Manchester/Nashua (Hillsborough County CAC North/South) and Laconia (Belknap County - Greater Lakes CAC). The Organization impacts the lives of children and families through two program priorities:

- Child Advocacy Centers – Child Advocacy Centers are designed to be a child/family friendly, victim centered, neutral setting for joint investigations and forensic interviews of child victims of crime involving sexual abuse, felony level physical abuse, and child witnesses to violence such as a homicide or a serious domestic assault. CACs also provide child/family support services to ensure children receive appropriate mental health assessments, treatment, and specialized medical evaluations. Last calendar year over 2,176 children were referred for services to CACs across New Hampshire.

  The CACs offer an onsite Behavioral Health Program ("Program") to children and caregivers served at the CACs. The Program's licensed and master's level clinicians provide children and caregivers with evidence-based, trauma-informed care utilizing best practice clinical modalities recommended by the National Children's Alliance to help child victims and their caregivers on their path to recovery. Last calendar year the Organization's clinicians provided over 690 clinical sessions to children and caregivers. The Organization's CAC services are provided at no cost.

- Statewide Education and Outreach - The Organization provides CAC membership services, training, professional development, technical assistance, and statewide representation to the network of eleven Nationally Accredited Child Advocacy Centers in New Hampshire and their multi-disciplinary teams. KNOW & TELL is a professional development program of the Organization. It is all our responsibility to protect children from abuse. KNOW & TELL educates all adults to KNOW the signs of abuse and TELL responsible authorities when they recognize a child needs help. It is based on three elements: **Educate** – learn the signs of neglect, physical, and sexual abuse to identify a child victim and understand your responsibility as a mandated reporter; **Inform** – know how and when to report suspected abuse when a child needs your help; **Protect** – recognize your role in the child protection system. The KNOW & TELL training is conducted in-person or online.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies used in preparing and presenting the accompanying financial statements.

BASIS OF FINANCIAL STATEMENT PRESENTATION

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

PRIOR YEAR SUMMARIZED FINANCIAL INFORMATION

The accompanying financial statements include certain prior-year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with the audited financial statements for the year ended June 30, 2023, from which the summarized information was derived.

CASH AND CASH EQUIVALENTS

All cash and highly liquid financial instruments with original maturities of three months or less, and which are neither held for nor restricted by donors for long-term purposes, are considered to be cash and cash equivalents.

GRANTS RECEIVABLE

Amounts recorded as grants receivable represent cost-reimbursable contracts and grants, which the incurrence of allowable qualifying expenses and/or the performance of certain requirements have been met or performed. Grants receivable are recorded at net realizable value and are generally due and collectable within one year. The allowance for uncollectable grants receivable is based on historical experience and a review of subsequent collections. Management has determined that no allowance is necessary as of June 30, 2024 and 2023.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CONTRIBUTIONS RECEIVABLE

Unconditional contributions that are expected to be collected within one year are recorded at net realizable value. Unconditional contributions that are expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in contribution revenue in the statement of activities. The allowance for uncollectable contributions is based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Contributions are written off when deemed uncollectable. Management has determined that no allowance is necessary as of June 30, 2024 and 2023. Contributions receivable are expected to be due and collectable within one year.

INVESTMENTS

Investment purchases are recorded at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair value in the statement of financial position.

Net investment return/(loss) is reported in the statement of activities and consists of interest and dividend income, and realized and unrealized gains and losses. Investments include equity securities of public companies which are carried at fair value based on quoted market prices.

PROPERTY AND EQUIPMENT, NET

Property and equipment additions over $5,000 are recorded at cost, if purchased, and at fair value at the date of donation, if donated. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, ranging from 3 to 39 years. When assets are sold or otherwise disposed of, the cost and related depreciation is removed, and any resulting gain or loss is included in the statement of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed.

The carrying values of property and equipment are reviewed for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment in fiscal year 2024 or 2023.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

LEASES

The Organization is a lessee in several noncancelable operating leases for property and equipment. The Organization determines if an arrangement is a lease, or contains a lease, at inception of the contract and when the terms of an existing contract are changed. The Organization recognizes a lease liability and a right-of-use ("ROU") asset at the commencement date of the lease. The lease liability is initially and subsequently recognized based on the present value of its future lease payments when those variable payments depend on an index or a rate. The Organization generally does not have access to the rate implicit in the lease and, therefore, the Organization utilizes a risk-free rate as the discount rate at the lease commencement date for all classes of underlying assets. Lease cost is recognized on a straight-line basis over the lease term.

The Organization has elected, for all underlying classes of assets, to not recognize ROU assets and lease liabilities for short-term leases that have a lease term of 12 months or less at lease commencement, and do not include an option to purchase the underlying assets that the Organization is reasonably certain to exercise. The Organization recognizes lease costs associated with short-term leases on a straight-line basis over the lease term.

The Organization has lease agreements with lease and non-lease components, which are generally accounted for separately. The Organization has elected, for all underlying classes of assets, to account for each separate lease component of a contract and its associated non-lease components (repairs and maintenance) as a single lease component. For arrangements accounted for as a single lease component, there may be variability in future lease payments as the amount of the non-lease components is typically revised from one period to the next. These variable lease payments are recognized in operating expenses in the period in which the obligation for those payments was incurred.

NET ASSETS

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions.

Net Assets Without Donor Restrictions

Net assets without donor restrictions are net assets available for use in general operations and not subject to donor-imposed restrictions. The Board has designated, from net assets without donor restrictions, net assets for investment consideration and the Manchester CAC development project.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

NET ASSETS (CONTINUED)

Net Assets With Donor Restrictions

Net assets with donor restrictions are net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Organization recognizes revenue from contributions and grants that were initially conditional, which became unconditional with restrictions during the reporting period, and for which those restrictions were met during the reporting period, as net assets without donor restrictions.

REVENUE RECOGNITION

A portion of the Organization's revenue is derived from cost-reimbursable contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures or met performance requirements in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures or meeting performance obligations are reported as refundable advances in the statement of financial position.

Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or a notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

Special events revenue is comprised of an exchange element based upon the direct benefits donors receive and a contribution element for the difference. Special events revenue is recognized equal to the fair value of direct benefits to donors when the special event takes place. The contribution element of special event revenue is recognized immediately, unless there is a right of return if the special event does not take place.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REVENUE RECOGNITION (CONTINUED)

Revenue from training and education programs is recognized at a point in time when the performance obligations of providing the services is met. The performance obligation of delivering training and education is simultaneously received and consumed by the registrants; therefore, the revenue is recognized when the program occurs. Amounts received in advance are deferred and are reported as contract liabilities until the performance obligation of providing those services is met.

DONATED SERVICES AND IN-KIND CONTRIBUTIONS

Volunteers contribute significant amounts of time to program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by GAAP. GAAP allows recognition of contributed services only if (a) the services create or enhance nonfinancial assets, or (b) the services would have been purchased if not provided by contribution, require specialized skills, and are provided by individuals possessing those skills. Donated professional services are recorded at the respective fair value of the services received. Contributed goods are recorded at fair value at the date of donation and as expenses when placed in service or distributed.

FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the Organization's various programs and activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Certain categories of expenses are attributed to more than one program or supporting function. Accordingly, certain costs have been allocated among the programs and supporting services benefited on a reasonable basis that is consistently applied. Expenses that relate solely to the functional categories are directly charged, however, there are certain expenses that are allocated. Personnel expenses, including salaries and wages, employee benefits, and payroll taxes, and certain insurances are allocated based on time and effort estimates. Occupancy, utilities, depreciation on certain assets, and certain insurance costs are allocated on a square footage basis.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

INCOME TAXES

The Organization has been recognized by the Internal Revenue Service ("IRS") as exempt from federal income taxes under Internal Revenue Code ("IRC") Section 501(a) as an organization described in IRC Section 501(c)(3), qualifies for charitable contribution deductions, and has been determined not to be a private foundation. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Organization is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose.

The Organization accounts for uncertain tax provisions under Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 740, *Income Taxes*, which provides a framework for how entities should recognize, measure, present, and disclose uncertain tax positions in their financial statements. The Organization may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. Management has reviewed the Organization's reporting and believes they have not taken tax positions that are more likely than not to be determined to be incorrect by the IRS and, therefore, no adjustments or disclosures are required. The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods pending or in progress.

ESTIMATES

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual amounts may differ from those estimates.

FINANCIAL INSTRUMENTS AND CREDIT RISK

Deposit concentration risk is managed by placing cash with financial institutions believed to be creditworthy. At times, amounts on deposit may exceed insurance limits. To date, no losses have been experienced in any of these accounts. Credit risk associated with receivables is considered to be limited due to high historical collection rates. Investments are currently monitored by the Board of Directors. Although the fair value of investments are subject to fluctuation on a year-to-year basis, the Board of Directors believes that its investment policies and guidelines are prudent for the long-term welfare of the Organization.

NOTE 3 - LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the date of the statement of financial position, were comprised of the following at June 30, 2024 and 2023:

	2024	2023
Financial assets at year end:		
Cash and cash equivalents	$ 1,148,890	$ 1,507,676
Grants receivable	645,855	269,400
Contributions receivable	68,732	52,992
Investments	13,561	15,155
Total financial assets	1,877,038	1,845,223
Less amounts not available to be used within one year:		
Contributions receivable in more than one year	--	(20,000)
Board-designated reserves	(433,246)	(433,246)
Financial assets available to meet general expenditures over the next year	$ 1,443,792	$ 1,391,977

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. In addition to financial assets available to meet general expenditures over the next year, the Organization operates with a budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources.

NOTE 4 - CONTRIBUTIONS RECEIVABLE

Contributions receivable were estimated to be collected as follows at June 30, 2024 and 2023:

	2024	2023
Within one year	$ 68,732	$ 32,992
Two to five years	--	20,000
	$ 68,732	$ 52,992

No discount was applied to unconditional contributions receivable at June 30, 2024 and 2023, since it was determined to be immaterial.

NOTE 5 - INVESTMENTS AND FAIR VALUE MEASUREMENTS

Certain assets and liabilities are reported at fair value in the financial statements. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability based on the best information available. A three-tier hierarchy categorizes the inputs as follows:

- Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities that are accessible at the measurement date.

- Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and market-corroborated inputs.

- Level 3 - Unobservable inputs for the asset or liability. In these situations, inputs are developed using the best information available in the circumstances.

In some cases, the inputs used to measure the fair value of an asset or a liability might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety at the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to the asset or liability. The categorization of an asset or liability within the hierarchy is based upon the pricing transparency of the asset or liability and does not necessarily correspond to the assessment of the quality, risk, or liquidity profile of the asset or liability.

Investment assets are classified within Level 1 because they are comprised of various instruments with readily determinable and quoted fair values based on daily redemption values.

NOTE 5 - INVESTMENTS AND FAIR VALUE MEASUREMENTS (CONTINUED)

The following table presents the Organization's assets measured at fair value on a recurring basis at June 30, 2024:

	2024			
	Total	Level 1	Level 2	Level 3
Assets:				
Investments:				
Common stock	$ 9,091	$ 9,091	$ --	$ --
Exchange traded funds	4,470	4,470	--	--
Total assets at fair value	$ 13,561	$ 13,561	$ --	$ --

The following table presents the Organization's assets measured at fair value on a recurring basis at June 30, 2023:

	2023			
	Total	Level 1	Level 2	Level 3
Assets:				
Investments:				
Common stock	$ 15,155	$ 15,155	$ --	$ --
Total assets at fair value	$ 15,155	$ 15,155	$ --	$ --

Interest and dividends and net unrealized gains (losses) on investments are reflected in the accompanying statement of activities as investment income, net.

Investments, in general, are exposed to various risks such as interest rate, credit, and overall market volatility. As such, it is reasonably possible that changes in the value of investments will occur in the near term and that such changes could materially affect the amounts reported in the statement of financial position and the statement of activities.

NOTE 6 - PROPERTY AND EQUIPMENT, NET

Property and equipment, net was comprised of the following at June 30, 2024 and 2023:

	2024	2023
Land	$ 417,400	$ 15,500
Buildings and improvements	2,173,877	829,637
Leasehold improvements	53,500	53,500
Furniture and equipment	252,599	99,340
Software	112,310	112,310
	3,009,686	1,110,287
Less accumulated depreciation	(310,853)	(241,088)
	$ 2,698,833	$ 869,199

Depreciation expense totaled $79,067 and $67,775 for the years ended June 30, 2024 and 2023, respectively.

NOTE 7 - LEASES

The Organization rents property and equipment under non-cancelable operating lease agreements with monthly payments ranging from $170 to $3,780. The leases expire at various dates through June 2026.

While all agreements provide minimum lease payments, some include payments adjusted for maintenance charges. Variable payments are not determinable at the lease commencement and are not included in the measurement of lease assets and liabilities. The lease agreements do not include any material residual value guarantees or restrictive covenants.

NOTE 7 - LEASES (CONTINUED)

The components of operating lease expense that are included in the statement of activities for the years ended June 30, 2024 and 2023 were as follows:

	2024	2023
Fixed lease cost	$ 94,411	$ 111,982
Variable lease cost	18,787	1,135
Total lease cost	$ 113,198	$ 113,117

During the years ended June 30, 2024 and 2023, the Organization had the following cash and non-cash activities related to operating leases:

	2024	2023
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows for operating leases	$ 94,411	$ 111,982

Weighted average lease term and discount rate at June 30, 2024 and 2023, were as follows:

	2024	2023
Weighted average remaining lease term (years)	1.22	1.97
Weighted average discount rate	2.36%	2.06%

Future payments due under operating leases as of June 30, 2024, were as follows for the year ending June 30:

Year ending June 30,	Amount
2025	$ 67,875
2026	16,777
Total lease payments	84,652
Less imputed interest	1,459
Present value of lease liabilities	$ 83,193

NOTE 8 - NET ASSETS

NET ASSETS WITHOUT DONOR RESTRICTIONS

Net assets without donor restrictions include Board-designated net assets which may be accessed only with prior approval of the Board. Board-designated net assets at June 30, 2024 and 2023 were designated for the following purposes:

	2024	2023
Investment consideration	$ 394,000	$ 394,000
Manchester CAC development project	39,246	39,246
	$ 433,246	$ 433,246

NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions were comprised of the following at June 30, 2024 and 2023:

	2024	2023
Time and purpose restricted:		
Time restrictions	$ 20,000	$ 40,000
Restricted for Nashua CAC	250	9,000
Restricted for Manchester CAC	250	9,000
Restricted for Laconia CAC	10	8,760
Restricted for Keene CAC	--	8,750
Restricted for behavioral health services	50,000	--
	$ 70,510	$ 75,510

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or the occurrence of the passage of time as follows for the years ended June 30, 2024 and 2023:

	2024	2023
Expiration of time restrictions	$ 20,000	$ 20,000
Satisfaction of purpose restrictions	62,500	62,630
	$ 82,500	$ 82,630

NOTE 9 - GRANTS

The Organization has been awarded cost-reimbursable grants of $1,641,742 and $73,065 that have not been recognized as of June 30, 2024 and 2023, respectively, because qualifying expenditures have not yet been incurred. Grant revenue from federal agencies is subject to independent audit under the Office of Management and Budget's Uniform Guidance, and review by grantor agencies. This review could result in the disallowance of expenditures under the terms of the grant or reductions of future grant funds. Based on prior experience, the Organization's management believes that costs ultimately disallowed, if any, would not materially affect the financial position of the Organization.

Due to the federal government's review and potential restructuring of federal funding priorities, there is uncertainty regarding the continuation and amount of future funding from federal sources. The Organization is monitoring policy developments and may need to explore alternative funding sources to mitigate potential impacts.

NOTE 10 - COMMITMENTS AND CONTINGENCIES

CONTINGENT LIABILITY

In fiscal year 2017, the New Hampshire Community Development Finance Authority ("CDFA") awarded $325,000 in state tax credits to be used by the Organization to support the renovation and expansion of the Organization's Greater Lakes Child Advocacy Center in Laconia, New Hampshire. Under this program, the Organization received 80% or $260,000. The CDFA requires a performance mortgage on the project property, up to the net amount of the funding.

The Organization, or another nonprofit entity approved by the CDFA, must remain in ownership of the property for a period of ten years from the contract start date. Additional requirements include adequate insurance coverage and timely payment of all taxes and assessments. The CDFA performance mortgage will self-amortize over 10 years. If the Organization does not meet all requirements of the agreement, the unamortized balance will be immediately due and payable to the CDFA.

NOTE 10 - COMMITMENTS AND CONTINGENCIES (CONTINUED)

CONTINGENT LIABILITY (CONTINUED)

In fiscal year 2018, the CDFA awarded $455,000 in Community Development Block Grant Funds ("CDBG") to the County of Belknap, New Hampshire (the "County"), $430,000 of which was passed through to the Organization. The grant funds were used to support the renovation and expansion of the Organization's Greater Lakes Child Advocacy Center in Laconia, New Hampshire. The CDFA requires a mortgage deed in the amount of $430,000 on the property that self-amortizes over 20 years. The mortgage deed, granted by the Organization to the County, requires the provision of services benefit a minimum of 76% low- and moderate-income persons, that the project be completed in accordance with the contract, and that the property remain in the ownership of the Organization, or another nonprofit entity approved by the County, for a period of at least 20 years from the contract start date.

Upon default of these conditions, the County shall have the right, on behalf of the CDFA, to recover the unamortized balance expended on the project. Unless previously discharged by the County, the mortgage deed will be void and automatically terminate after 20 years.

In fiscal year 2024, the CDFA awarded $750,000 in state tax credits to be used by the Organization to support the renovation of the Organization's Manchester Child Advocacy Center in Manchester, New Hampshire. Under this program, the Organization will receive 80% or $600,000 over a two-year period. As of June 30, 2024, the Organization is still in process of selling the tax credits, and as a result, has not met the conditions to recognize the revenue. The CDFA requires a performance mortgage on the project property, up to the net amount of the funding. The Organization, or another nonprofit entity approved by the CDFA, must remain in ownership of the property for a period of ten years from the contract start date. Additional requirements include adequate insurance coverage and timely payment of all taxes and assessments. The CDFA performance mortgage will self-amortize over 10 years. If the Organization does not meet all requirements of the agreement, the unamortized balance will be immediately due and payable to the CDFA.

NOTE 11 - RETIREMENT PLAN

The Organization provides a tax-deferred annuity plan qualified under Section 403(b) of the IRC. All employees are eligible to participate in the plan on their first day of employment as long as they work 20 or more hours a week. The Organization does not contribute to the plan.

NOTE 11 - RETIREMENT PLAN (CONTINUED)

In June 2024, the Organization opened a 401(k) plan covering all employees who meet the eligibility requirements. The Organization's contributions to the plan are discretionary and are determined by the Board of Directors. During the year ended June 30, 2024, the Organization contributed $157,500, evenly distributed to all eligible employees, as a one-time kickstart to the plan.

NOTE 12 - CONCENTRATION OF RISK

A material part of the Organization's revenue is dependent upon government sources, the loss of which would have a materially adverse effect on the Organization. During the years ended June 30, 2024 and 2023, the State of New Hampshire accounted for 40% and 43%, respectively, of total revenues.

During the years ended June 30, 2024 and 2023, funding from Hillsborough County, New Hampshire accounted for 39% and 11%, respectively, of total revenues.

During the years ended June 30, 2024 and 2023, funding from one foundation accounted for 0% and 18%, respectively, of total revenues.

NOTE 13 - SUBSEQUENT EVENTS

Subsequent events have been evaluated through March 27, 2025, which is the date the financial statements were available to be issued.

In November 2024, the Organization extended its Bedford administrative office lease for 10 months, setting the new expiration date to October 31, 2025.

In February 2025, the Organization extended its Manchester CAC lease for 7 months, setting the new expiration date to December 31, 2025.

There were no other events identified that required recognition or disclosure in these financial statements.

GRANITE STATE CHILDREN'S ALLIANCE

SCHEDULE OF PROGRAM EXPENSES BY CHILD ADVOCACY CENTER

FOR THE YEAR ENDED JUNE 30, 2024

	Cheshire County	Belknap County	Hillsborough County North	Hillsborough County South	Affiliated Child Advocacy Centers	Total
Personnel expense:						
Salaries and wages	$ 231,152	$ 202,326	$ 260,440	$ 191,522	$ 279,004	$ 1,164,444
Payroll taxes	18,134	15,854	20,413	15,095	22,003	91,499
Employee benefits	53,215	46,526	59,904	44,296	64,572	268,513
Contracted services:						
Marketing	52	52	52	52	364	572
Other	3,105	1,744	7,720	3,880	5,012	21,461
Dues and subscriptions	4,450	4,461	5,188	3,649	3,294	21,042
Equipment, repairs, and maintenance	6,281	19,821	28,120	4,185	1,522	59,929
Grants	–	–	–	–	281,852	281,852
Insurance	2,296	5,083	4,063	2,322	1,072	14,836
Meetings	1,291	1,793	1,385	1,081	535	6,085
Miscellaneous	369	121	371	46	319	1,226
Occupancy	17,806	1,788	42,166	29,148	12,516	103,424
Office expenses	6,826	17,844	8,693	3,455	4,738	41,556
Staff development	6,199	7,381	7,142	3,807	14,646	39,175
Supplies	1,774	1,773	1,774	1,773	12,415	19,509
Telephone and internet	6,217	7,192	5,651	6,397	1,872	27,329
Travel	3,636	4,677	4,959	3,425	4,619	21,316
Utilities	8,950	8,926	5,258	5,603	2,402	31,139
Total Expenses Before Depreciation and Administrative Expenses Allocation	371,753	347,362	463,299	319,736	712,757	2,214,907
Depreciation	4,825	28,345	4,893	5,025	31,101	74,189
Administrative expenses allocation	92,120	91,906	114,530	79,444	181,964	559,964
Total Expenses	$ 468,698	$ 467,613	$ 582,722	$ 404,205	$ 925,822	$ 2,849,060

See independent auditors' report on supplementary information.

CBIZ CPAs

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Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Directors
Granite State Children's Alliance
Bedford, NH

We have audited, in accordance with the auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*"Government Auditing Standards"*), the financial statements of Granite State Children's Alliance (the "Organization"), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements (collectively referred to as the "financial statements"), and have issued our report thereon dated March 27, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CBIZ CPAs P.C.

CBIZ CPAs P.C.
Merrimack, NH
March 27, 2025

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Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

To the Board of Directors
Granite State Children's Alliance
Bedford, NH

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Granite State Children's Alliance's (the "Organization") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2024. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States *(Government Auditing Standards);* and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material, noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the Organization as of and for the year ended June 30, 2024, and have issued our report thereon dated March 27, 2025, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

CBIZ CPAs P.C.

CBIZ CPAs P.C.
Merrimack, NH
March 27, 2025

GRANITE STATE CHILDREN'S ALLIANCE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2024

Federal Agency Cluster Pass through Agency Program Title	Federal AL Number	Pass Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Housing and Urban Development				
CDBG - Entitlement Grants Cluster				
Passed Through City of Manchester, New Hampshire				
Community Development Block Grants/Entitlement Grants	14.218	210324	$ 11,000	$ --
Passed Through City of Nashua, New Hampshire				
COVID-19 - Community Development Block Grants/Entitlement Grants	14.218	Unknown	8,252	--
Total CDBG - Entitlement Grants Cluster			19,252	--
Total U.S. Department of Housing and Urban Development			19,252	--
U.S. Department of Justice				
Direct Federal Program				
Congressionally Recommended Awards	16.753	N/A	179,803	--
Passed Through National Children's Alliance				
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	BEDF-NH-CHCORE23	106,223	--
Passed Through City of Nashua, New Hampshire				
Equitable Sharing Program	16.922	Unknown	10,000	--
Total U.S. Department of Justice			296,026	--
U.S. Department of Treasury				
Passed Through State of New Hampshire Department of Justice				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	2024ARPVS17	1,136,115	201,316
Passed Through County of Hillsborough, New Hampshire				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	4140PH1.1124051	1,749,212	--
Total COVID-19 Coronavirus State and Local Fiscal Recovery Funds			2,885,327	201,316
Total U.S. Department of Treasury			2,885,327	201,316
U.S. Department of Health and Human Services				
Passed Through State of New Hampshire Department of Justice				
Children's Justice Grants to States	93.643	2023CJA02	15,487	--
Total Children's Justice Grants to States			15,487	--
Total U.S. Department of Health and Human Services			15,487	--
Total Expenditures of Federal Awards			$ 3,216,092	$ 201,316

The accompanying notes are an integral part of this schedule.

GRANITE STATE CHILDREN'S ALLIANCE

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1 - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Granite State Children's Alliance (the "Organization") under programs of the federal government for the year ended June 30, 2024. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 - DE MINIMIS COST RATE

The Organization has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 4 - DONATED PERSONAL PROTECTIVE EQUIPMENT (PPE) (UNAUDITED)

During fiscal year 2024, the Organization did not receive donated PPE from federal sources.

GRANITE STATE CHILDREN'S ALLIANCE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2024

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? ___ Yes ✓ No
- Significant deficiency(ies) identified? ___ Yes ✓ None reported

Noncompliance material to financial statements noted? ___ Yes ✓ No

FEDERAL AWARDS

Internal control over major federal programs:

- Material weakness(es) identified? ___ Yes ✓ No
- Significant deficiency(ies) identified? ___ Yes ✓ None reported

Type of auditors' report issued on compliance for major federal programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ___ Yes ✓ No

Identification of major federal programs:

NAME OF FEDERAL PROGRAM OR CLUSTER	***ASSISTANCE LISTING NUMBER(S)***
Coronavirus State and Local Fiscal Recovery Funds	21.027

Dollar threshold used to distinguish between type A and type B programs: $750,000

Auditee qualified as low-risk auditee? ✓ Yes ___ No

GRANITE STATE CHILDREN'S ALLIANCE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2024

SECTION II - FINANCIAL STATEMENT FINDINGS

None.

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None.

SECTION IV - SCHEDULE OF PRIOR YEAR FINDINGS

There were no findings in the prior year.

IRS Department of the Treasury
Internal Revenue Service

ATLANTA, GA, 39901-0001

In reply refer to: 0752894861
Jan. 16, 2024 LTR 4168C 0
74-3186259 000000 00
00012605
BODC: TE

THE GRANITE STATE CHILDRENS
ALLIANCE
% JOY BARRETT
72 S RIVER RD STE 202
BEDFORD NH 03110-6759

035384

Employer ID number: 74-3186259
Form 990 required: YES

Dear Taxpayer:

We're responding to your request dated Jan. 04, 2024, about your tax-exempt status.

We issued you a determination letter in OCTOBER 2006, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

0752894861
Jan. 16, 2024 LTR 4168C 0
74-3186259 000000 00
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THE GRANITE STATE CHILDRENS
ALLIANCE
% JOY BARRETT
72 S RIVER RD STE 202
BEDFORD NH 03110-6759

local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely yours,

Sheralyn C. Hanks

Sheralyn C. Hanks
Ops. Manager, AM Ops. 3005

Granite State Children's Alliance™
New Hampshire's Network of Child Advocacy Centers

Board of Directors FY2025

Executive Committee:

Dan Bennett | Chairman of the Board | NH Automobile Dealers Association

Nick Abramson | Immediate Past Chairman | Abramson, Brown & Dugan, PA

Jarad Vartanian | Vice Chairman/Treasurer | Vachon Clukay and Company

Cptn. Patrick Hannon | Secretary | Nashua Police Department

Members:

Cathy Brittis | The CAC of Grafton/Sullivan County at DHMC

Kelly Cohen | Cohen Closing & Title

Andy Crews | Crews Holdings

Dr. Matthew Dayno | Elliot Health System

Lt. Nick Georgoulis | Manchester Police Department

Cptn. Matthew Larochelle | Manchester Police Department

Brad Russ | National Criminal Justice Training Center

Scott Spradling | Spradling Group

Kristin Vartanian | Rockingham County Attorney's Office

Dr. Judah Weathers | Elliot Health System

Granite State Children's Alliance
New Hampshire's Network of Child Advocacy Centers

Key Personnel
FY2026

Key Personnel responsible for meeting the terms and conditions of the VOCA agreement

Name	Title	Annual Salary
Joy Barrett	**Chief Executive Officer**	**$153,000.00**

The Chief Executive Officer (CEO) of the Granite State Children's Alliance provides visionary leadership and strategic oversight for a statewide network of Child Advocacy Centers (CACs), including the Hillsborough County CACs (Nashua and Manchester), the Monadnock Region CAC (Keene), and the Greater Lakes CAC (Laconia). In addition, the CEO oversees the operations of the New Hampshire Chapter, which supports and represents the broader network of CACs across the state.
This role is responsible for the overall administration, operational excellence, and financial sustainability of the organization. The CEO drives long-term strategic planning and leads the development and expansion of services to ensure that children and families throughout New Hampshire have access to high-quality, trauma-informed care and advocacy.

Nicole Ledoux	**Chief Program Officer**	**$103,000.00**

The Chief Program Officer (CPO) plays a vital leadership role in strengthening the quality and consistency of victim services across New Hampshire's network of Child Advocacy Centers (CACs) and Multidisciplinary Teams (MDTs). This position collaborates with local teams to identify regional service gaps, develop actionable plans for improvement, and support the implementation of evidence-based practices.
With a steadfast focus on victim-centered, trauma-informed care, the CPO ensures that forensic interviewing and coordinated response services meet the complex needs of children impacted by sexual and physical abuse—empowering them to heal, survive, and thrive.
The CPO also oversees the Granite State Children's Alliance Behavioral Health Program and supervises specialized medical examination services provided on-site at two CAC locations. Through this role, the CPO ensures that high-quality, compassionate, and comprehensive care is delivered consistently across the state.

Meghan Noyes	**Director of Child Advocacy Center Services**	**$87,550.00**

The Director of Child Advocacy Center Services is responsible for overseeing the daily operations and service delivery at the Hillsborough County Child Advocacy Centers (Nashua and Manchester), the Monadnock Region CAC (Keene), and the Greater Lakes CAC. This leadership role includes the supervision and support of direct service staff to ensure the consistent provision of high-quality, child-focused, and trauma-informed services.
In addition to operational oversight, the Director coordinates the ongoing training and professional development of CAC staff within the Granite State Children's Alliance (GSCA), as well as across the broader New Hampshire CAC network. A critical component of this role is leading the coordination and preparation of the national accreditation process for all four CACs, ensuring compliance with National Children's Alliance standards every five years.
The Director fosters strong partnerships with multidisciplinary teams, promotes best practices in child advocacy, and upholds the GSCA's commitment to healing, justice, and excellence in service for children and families across the state.

Amy-Lynn Sullivan

[redacted]

SUMMARY STATEMENT

NCAC and ChildFirst Protocol trained forensic interviewer with over 20 years of interviewing and investigative experience. Over 1500 forensic interviews completed. Collaborative multi-disciplinary team member and facilitator with excellent communication skills and unwavering passion.

PROFESSIONAL WORK EXPERIENCE

Program Coordinator/Forensic Interviewer August 2018-present
Child Advocacy Center of Hillsborough County, Granite State Children's Alliance, Manchester, NH

- Perform all responsibilities of Forensic Interviewer while overseeing CAC daily operations and staff.
- Maintain NCA CAC accreditation standards. Assemble and report client demographics for quarterly submission to City Improvement Program/HUD and represent CAC at annual budgetary meetings.
- Identify cases appropriate for and facilitate monthly Case Review with MDT members. Develop and present trainings to Multidisciplinary Team, educators, and other child-facing professionals regarding CAC model and best practice.
- Collaborate with investigative agencies (17 law enforcement agencies), prosecution, child protection (4 district offices), medical and mental health professionals to respond effectively and efficiently to allegations of child maltreatment.
- Remain up to date on evolving forensic interviewing research and childhood trauma dynamics through continuing education and targeted training.

Forensic Interviewer August 2016-August 2018
Child Advocacy Center of Hillsborough County, Granite State Children's Alliance, Manchester, NH

- Conduct forensic interviews of children, teens, and vulnerable adults when abuse is suspected or a crime has been witnessed. Use research-based protocol (NCAC) and best practice techniques and maintain child focused, victim centered environment in which to best elicit information. Participate in statewide Peer Review meetings.
- Facilitate meetings before and after each interview with the Multidisciplinary Team as well as with the non-offending caregiver. Collaborate with MDT members to ensure all needs and concerns are addressed. Enter results and next steps of the interview process into NCATrak database. Make referrals to counseling and specialized medical facilities.
- Maintain working relationships with investigative agencies, educators and child-centered professionals through outreach and education.

Child Protective Services Worker August 2014-August 2018
State of New Hampshire: Division of Children, Youth and Families

- Responded to, investigated, and assessed reports of suspected child abuse and neglect. Worked collaboratively with law enforcement and social service agencies to further investigations pursuant to NH Attorney General Protocol.
- Worked with families to ensure the safety of children through removal and placement, active safety planning or in-home services. Worked with families using Solution Based Casework to ensure ongoing safety. Referred families to agencies and services to assist them in correcting and maintaining the safety and well- being of their family and home.
- Maintained records in statewide database detailing all efforts, contacts and actions completed during assessments. Presented Division's case for action through court testimony and proceedings. Mentored new workers as needed.

Investigator June 2000-May 2003; Dec 2006-June 2013
New Hampshire Public Defender

- Investigated criminal cases from pre-arraignment to post sentencing. Located, interviewed, and subpoenaed witnesses for court proceedings. Gathered and maintained records, documented information learned in investigation and interviews for attorneys, photographed scenes and testified to findings in court.
- Worked with clients pre- and post-trial for mitigation purposes, facilitating applications to and entry into court mandated substance abuse programs. Gathered familial and social histories for sentencing phase of cases.
- Mentored new investigators and supervised undergraduate level interns.

EDUCATION

Master of Science: Psychology: Child and Adolescent Development
Southern New Hampshire University

Bachelor of Science: Psychology with Minor in Justice Studies
University of New Hampshire

SPECIALIZED SKILLS

- Trained in forensic interviewing of individuals with disabilities, presenting evidence during forensic interviews, technology facilitated crimes, and sexual commercialization and exploitation cases.
- Leadership and training experience to include supervising and mentoring new interviewers and interns, providing training to child-facing professionals and multi-disciplinary team members, and presenting to undergraduate students in a classroom setting (Southern NH University and Plymouth State University)

CARLOS H. AGUDELO

[redacted]

OBJECTIVE:
Utilize my bilingual and Forensic Interviewing skills as a multi-disciplinary team member in an established child advocacy center. In order to allow children an opportunity to recount their experiences through forensically sound conversations which occur in a non-threatening, and welcoming environment

EDUCATION:
Bachelor's Degree in Psychology, University of Maine at Presque Isle, ME
Master's Degree in Justice Studies, University of New Hampshire, Durham, NH

EXPERIENCE:

April 2015 - Present

MONADNOCK REGION CHILD ADVOCACY CENTER / GRANITE STATE CHILDREN'S ALLIANCE
[redacted]

Program Coordinator / Forensic Interviewer – Responsible for conducting child forensic interviews and creating utilization reports of child forensic interviews for Cheshire County Multi-disciplinary team. Work in conjunction with local law enforcement agencies, child protective services workers, assistant county attorneys, and victim advocates to ensure that children are provided with quality child forensic interview services in a comfortable and non-threatening atmosphere. Program Coordinator works in conjunction with the Family Support Services Worker to assist families with identifying follow-up services. Responsible for coordinating case review meetings, and responsible for ensuring that accreditation standards are met. Trained in NCAC Forensic Interview Protocol

July 2009 - April 2015

CITY OF MANCHESTER, NH – OFFICE OF YOUTH SERVICES
[redacted]

Youth Services Counselor – Responsible for performing outreach and providing direct-care services at various community settings in order to identify need and plan services to at-risk youth. Work in conjunction with various social service agencies including The Salvation Army, The Boys & Girls Club, The Manchester Police Athletic League, and the Greater Manchester Family YMCA. During school year perform outreach at Central High School in order to provide intervention for struggling students identified by school administrators. PRIME for Life Alcohol and Drug Education Course Instructor. Provide bi-lingual services to Spanish speaking families, and Moderator for Anger Management court diversion group.

April 2008 - July 2009

GREATER MANCHESTER YMCA – ALLARD CENTER
[redacted]

Adventure Staff / Relief Staff – Responsible for co-leading adventure activities for registered campers during adventure camp. Activities included: Hiking, Mountain Biking, Canoeing / Kayaking, Rock climbing. Also responsible for teaching basic indoor rock climbing skills, and responsible for filling in for transportation duties.

CARLOS H. AGUDELO
[redacted]

Oct. 2001 – Jan. 2003

NFI North, Inc. – Midway Shelter
[redacted]

Program Director – Responsible for administration and operation of a fifteen bed temporary residential program for court involved adolescent boys referred by the Division of Juvenile and Justice Services. Maintained program licensure from Bureau of Child Care Licensing and Department of Education. Responsible for hiring, training, scheduling, supervision and background checks of approximately twenty-five staff members.

Aug. 2000 – Oct. 2001

Manchester Boys & Girls Club
[redacted]

Site Director – Responsible for planning and development of alternate site after school program for middle school students. Responsible for hiring and training staff. Developed schedule of activities for members. Maintained contact with parents regarding progress of members. Developed Power Up Computer center. Supervised members during program hours, and maintaining daily record of attendance.

Dec. 1998 – Aug. 2000

NFI North, Inc. – Manchester
[redacted]

Shift Supervisor – Responsible for adhering to program schedule and coordinating duties for direct care staff at a fifteen bed temporary residential program for court involved adolescent boys referred by the Division of Juvenile and Justice Services. Responsibilities included documentation of services and supervision of staff, and intervening during crisis situation.

References Available Upon Request

Taylor McNeil

[redacted]

My development was influenced by being a part of a law enforcement family and working directly with families and children in need of support. I am highly organized, with disciplined time management skills. I work well with others through strong communication skills and open-mindedness.

EDUCATION

GRADUATION, MAY 2019
BA IN CRIMINAL JUSTICE | MINOR IN SOCIOLOGY, PLYMOUTH STATE UNIVERSITY

I graduated Magna Cum Laude, with an overall GPA of 3.61. I excelled in classes related to the criminal justice and sociology fields. My interest is due to my desire to work directly with children and families who are in need of support and guidance during the challenging times they may face.

EXPERIENCE

APRIL 2024- CURRENT
FORENSIC INTERVIEWER, GRANITE STATE CHILDREN'S ALLIANCE

In my current role as a forensic interview, I conduct interviews on children who are victims or witnesses of abuse, neglect, or violence in a sensitive, non-leading, and child-friendly manner. My role within the multidisciplinary team (MDT) is to collaborate with law enforcement, child protective services and the county attorney's office to ensure accurate and thorough investigation.

AUGUST 2022- APRIL 2024
STUDENT OUTREACH COORDINATOR, LACONIA SCHOOL DISTRICT

My current position as a Student Outreach Coordinator allows me to work directly with students and their families who are in need of support and services, both at school and at home. My current employment has given me the opportunity to work closely with students, creating positive relationships. Within my role I conduct home visits to connect with families within our district, providing resources and support as needed.

MAY 2019- AUGUST 2022
ASSESSMENT, THE DIVISION FOR CHILDREN, YOUTH AND FAMILIES | LACONIA & CONCORD, NH

My position as a Child Protective Service Worker (CPSW) has allowed me to work directly in the field with families and children in need of support and services. My employment taught me skills on how to effectively assess abuse and neglect within a home. During my time with Division, I worked closely with local law enforcement, the Child Advocacy Centers, local resources and our court system.

JANUARY 2019- MAY 2019
INTERNSHIP, CHILD ADVOCACY CENTER | LACONIA, NH

Throughout my internship I was able to learn and observe how the multidisciplinary team functions. I was also given the opportunity to observe forensic interviews. My time with the CAC gave me skills to effectively and appropriately speak with children.

SKILLS

- Reliable
- Organized
- Strong critical thinking skills
- Case management
- Active listener

HALEY M. GRAVEL
[redacted]

Professional Profile

- Highly motivated, results-driven performer with significant experience with adolescents, youth development, juvenile justice, and court proceedings.
- Adaptive, receptive learner who thrives at interpersonal communication, conflict resolution, teamwork, and public speaking.
- Perseverant, resourceful achiever with strong verbal and written communication skills who flourishes when multi-tasking and working with others.

Education

Loyola University Chicago – Chicago, Illinois — May 2015
Bachelor of Science: Dual Degree in Psychology and Criminal Justice & Criminology
Magna Cum Laude; 3.86 GPA
Deakin University Geelong – Victoria, Australia — 2014
Study Abroad Program

Professional Overview

Granite State Children's Alliance Forensic Interviewer – Hillsborough County NH April 2023 to present

- Forensic Interviewer at the Child Advocacy Center of Hillsborough County
- Conduct developmentally sensitive and legally sound interviews, for the purpose of gathering factual information from children regarding abuse or exposure to violence for an investigation.
- Actively participate in and stay up to date on trainings, webinars, conferences, and peer-reviewed research in order to maintain competency, neutrality, and practice-informed techniques during interviews.
- Engage with other forensic interviews during frequent Peer Review meetings in order to receive and provide feedback, suggestions, and ways to improve interview techniques.
- Facilitate multidisciplinary team meetings and monthly Case Reviews with members of the investigation for the purposes of relaying pertinent information, strategizing effective investigative procedures, and informing the team members of investigative developments.

Division for Children Youth and Families Social Worker – Nashua, NH 2019 to 2022

- Child Protective Services Worker III – Assessment and Certified Mentor
- Investigated concerns of abuse and neglect involving children by interviewing children, families and collaterals, such as doctors, mental health professionals, and school staff.
- Maintained professionalism and provided support while working with families of varying socio-economic statuses, ethnicities, and backgrounds.
- Collaborated with families, law enforcement, and community supports to ensure the safety and wellbeing of children by composing Action and Safety Plans, facilitating engagement with community resources, and offering educated recommendations and referrals.
- Documented interviews and contacts, prepared court reports and affidavits, filed petitions, and formulated safety plans for families.
- Actively participated in multidisciplinary team meetings and specialized focus groups to provide constructive feedback regarding case practice and policy to supervisors, field administrators, and the Office of the Child Advocate.

Sununu Youth Services Center Youth Counselor II – Manchester, NH 2017 to 2020

- Youth counselor and case manager for juveniles within a residential detention facility tasked

with ensuring a safe and secure living environment.
- Organized and oversaw general activities, interactions, and treatment of juveniles, while provided constant oversight of male and female youth under the age of 18.
- Generated daily grades, behavior reports, and juvenile progress updates.
- Assisted, redirected, and oversaw juvenile behavior as it related to facility rules, policies, and overall behavior within the facility, to better prepare them for release and reintegration.

AmeriCorps NCCC Corps Member – Southwest Region, Denver CO 2016 to 2017
- Dedicated 10 months of government service working on a team of peers with different nonprofit organizations in southwestern America: *Assistant Team Leader, Recruiter, Portfolio Editor.*
- Led team of peers during service and volunteer projects, quantified and documented weekly progress and projections, presented project results to unit, and wrote team portfolios compiling totality of information from service and volunteer projects.
- Collaborated with Habitat for Humanity in CO for 6 weeks constructing and renovating condominiums. Served the community and "at-risk" youth in NM, for 3 months as staff member at Boys and Girls Club and teacher at Apple Tree Educational Center. Partnered with the Montezuma School to Farm Project in CO for 3 months installing and maintaining school gardens and orchards, constructing garden infrastructure, and educating elementary school students.

Manchester School District Paraprofessional - Smyth Road Elementary School, Manchester NH 2016
- Paraprofessional in an Autism Classroom for 5- to 7-year-olds; CPI certified.
- Worked with individual students and groups to help further developmental and educational skills of students.
- Daily tasks included learning sessions with students, assistance with bathroom use, snack and lunch assistance, recess duties, and full-time supervision.

Juvenile Probation Intern – Cook County Juvenile Probation, Chicago IL 2015
- Actively witnessed the daily routines of Chicago and Evanston Juvenile Probation Officers.
- Observed in court and excelled at office work including PowerPoint presentations, editing Policies and Procedures, and handling case files.
- Co-led Freedom from Smoking Program and additional presentations for Cook County employees.
- Interacted daily with juveniles on probation and families, as well as with social service organizations and rehabilitation and residential treatment centers.

Aftercare and Substitute Teacher, Camp Counselor- St. Benedict Academy, Manchester NH 2015
- Supervised elementary school students from grades Kindergarten to 6.
- Assisted students with homework, lesson plans, and daily educational activities.

Experience Highlights

Leadership – Certified Child Protective Services Worker Mentor, AmeriCorps NCCC Assistant Team Leader, Executive Board Member for Loyola University Chicago Club Sports to include President, Vice President, and Secretary.

Melody Dion

[redacted]

PROFESSIONAL SUMMARY

Reliable, and detail-oriented with over seven years of broad-based experience. Skilled at building relationships in person to families of diverse backgrounds, cultures and experiences. Deep understanding of the importance of customer service, advocacy and guidance.

PROFESSIONAL SKILLS

Microsoft Office | Interviewing | Documentation | Communication | Support | Organization

EDUCATION

Bachelor of Science – Human Services, *Granite State College, University System of NH, Manchester NH*

WORK EXPERIENCE

Granite State Childrens Alliance, *Bedford NH* February 2023 - Present
Forensic Interviewer at Hillsborough County South Child Advocacy Center, *Nashua NH*

- Trained in NCAC Child Forensic Interview (CFI) Structure, April 2023
- Trained in FIND Adapted for Individuals Who Do Not Speak, January 2023
- Provides forensic interview services to assist child victims of crime and witnesses in a neutral, fact finding manner to fulfill and comply with interviewing guidelines, state statute and national accreditation requirements

Waypoint, *Manchester NH* January 2015 – February 2023
ISO Case Manager/ Family Therapist

- Gather and report extensive documentation for each family
- Knowledge of child abuse, social service system and ability to engage children of all ages
- Coordinate with multidisciplinary team including DCYF, Law Enforcement and Mental Health
- Assess family needs and develop plans to connect families to community resources
- Provide parent education and crisis management, coach and educate parents to improve skills

Parent Aide

- Collaborate with families and parties to create a safe environment for visits
- Provide supportive counseling, health and safety education

Kohls, *Bedford NH* February 2012 – March 2021
Cash Office and Customer Service

- Maintained the balance of the store safe
- Conducted and assisted customers with their applications
- Collaborated with Managers to quickly resolve customer complaints with appropriate action.

Robert F. Collinsworth

[redacted]

EXPERIENCE

2016-Present **Monadnock Child Advocacy Center** **Keene, NH**
Family Support Specialist

Provide child victims of abuse, and their families, with support before, during, and after the Forensic Interview process· Provide support to children and caregivers during times of crisis· Make referrals to and connect families with community resources· Collaborate with the Multi-Disciplinary Team (MDT) for scheduling of interviews· Collaborate with the MDT for follow-up after interviews· Liaison between families and the MDT· Connect with community agencies· Advocate for families and encourage them to feel empowered to advocate for themselves· Assist in training community members about the signs of child abuse and neglect and mandating reporting.

1987-2016 **Keene Police Department** **Keene, NH**

April '87 – October '88 Patrol Officer

Responsible for uniformed patrol zones to include traffic control and enforcement as well as accident investigations, misdemeanor criminal investigations, crime scene investigation and control, preliminary investigations as first responder, community liaison with local school district, armorer, platoon property officer tasked with ensuring chain of custody and courtroom preparation.

October '88 – June '16 Detective

Responsible for felony level investigations from onset through prosecution to include, but not limited to, detailed crime scene investigations, witness identification and interviews, suspect identification and interviews, arrest and search warrant preparation and execution, and to ensure the coordination of services for victims and families. I am routinely expected to present investigations to Cheshire County Superior Court Grand Juries and other courtroom testimony.

Assigned to monitor and oversee uniformed officer's investigations of misdemeanor crimes. I have been a member of the Keene Police Department Tactical Team. I developed and implemented a school district, "Officer Friendly" program. The program focused on personal safety and encouraged elementary school aged children and their families to establish better interpersonal communications. I established an initial Keene Police Department volunteer program to coordinate with the Keene School District to assist with Project Graduation in staffing and fund raising.

Developed and established the Keene Police Department Polygraph Unit in 2000. I have conducted or overseen in excess of one thousand examinations. As the founder of the Polygraph Unit I am also assigned as the Keene Police Department's interview instructor. I am responsible for the professional

training of all new police officers in the skills of interviewing witnesses, victims and suspects as well as specific instruction in both State and Federal case law pertaining to interviews. I am responsible for overseeing the Keene Police Department Polygraph Unit, to include annual trainings, equipment and to ensure that the unit is in compliance with State and Federal laws and protocols.

I have developed and written department policy and guidelines (Interview and Interrogation) for use in the Keene Police Department's accreditation process.

October '84 – October '87 United States Army *Hanau, Germany*

Responsible for the duties of a United States Military Police officer to include, but not limited to, the enforcement of laws of the Uniformed Code of Justice. Promoted to Corporal and assigned as a squad leader. I was responsible for the conduct and duties of the twelve members in this squad to include review and submission of all related paperwork.

Assigned as the liaison with the local German community to ensure and establish a cooperative and productive relationship.

EDUCATION

September '83 – May '83 University of New Hampshire Durham, NH

September '83 – May '84 Keene State College Keene, NH

TRAINING

NH Police Standards and Training Council; Recruit Academy
NHPSTC Child Abuse Investigations
Federal Bureau of Investigation; Collection and Preservation of Physical Evidence
Institute of Police Technology; Critical Report Writing
University of Delaware; Interview and Investigation of Adult Female Sex Assault Victims
University of Delaware; Interview of Child Exploitation and Sexual Assault Victims
Drug Enforcement Agency; Illicit Drug Investigations
Department of Justice; Drug Investigations
American Society on the Abuse of Children; Phenomenon of Repressed Memory
NHPTSC; Interview and Interrogations
Juvenile Conference Committee; Juvenile Law Related Education
International Association of Chiefs of Police; Advanced Concepts in Criminal Investigations
New Hampshire Bar Association; Juvenile Law Related Education and Techniques
State of NH Department of Health and Human Services; Surviving Sexual Assault Victimization
Office of Juvenile Justice; Child Abuse and Exploitation Investigative Techniques
Governor's Commission on Domestic Violence; Domestic Violence Investigation
McIntosh College; Psychological Profiling of Child Predators

New England Institute of Law Enforcement; Interviewing through Behavioral Analysis
NH Office of Attorney General; Hospital Protocol for Sexual Assault Investigators
Academy of Scientific Investigative Training; Polygraph Operator
Academy of Scientific Investigative Training; The Art of Lie Detection
Academy of Scientific Investigative Training; Sexual Offender Polygraph Examination
IPTM; Statement Analysis
NHPSTC Advanced Statement Analysis
Maine Polygraph Association; Use of Polygraph in Child Sexual Assault Investigations
Connecticut Polygraph Association; Interview Techniques
State of NH Attorney General's Office; Protocol in Adult Sexual Assault Investigations
Maine Polygraph Association; Use of Polygraph For Justice and Public Safety
Academy of Scientific Investigative Training; Forensic Interview Certification

COMMUNITY INVOLVEMENT

Founding Board Member of DAFFYS Teen Center; Keene, NH
Law Related Education Instructor Volunteer
Keene High School Project Graduation volunteer
Fall Mountain Regional High School Project Graduation volunteer
Keene Community Kitchen volunteer
Bellows Falls Community Kitchen volunteer
Walpole Youth athletic coach and official
Fall Mountain Parent Teacher Group member
Fall Mountain Regional High School Varsity Basketball coach
Impact Monadnock Steering Committee member
Impact Monadnock Implementation Committee and Development Team

PERSONAL INTERESTS

My personal interests include volunteering, the outdoors, hiking, kayaking, physical fitness, reading, travel, as well as my two daughters Rebekah and Abigail.

MELISSA ORIANI
[redacted]

Experienced social worker interested in advancing my career while continuing to assist victims of crime.

EXPERIENCE

Child Advocacy Center of Hillsborough County | Manchester, NH August 2016 – Present

Family Support Services Coordinator (April 2023-present)

- *Develop and coordinate training for new Family Support Specialists within the Granite State Children's Alliance's.*
- *Coordinate training for Family Support Specialists*
- *Expand Family Support Services for victims and families served at CACs within the GSCA and statewide.*
- *Continue to perform duties as Family Support Specialist.*

Family Support Specialist

- Provide child victims of abuse, and their families, with support before, during, and after the Forensic Interview process.
- Provide support to children and caregivers during times of crisis.
- Make referrals to and connect families with community resources.
- Collaborate with the Multi-Disciplinary Team (MDT) for scheduling of interviews.
- Collaborate with the MDT for follow-up after interviews.
- Liaison between families and the MDT.
- Connect with community agencies.
- Advocate for families and encourage them to feel empowered to advocate for themselves.
- Assist in training community members about the signs of child abuse and neglect and mandating reporting.

Division for Children, Youth and Families | Manchester, NH April 2012 – August 2016

Child Protective Service Worker

- Establish and develop relationships with children and families to assess safety of the child.
- Conduct interviews of the victims and perpetrator within time frames.
- Evaluate the risk if the child remain in the home and recommend course of action.
- Manage workload with many families at different levels of need.
- Respond to urgent calls.
- Collaboratively work with community agencies.
- Place child(ren) outside of their home when found it is not safe for them to remain in their home.
- Coordinate and encourage communication between foster parents, relative caregivers and birth parents.
- Cover the office and assign new assessments.
- Participate in committee to improve the assessment process.
- Mentor new employees.

City of Manchester | Manchester, NH September 2009 – April 2012

Recreation Specialist II

- Supervise youth who would come to the youth center after school.
- Assist the youth in working with computers, completing homework, and participating in activities.

EDUCATION, SKILLS & CERTIFICATIONS

Bachelor of Social Work May 2011
University of New Hampshire
Graduated with honors
Member of the Social Work Honors Society
Teaching Assistant
Interned with the Division for Children, Youth & Families

Solution Based Casework Certification 2014
Forensic Interviewing Certification August 2019
Victim Advocacy Trainings August 2016-Present
Mentor at New Hampshire Victim Assistance Academy
May 2022
Motivational Interviewing Training December 2022

[redacted] [redacted]

Gretchen R. Ricks, M.A.

Education

M.A. in School Counseling – December 2003
Trinity University — Washington, DC

B.A. in Broadcast Journalism – May 1998
University of Maryland — College Park, MD

Work Experience

August 2020 - present
Granite State Children's Alliance
Hillsborough County South Child Advocacy Center
Nashua, NH

Program Coordinator/Family Support Specialist

- Oversees the coordination and administration of the daily operations of the Nashua CAC, to include forensic interviewing, family advocacy and case management services.
- Provides on-site support services to the children and families that visit the CAC. Services include mental health and specialized medical referrals, referrals to local crisis centers, and continued follow-up support post forensic interview.
- Assists CAC multidisciplinary team members, to include members of law enforcement, child protection, county attorneys, and crisis center staff.
- Coordinates and monitors case progress.
- Maintains case files.
- Coordinates and facilitates CAC monthly case review where the MDT analyzes select cases, provides case updates and discusses best practices.
- Provides community education, outreach and prevention of child maltreatment.

February 2016 - July 2020
Bridges: Domestic & Sexual Violence Support
Nashua, NH

Child Advocate

- Attended forensic interviews at the Child Advocacy Center (CAC) in Nashua and Derry as a member of the multidisciplinary team (MDT.)
- Provided the non-offending caregiver with emotional support, education surrounding child abuse, and community resources and referrals while their child was being interviewed.
- Managed all follow-up services for families that attended the CAC by assisting with tasks such as finding counseling, helping to file court paperwork including temporary restraining orders, advocating for children in school settings, and providing ongoing emotional support.
- Worked collaboratively with members of the MDT to provide families with case updates, and to advocate on their behalf with team members.
- Attended monthly case review meetings with members of the MDT to analyze select cases and discuss best practices.
- Facilitated 9 hours of the Bridges 30-hour volunteer training program three times per year.

- Developed and facilitated educational presentations pertaining to domestic violence and sexual assault for various audiences including the general public and local agencies.
- Facilitated 8-week support groups for children who have witnessed domestic violence in their homes.
- Participated in staff rotation of on-call hours for 24-hour support line, to include answering phone calls from victims of domestic violence, responding to the local hospitals and police departments to support victims of sexual assault and domestic violence, and provided after-hours support to residents of the confidential shelter.
- Provided direct service to walk-in clients at the Nashua office. Offered emotional support, community resources and referrals, court advocacy, and assistance with filing paperwork for local resources such as housing and legal aid.
- Stayed up-to-date on recent trends and resources surrounding child abuse and the impact that domestic violence has on families.
- Recognized by the Hillsborough County South CAC and Granite State Children's Alliance as a recipient of the Hands of Hope Everyday Hero Award (November 2017.)

December 2003 – June 2006
Washington-Lee High School
Arlington, VA

School Counselor
- Promoted the intellectual, emotional, and social growth of all students.
- Assisted students in building a foundation to develop self-respect, awareness of others, and positive attitudes toward acquiring knowledge.
- Developed and implemented programs pertaining to the college search process, academic advising, study skills, and other counseling related topics, to both students and parents.
- Utilized group and responsive counseling strategies to assist students in knowing their own learning pattern, and to develop and plan their personal educational experience.
- Guided students through the college application and financial aid search process.
- Wrote more than 75 letters of recommendation each year for senior students applying to college and other post high school endeavors.
- Assisted students in developing decision-making skills and provided related experiences to help them attain understanding of their abilities, interests and values.
- Established relationships with colleagues, students, parents, and the community which reflect recognition of and respect for every individual.

September 2003 – December 2003
Washington-Lee High School & Long Branch Elementary School
Arlington, VA

Counseling Intern

June 1998 – August 2003
Trinity University
Washington, DC

Director of Undergraduate Admissions (5/02 - 8/03), Co-Director of Undergraduate Admissions (7/00 - 5/02), Associate Director of Undergraduate Admissions (11/99 - 7/00), Undergraduate Admissions Counselor (6/98 - 11/99)

- Supervised a staff of eight, reported to and worked directly with the Vice President for Marketing and Admissions; developed year long marketing and recruiting plans for the College of Arts & Sciences Admissions team, set goals for individual admissions counselors, and supervised the attainment of their goals.
- Exceeded the strategic and budgetary goals by 12% for the Fall 2002 semester, resulting in the largest class of new students in over 20 years.
- Posted a 40% increase in new student enrollment from the Fall 2001 to the Fall 2002 semester.
- Managed all recruitment activities, inquiries, and applications for new transfer students.
- Organized and facilitated campus visit days, presented workshops to prospective students and parents pertaining to college admissions and financial aid.
- Served as liaison to the Student Financial Services Office and Athletics Department.
- Made the final admission decision for all College of Arts & Sciences applications.
- Recruited students from a specific geographic region to enroll at Trinity, regularly reviewed applications for admission and merit-based scholarships, and traveled extensively to recruit students.

Julia Sullivan

[redacted]

EDUCATION

UNIVERSITY OF NEW HAMPSHIRE Durham, NH
Bachelor of Science Human Development and Family Studies Concentration in Family Support Dec 2022
GPA: 3.65
• Relevant Coursework: Children, Adolescents & the Law, Race, Class, Gender & Families, Intimate Relationships and Families, Human Development, Juvenile Crime and Delinquency
• Awards & Honors: Deans List High Honors Spring 2020, Deans List Honors Fall 2020, Deans List Highest Honors Spring 2021, Deans List Honors Fall 2021

EXPERIENCE

Greater Lakes Child Advocacy Center, Granite State Childrens Alliance Laconia NH
Family Support Specialist May 2023-Present
• Coordinate with the multidisciplinary to schedule interviews.
• Formulate mental health and medical referrals for children and adults.
• Provide follow-up conversations and support to families.
Strafford County Child Advocacy Center Dover, NH
Intern Sept 2022 – Jan 2023
• Initial data entry of cases into NCAtrack.
• Consider resources and referrals to best support families.
• Observe interviews then write subsequent reports.
Household Nanny Dover, NH
Nanny Jul 2021 – May 2023
• Ensure proper care to five children aged 2 months to 8 years.
• Help develop and monitor family schedule.
• Organize and conduct age-appropriate recreational activities, such as games, arts and crafts, sports, and playdates.
Lake Winnipesaukee Golf Club New Durham, NH
Server/Bartender May 2021 - Present
• Check with customers to ensure that they are enjoying their meals and take action to correct any problems.
• Assist host by answering phones to take reservations or to-go orders, and by greeting, seating, and thanking guests.
• Perform cleaning duties, such as sweeping and mopping floors, vacuuming carpet, tidying up server station, taking out trash, or checking and cleaning restrooms.
Nashua School District Nashua, NH
Substitute Teacher Jan 2020 - Feb 2021
• Taught basic skills such as color, shape, number and letter recognition, personal hygiene, and social skills.
• Read books to entire classes or to small groups.
• Enforced all administrative policies and rules governing students.
Sky Meadow Country Club Nashua, NH
Pool Waitress/Bartender Apr 2019 - Sep 2020
• Checked identification of customers to verify age requirements for purchase of alcohol.
• Cleaned bars, work areas, and tables.
• Recorded and fulfilled food and beverage orders.
Dough Lib Nashua, NH
Manager Apr 2018 - Mar 2019
• Established schedule to ensure coverage of operation.
• Maintained inventory and placed weekly orders.
• Provided friendly customer services.
Jump On In Nashua, NH
Supervisor Aug 2016 - Apr 2018
• Ensured the safety of all participants, through establishment and enforcement of rules.
• Supervised employees in the running of birthday parties and special events.
• Organized facility usage and payment over fees.

OUTSIDE INTERESTS

• Enjoy boating, fishing, family activities, card and board games, traveling, and attending sporting events

Annie Lello, MA

[redacted]

HIGHLIGHTS

- Pre-licensed, master's-level clinical under clinical supervision in New Hampshire.
- Extensive clinical mental health experience with diverse client populations in inpatient, outpatient, and crisis treatment settings.
- Trained in Trauma-Focused Cognitive Behavioral Therapy (TF-CBT), Teachable Moment Brief Intervention (TMBI) for survivors of serious suicide attempts, Motivational Interviewing (MI), Illness Management and Recovery (IMR), and various arts-based, expressive modalities.
- Knowledge of evidence-based practices suitable for treating a variety of mental health conditions and differing levels of functional impairment.

EDUCATION

Master of Arts in Clinical Mental Health Counseling — September 2023
Southern New Hampshire University, GPA 4.0

Bachelor of Fine Arts in Musical Theatre — May 2016
Nebraska Wesleyan University, GPA 3.9

CLINICAL EXPERIENCE

Master's Level Behavioral Health Clinician — September 2023-Present
Granite State Children's Alliance (GSCA)-Behavioral Health Program
Manchester, NH

- Offer mental health consultation, psychoeducation, and clinical recommendations to the Multidisciplinary Team (MDT) during forensic interviews.
- Administer clinical assessments to evaluate treatment needs.
- Provide Trauma-Focused Cognitive Behavioral Therapy (TF-CBT) to child victims and their non-offending caregivers.
- Assist caregivers with referrals to behavioral health services and resources as deemed necessary.
- Maintain ongoing relationships with on-site and off-site partner agencies.
- Proficient in SimplePractice software for electronic documentation.

Master's Level Counseling Intern — February 2023-September 2023
C.R.E.A.T.E. / Center for Expressive Arts, Therapy, and Education
Manchester, NH

- Provide outpatient counseling for adolescent and adult clients under supervision of licensed clinical mental health counselor supervisor.
- Fulfill hour and academic requirements according to standards of CACREP.

- Evaluate clients for mental health diagnoses, develop and implement treatment plans, and complete documentation in a timely and professional manner.
- Demonstrate ethically-sound, culturally sensitive, and client-centered treatment while remaining receptive and open to supervisor feedback and guidance to maximize growth and learning.

Mental Health Counselor April 2022-September 2023
Mental Health Center of Greater Mancher-Cypress Center Inpatient Psychiatric Unit
Manchester, NH

- Provide 1:1 crisis intervention counseling in the milieu environment of a sixteen-bed locked, psychiatric unit.
- Utilize evidence-based practices including, but not limited to, Dialectical Behavior Therapy (DBT), Motivational Interviewing (MI), Illness Management and Recovery (IMR) in both individual and group settings.
- Work collaboratively with external and internal referral sources to seamlessly facilitate admission and discharge process and ensure client connection to long-term treatment and support tailored to their individual needs.
- Complete documentation in a timely manner while demonstrating sound clinical judgment, a client-centered approach, and strong attention-to-detail.

Peer Support Specialist II August 2020-April 2022
Riverbend Community Mental Health- Crisis Treatment Center/Mobile Crisis Team
Concord, NH

- Provide immediate support to individuals in crisis upon arrival by sharing personal mental health experience to establish rapport and provide practical guidance.
- Deliver functional support crisis intervention services (FSS-CI) to manage symptoms, promote stabilization and assist clients in returning to pre-crisis level of functioning.
- Assess individuals and work to identify appropriate treatment options, resources and services while collaborating closely with colleagues.
- Stand with and walk alongside clients and offer moral support throughout the intake process and schedule follow-up telehealth and/or office appointments as needed.

CLINICAL TRAININGS

- Trauma-Focused Cognitive Behavioral Therapy (TF-CBT), November 2023
- Teachable Moment Brief Intervention (TMBI), June 2022
- Sand Tray Therapy, June 2023
- Illness Management and Recovery, (IMR) September 2020
- Trauma-Informed Care, September 2020

OTHER PROFESSIONAL EXPERIENCE

Touring Actor/Teaching Artist October 2019-December 2019
Hampstead Stage Company

Barnstead, NH

- Perform up to ten, two-actor theatrical performances of classical literature per week to schools and libraries across the country.
- Facilitate Q&A sessions and theater workshops following performances upon venue request in an engaging and developmentally-appropriate manner.
- Plan travel routes, book lodging and efficiently communicate with company offices and venues when needed.
- Work collaboratively and professionally with co-actor while demonstrating excellent problem-solving, communication and organizational skills.

Front Desk Manager December 2019-June 2019
Power Pilates
Upper East Side, NY

- Maintain high standards of client service, cleanliness, and attention-to-detail in an upscale, Manhattan fitness studio.
- Demonstrate proficiency in use of MindBody software to efficiently coordinate instructor availability, process payment, and manage class rosters.
- Assist clients in-person, via phone, and through email with class registration and by providing extensive and accessible information about the Pilates exercise system.

Server/Barista/Cashier August 2018-March 2020
Hamilton's Bakery
Harlem, New York, NY

- Extensive knowledge of coffee creation including, but not limited to dialing in, pulling espresso and steaming milk.
- Balance cash management, teamwork, and reliability with top tier customer service.
- Manage high-volume cafe while providing efficient and pleasant table service, ensuring pleasant dining experience to both to visiting and returning guests.

Core Staff Member/Social Media Recruiter April 2018 - March 2020
Riviera Caterers
New York, NY

- As a Core Staff Member, receive priority for assignment to higher-caliber events while assisting with new-staff training and orientation.
- Professionally recruit and inform potential, promising staff remotely via popular social media platforms to enhance pool of available staff during high-volume event season.
- Exude the highest standards of service, professionalism, and uniform while catering high-end events, concerts and socials throughout New York City.
- Assist with set-up and breakdown of event, food service, coat check, all while maintaining a clean-cut, approachable, and friendly demeanor.
-

Touring Actor/Lighting Assistant August 2017-December 2017
Chamber Theatre Productions

Boston, MA

- Perform a series of 19th century short stories for middle school students up to five mornings per week.
- Assist with load-in and out of set pieces, construction of lighting systems and travel responsibilities.
- Work effectively with team of eight other tour members and demonstrate strong adaptability to changing circumstances.

Shift Leader November 2016-August 2018
Sprinkles NY
Upper East Side, New York, NY

- Assist management team with store operations to create and maintain positive service experiences for high-volume cupcake bakery.
- Supervise and direct workforce, make daily staffing decisions, monitor inventory levels and ensure customer satisfaction, product quality, and overall safety and security within the store.

Caregiver/Nanny August 2010 – October 2020
Multiple Families
Lee and Durham, NH

- Provide reliable and nurturing care while establishing positive, trusting relationships with both children and caregivers.
- Assist with general tasks including, but not limited to, housework, meal preparation, homework support, child engagement and enrichment activities and transportation to and from school or other locations.

Administrative Assistant August 2016-November 2016
Thompson School of Applied Science
Durham, NH

- Perform general clerical duties to support smooth functioning of collegiate administrative office.
- Assist with organization and facilitation of school and/or staff events, office maintenance, and data entry.

VOLUNTEER EXPERIENCE

Volunteer Advocate September 2021-Present
HAVEN- Violence Prevention and Support Services
Portsmouth, NH

- Provide confidential, nonjudgmental 24/7 phone support, crisis counseling and resources to those affected by sexual and domestic violence, and stalking.

Student Volunteer August 2015-December 2015
Child Advocacy Center (CAC)

Lincoln, NE

- Provide empathic support to both children and caregivers before and after forensic interview process.
- Cultivate safe and engaging space for children awaiting parents return when meeting with the CAC team of professionals.
- Complete administrative duties as needed to support successful functioning of office.

Victoria Cronin

[redacted]

SUMMARY

Clinical Mental Health Counseling student with proven experience in providing crisis intervention, advocacy and support to children and families with specialized training in domestic and sexual abuse. Well versed and connected to local organizations and supports in the community. Substantial background on children development through education and direct experience for ten years. Enthusiastic about collaboratively working with children and their families to meet their needs and goals. Open minded and willing to learn from others.

EDUCATION

Master of Arts in Clinical Mental Health Counseling — September 2023
Southern New Hampshire University- CACREP accredited

Bachelor of Science in Human Services — December 2019
Granite State College

PROFESSIONAL EXPERIENCE

Behavioral Health Clinician — July 2024 – Present
Granite State Children's Alliance

- Participation in Multidisciplinary Team (MDT) interviews to offer support to the MDT regarding the child and family's need for mental health support
- Assess for and advise the MDT regarding risk of suicide and safety concerns of the child and/or family
- Provide Trauma-Focused Cognitive Behavioral Therapy (TF-CBT): An evidence-based treatment for children and adolescents who are experiencing posttraumatic stress symptoms in relation to a traumatic experience or event.
- Provide Child and Family Traumatic Stress Intervention (CFTSI): A short-term, evidence-based, parent child intervention to help reduce trauma symptoms following exposure to violence or abuse
- Referral assistance to community-based agencies providing specialized trauma services.

Mental Health Counselor — December 2023 – May 2024
Clear Reflections Counseling Associates

- Develop and implement individualized treatment plans for clients based on their individual needs.
- Design and integrate creative counseling sessions with play, art, and writing interventions to meet the interests of each client.
- Maintain a caseload of twenty clients, monitoring, and documenting progress.
- Foster and maintain strong relationships with clients and their families.

Court Diversion Intake Worker — April 2023 – Present
The Youth Council

- Interview children and their caregivers to obtain information regarding the youth's background.
- Present information to the court diversion panel highlighting the youth's strengths.
- Collaborate with the court diversion panel to produce creative consequences to add to the youth's contract to mitigate recidivism.
- Educate the youth and families on the laws and regulations in the state of New Hampshire.

Elementary Student Assistance Program Counselor — April 2023 – November 2023
The Youth Council

- Conduct time limited individual and group counseling sessions in school.
- Facilitate prevention and education discussions and programs.
- Implement evidence-based programming and tools.
- Collaborate with school counselors, behavioral specialists, social worker, and teachers to achieve student wellness.
- Communicate with families to address needs and barriers to foster positive outcomes for the child.

Mental Health Counseling Intern February 2023 – September 2023
The Youth Council

- Assess, diagnose, and treat clients who experience symptoms of psychological distress.
- Talk to and provide psychotherapy to clients.
- Participate in weekly supervision.

Nanny February 2019 - Present
Private Nanny

- Foster a nurturing, positive, and loving environment ranging from ages two to seven years old.
- Educate two families on children's development.
- Implement activities weekly to foster social-emotional development.
- Create new strategies to promote positive behaviors.

ACEs & Crisis Response Child Advocate August 2019 - March 2021
Bridges: Domestic & Sexual Assault Support Center

- Started as an intern and was promoted to an employee after internship.
- Created a support group curriculum for three children who entered the shelter under the age of six.
- Developed the new role by establishing goals and needs in the community.
- Innovate new ways to outreach and collaborate with the community.
- Advocate for clients with police departments, DCYF, counselors, and court.
- Identify problems, explore options, and support clients in making their own decisions.
- Offer emotional support, assistance, advocacy, referral information, and follow-up as needed.
- Identified a need and created a LGBTQ+ training with activities and information.

PROFESSIONAL ASSOCIATIONS

CAST
Community Action for Safe Teens
The National Society for Leadership & Success

Sherry A. Lapointe

[redacted]

Licensed Clinical Mental Health Counselor

Qualifications

- ★ Over 30 years professional experience working with children and families
- ★ Exceptional written and verbal communication skills
- ★ Supportive leadership style
- ★ Flexible, energetic, creative thinker
- ★ Trained in evidence based models (TF-CBT, CPP, SBC, and MI)
- ★ Approved supervisor for the NH Board of Mental Health

Professional Clinical Experience

Program Coordinator/Clinical Supervisor
Waypoint, Keene, NH (4/2019 to Present); Manchester, NH (12/2021 to present)

- Provides weekly clinical supervision to ISO/IHB and PA staff in Keene and Manchester
- Plans and runs weekly group supervision meetings
- Works with trainer to ensure new staff are able to meet the needs of their positions
- Works collaboratively with members of the Family Preservation Department and referral sources
- Supports program manager in planning and running monthly team meetings
- Oversees the staff work and files to ensure they are compliant with state regulations and agency policies

Family Therapist
Waypoint (Formerly Child and Family Services of NH), Keene, NH (10/2011 to 4/2019)

- Office-based individual and family therapy
- Engages families in effective in-home counseling services at a variety of service levels (TT, IHB, ISO)
- Provides case management, family therapy, and case work as needed
- Works cooperatively within a team environment
- Provides trauma assessments and treatment as needed
- Supervisor for clinicians working toward licensure

Familystrength, Keene, NH (05/2009 to 10/2011)

- Provided effective in-home counseling for at risk families
- Referred families to community organizations to attain needed services
- Provided written assessments and reports for DCYF, DJJS, and the district court system
- Developed effective service plans with clearly written goals
- Worked collaboratively with DCYF and DJJS
- Actively participated in peer staff meetings and in-service trainings

Professional Writing

Columnist for "The Monadnock Family" and "Healing Perspectives" columns
The Monadnock Shopper News, Keene, NH (1996 - present)

- Researches relevant family and mental health topics
- Writes articles with family and mental health themes relevant for area families

Rianna Bazzinotti, LICSW
[redacted]

Objective

To apply evidence-based practices and honor the NASW code of ethics while working with clients in a trauma-informed clinical setting.

Education

Gordon College
Wenham, MA
BA Social Work
Graduation: May 16, 2015

Columbia University School of Social Work
New York, NY
MS Social Work
Graduation: May 16, 2018

Experience

Licensed Behavioral Health Clinician — August 2024-present (full time)
Granite State Children's Alliance Behavioral Health Program

- Provide trauma-informed clinical consultation to the multidisciplinary team at forensic interviewers through Merrimack County Advocacy Center
- Provide clinical assessment and treatment to youth and families involved in the forensic interviewing process.

Individual Clinician and Group Skills Class Teacher — August 2022-present (part time)
DBTforYou

- Provide individual DBT therapy for children ages 12-18
- Teach DBT skills group weekly to adolescents and families
- Teach parenting group weekly for parents of children ages 8-12 with emotional dysregulation

Child and Adolescent Clinician — December 2019- August 2024(full time)
The Mental Health Center of Greater Manchester

- Develop and implement clinical treatment plans for children, adolescents, and families
- Conduct safety assessments using the Columbia Suicide Rating Scale and create safety plans
- Provide individual, family therapy and case management
- Participate in DBT-A consult and teach skills in full DBT-A group
- Conduct intakes and complete bio-psychosocials for incoming families/ give diagnoses and treatment recommendations based on intake assessment
- Contracted with Manchester School District for 2023-2024 school year to provide in school therapy and intakes for students and provide consultation for administration and guidance counselors

Child and Family Therapist — June 2018-December 2019
Nashua Children's Home — Nashua, NH

- Developed treatment plans for residential treatment with clients age 8-18
- Provided weekly individual and/or family therapy for clients at least 1 hour/week
- Provided case management and coordination between parents/guardians, DCYF, etc
- Attended client's court hearings for family court/ juvenile justice matters

Rianna Bazzinotti, LICSW
[redacted]

Primary Therapist (Social work intern) — **September 2017- May 2018**
Henry Ittleson Child Research Center — Bronx, New York, NY

- Created treatment plans for 8-12 y.o with multiple psychiatric diagnoses in a residential setting
- Provided weekly individual and/or family therapy for 1 hour/week
- Implemented discharge plans by coordination of community services

Residential Counselor — **September 2015-July 2017**
Nashua Children's Home — Nashua, NH

- Implemented treatment plans developed for adolescent girls in residential setting
- Provided crisis intervention and stabilization
- Coordination of recreational activities for individuals and groups

ESOL program coordinator — **May 2015- September 2015**
Bosnian Community Center for Resource Development — Lynn, MA

- Taught three levels of ESOL classes to adult immigrants
- Promoted and planned cultural events

Relevant Skills and Trainings

- Knowledge and comfort using telemedicine
- Strengths-based approaches
- Knowledge/application of NASW code of ethics
- Experience and knowledge of use of electronic medical records
- Specialized training in suicide assessments, safety planning and crisis intervention
- Certification in 7 Challenges Evidence Based practice (Substance abuse interventions for ages 14-25)
- Certification in DBT for Eating Disorder treatment and DBT-Adolescents
- Knowledge of evidence-based trauma focused interventions such as TF-CBT, MATCH, and TF- play therapy, and CFSTI
- Experience implementing DBT-A and DBT-C interventions, teaching skills group and parenting groups
- Use of PHQ, GAD, Hope Scale, UCLA brief, CANS and other diagnostic assessment tools

MEGHAN R. NOYES
[redacted]

PERSONAL ATTRIBUTES/CAPABILITIES

Strong communication skills-Honest-Dependable
Enthusiastic-Dedicated-Accountable-Patient
Empathetic-Flexible-Ability to Multi-task

EDUCATION

MS in Psychology, Southern NH University, September 2023
4.0 GPA on 4.0 basis
Bachelor of Arts Degree in Criminal Justice, Plymouth State University, May 2006
3.7 GPA on 4.0 basis
Associates Degree in Criminal Justice, McIntosh College, Dover NH, May 2004
3.87 GPA on 4.0 basis
Certified Part-time NH Police Officer, December 2008.
Nationally Trained Forensic Interviewer, January 2007.
Conducted over 2550 interviews of reported abuse victims as of 12/01/2023

AWARDS

- 40 Under Forty presented by the Union Leader Recipient. 2022
- City of Laconia, Debra Bienlarz Outstanding Service to Youth Award. 2010
- Academic Award. 254th NH Part-time Police Academy. December 2008
- Excellence in Criminal Justice Award, McIntosh College. May 2004

CIVIC AFFILIATIONS

Family Violence and Prevention Council, Belknap County. 2010-2017
Alpha Phi Sigma-Vice President Honor Society. 2005-2006
Big Brothers and Big Sisters. 2000-2002

RELATED EXPERIENCE

Director of CAC Services, Granite State Children's Alliance January 2007-Present
Laconia, NH

- Daily procedures include supporting and supervising direct service staff, providing training to Multi-Disciplinary Team members in the areas of child abuse/forensic interviewing, maintaining and monitoring NCA National Accreditation standards, conducting forensic interviews, and training and prevention outreach within the community.

Patrol Officer, Gilford Police Department January 2023-Present
- Daily procedures include responding to emergency and non-emergency calls for service, traffic enforcement, and representation in community events.

Special Deputy, Belknap County Sheriff's Department June 2016-January 2023
- Daily procedures included transportation of inmates to court hearings, transportation of IRA individuals to psychiatric facilities, responding to emergency and non-emergency calls, execution of warrants and extraditions throughout the Northeast/Country and participating in on-going law enforcement trainings.

Patrol Officer, Part-time, Plymouth State University Police August 2008-October 2017
- Daily procedures included responding to emergency and non-emergency calls, issuing parking violations, participating in University Police trainings and participating in University events/trainings.

Community Service Officer, Laconia Police Department May 2006-January 2007
Laconia, NH
- Daily procedures include responding to non-emergency calls, issuing parking violations, and attending community events.

REFERENCES- Available upon request.

Nicole C. Ledoux, MCJ

[redacted]

SUMMARY

A proven leader, innovative thinker, collaborative problem solver with excellent written and verbal communications skills. Engaging presenter and experienced educator with successful leadership experience in the criminal justice and victim services field.

EDUCATION

Master of Science Criminal Justice — **April/2022**
Southern New Hampshire University, GPA 4.0

Bachelor of Science Criminal Justice — **June/1994**
University of Massachusetts Lowell

KEY SKILLS

- Communication
- Problem Solving
- Collaboration
- Proven Leader
- Crisis Management
- Innovative thinker

PROFESSIONAL EXPERIENCE

Chief Program Officer — **9/2018-Present**
Granite State Children's Alliance

- Ensure quality victim service delivery that meets National Children's Alliance Standards for Child Advocacy centers
- Assess and develop solutions for gaps in services for children and families
- Assess and develop solutions for gaps in medical and mental health service referrals
- Ensure quality data collection and analysis to understand service needs
- Develop innovative and collaborative programs to meet the needs of children and families
- Supervision of direct service management and staff

Instructor/Curriculum Development — **4/2018-Present**
Granite State Police Career Counseling

- Develop curriculum and instruct law enforcement in-service trainings related to juvenile delinquency, child abuse and sexual assault

Adjunct Faculty-Criminal Justice Program — **8/2022- Present**
New Hampshire Institute of Technology

- Develop curriculum and instruct students in various topics related to the criminal justice field.

Adjunct Faculty-Justice Studies Program — **2/2023-Present**
Southern New Hampshire University

- Develop curriculum and instruct students in various topics related to the criminal justice field.

Detective Lieutenant — **7/2015-9/2018**
Manchester NH Police Department

- Supervise Detective Sergeants, detective, and civilian personnel
- Oversee investigations of child homicides, sexual assaults, assaults human trafficking, child abuse and other special victims' crimes
- Collaborate with child protection, prosecution, and victim services agencies
- Develop collaborative law enforcement programs to meet the needs of children exposed to trauma

Detective Sergeant **9/2012-7/2015**
Manchester NH Police Department

- First Line supervision of the detectives assigned to the Juvenile Investigative Unit.
- Supervise the Child Abuse and Sexual Exploitation Unit detectives, MPD Internet Crimes against Children Task Force detectives, juvenile delinquency detectives and school resource officers.
- Represent the MPD on the multi-disciplinary team involved in the investigation of physical abuse, sexual abuse, and neglect of children.

Patrolman/Detective **3/1996-9/2012**
Manchester NH Police Department

- Patrol Officer/K-9 Handler
- Community Police Officer
- School Resource Officer
- Detective-Child Abuse and Sexual Exploitation Unit (CHASE)-responsible to work as part of a multi-disciplinary team in the investigations of child homicides, child physical abuse, sexual abuse, and neglect investigations.

BOARDS AND AFFILIATIONS

- Manchester Police Department Critical Incident Management Team-2012-2020
- Executive Board Granite State Children's Alliance-2013-2018
- Advisory Board Elliot Hospital Pediatrics-2014-2017
- Attorney General's Task Force on Child Abuse and Neglect-2015-Present
- Executive Board Manchester Police Athletic League-2017-2022
- New Hampshire Human Trafficking Task Force-2015-Present
- Curriculum Committee/Instructor New Hampshire Special Victims Advocate Academy 2018-Present
- Curriculum Committee/Instructor NH Attorney General's Annual Partner for a Future Without Violence Conference-2015-Present

PROFESSIONAL DEVELOPMENT

• Full-Time Police Officer Certification -New Hampshire Police Standards and Training	1996
• Field Training Officer Certification -New Hampshire Police Standards and Training	2008
• Motion Drafting & Legal Research- New Hampshire Police Standards and Training	2009
• Human Trafficking- New Hampshire Police Standards and Training	2010
• Investigative Fundamentals-Manchester Police Department	2010
• Sexual Assault Investigations for Law Enforcement-NH Attorney General's Office	2010
• Juvenile Sex Offender-RTT Associates	2010
• Advanced Forensic Interview Training-NH Network of Child Advocacy Centers	2010
• Child Abuse Investigations-Office of Juvenile Justice and Delinquency Prevention	2011
• Online Investigations- National Consortium for Justice Information and Studies	2011
• Individual Crisis Intervention and Peer Support- ICISF & UMBC	2013
• Group Crisis Intervention-ICISF & UMBC	2013
• Exploring the Sex Offender and Physical Abuser-Scott A. Johnson, MA, LP	2015
• Law Enforcement Leadership Academy-Velocity Performance	2016
• Women's Leadership Institute-International Chiefs of Police Association	2016
• Vicarious Trauma Toolkit-Train the Trainer-Northeast Region CAC	2019
• Youth with Problematic Sexual Behaviors- National Children's Alliance	2019
• Certified Forensic Interviewer Training-National Children's Alliance	2019
• Reducing Vicarious Trauma at Child Advocacy Centers-National Children's Alliance	2019

- Supporting Caregivers and Working Effectively with Teams-CAC Summit 2022
- Following the Evidence in Child Sex Trafficking Cases-Julie Kenniston, MSW, LISW 2022
- Partnering for a Future Without Violence Conference- NH AG's Office 2018-2022
- Advance Forensic Interviewing-Zero Abuse Project 2023
- Understanding Intimate Partner Violence and Child Abuse-Northeast Region CAC 2023
- Working with Difficult Caregivers-Andrew Wolf, LMFT 2023
- Stress Management and Resiliency-Eileen McKone 2023
- Working with Caregivers: YPSB-Abby Lalone, MS, LCMHC, LMHC 2023
- Strategies for Supporting Caregivers-Jessica Wozniak, Psy.D & Jessica Griffin, Psy.D 2023

Joy Barrett

Home: [redacted]

GSCA Office: [redacted]

BOARDS & COMMITTEES

Child Fatality Review Committee
- *Member 2016 – present*

Sexual Assault Nurse Examiner (SANE) Advisory Board
- *Member 2016 – present*

Human Trafficking Workgroup
- *Member 2015 – present*

Attorney General's Task Force on Child Abuse and Neglect
- *Member 2014 – present*

Commission to Address Child Hunger in NH
- *Appointed member 2016 – 2019*

Oversight Commission on Children's Services
- *Appointed member 2016 - 2020*

NH State Youth Council
- *Appointed member 2012 - 2019*

Nashua Education Foundation
- *Board of Directors 2010 - 2017*

Hunt Memorial Building
- *Board Chair 2012 - 2014*
- *Board Trustee 2006 - 2014*

Big Brothers Big Sisters
- *Big Sister 2009 - 2014*

NH EITC Alliance, Concord NH
- *Coalition Member 2005 - 2006*

Great American Downtown
- *Executive Board Member 1999 - 2008*

PROFESSIONAL EXPERIENCE

Granite State Children's Alliance (GSCA)
July 2014 to present
Bedford, New Hampshire
Chief Executive Officer

Provides leadership, direction and oversight to the planning, development, and management of the Granite State Children's Alliance (GSCA), which operates four Child Advocacy Centers in Hillsborough, Belknap and Cheshire counties. Additionally this position supports the needs of the network of Children's Advocacy Centers throughout New Hampshire as Chapter Director. Responsibilities include:

- **Business Planning and Management:** Develops and drives the organization's strategic plan with GSCA Board of Directors and agency staff; manages daily program operations of four CAC locations; provides human resource support for the organization to attract, develop, and leverage staff talent; creates an environment where staff is engaged and performing at high levels.
- **Financial Management:** Develops operational plans and budgets to maximize the financial strength of the GSCA organization while maintaining the integrity of providing exceptional quality service to all constituencies including MDT partners.
- **Resource Development:** Pro-actively develops strong long term relationships with large scale individual, foundation and corporate donors/funders for increased charitable giving to the GSCA organization; maintains donor relationships and engages new prospects to ensure agency fund development strategies are achieved; assists in the coordination of signature fund development events and campaigns to attract and introduce individual donors to the GSCA organization and mission; prepares and submits grant proposals to foundations, municipalities and state/federal government agencies.
- **Board Development:** Participates in cultivating a strong statewide Board of Directors motivated to lead and contribute to the fund development success of the organization; engages board members in outreach of new donors and in the stewardship of existing investors; plans and organizes agency board meetings in partnership with Board Chair.
- **Advocacy:** Provides leadership for statewide advocacy representing the interests of all Child Advocacy Centers in NH; coordinates and oversees all public policy activities, promotes CACs to legislators to acquire and sustain state funding; network and collaborate with statewide and national organizations for the advancement of the CAC mission in NH.
- **Ambassador and Spokesperson:** Represents GSCA at external partnership events and with the media; positively influences partners, the media, and public policies to generate donors, volunteers, and other supporters and resources into the GSCA organization to best serve children and families.

Awards/Honors

- *NH Business Review's Outstanding Women in Business – 2020*
- *Eastern Bank's Community Advocacy Award - 2015*
- *Finalist - A Pitch for Innovation New Hampshire Charitable Foundation - 2013*
- *Twenty-Five Extraordinary Women in Greater Nashua - 2013*
- *Twenty Outstanding Women in New Hampshire – 2013*
- *Great American Downtown Downtown Champion Award - 2006*
- *Greater Nashua Chamber of Commerce Embrace Award Volunteer of the Year - 2003*

Big Brothers Big Sisters of Greater Nashua & Greater Salem
January 2007 to June 2014
Nashua, New Hampshire
Chief Executive Officer

Provided leadership in the development and achievement of Big Brothers Big Sisters' strategic goals for the fulfillment of the mission to help children facing adversity with strong and enduring, professionally supported one-to-one relationships that change their lives for the better, forever. Responsibilities included:

- **Strategic Planning:** Developed the organization's strategic plan with BBBS Board of Directors and agency staff; managed daily program operations using performance metrics and quality indicators to guide operational decision-making.
- **Financial Management:** Developed operational plans and budgets; provided oversight for BBBS invested assets including an endowment account and worked with financial advisors and accountants to ensure transparency and sound financial practices are in place.
- **Resource Development:** Cultivated strong relationships with large scale individual, foundation and corporate donors/funders; maintained donor relationships and engaged new prospects to ensure agency fund development strategies were achieved.
- **Program Impact:** Ensured that comprehensive marketing strategies were developed to attract, engage, and mobilize significant numbers of volunteer mentors into the BBBS organization; ensured programmatic excellence and maximum program impact was achieved by establishing operational benchmarks, setting timelines, and making child safety the number one priority.

Southern New Hampshire Services, Inc., April 2004 to December 2007
Economic Opportunity Center
Nashua, New Hampshire
Program Coordinator

Provided development, coordination, and collaboration for the various programs of the Economic Opportunity Center (EOC). The EOC was developed to assist Nashua area residents with greater economic opportunities thereby helping them to achieve self sufficiency, financial independence, and an enhanced quality of life.

Education & Certifications

- Northeastern University, 1984-1987
  Business Administration Degree Program
- Marist College, 1987-1989
  Bachelor of Science/Business Administration
  Major: Marketing
- Boston University
  Adjunct Faculty Member
- State of New Hampshire, Approved WIA (Workforce Investment Act) training provider, July 2003

Computer Application Experience

- Advanced levels of Microsoft Word, Excel, PowerPoint, Publisher, Access, and Outlook.

GRANT AGREEMENT

The State of New Hampshire and the Grantee hereby
Mutually agree as follows:
GENERAL PROVISIONS

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		**1.2. State Agency Address** 1 Granite Place South, Concord, NH 03301	
1.3. Grantee Name The Child Advocacy Center of Carroll County (CACCC)		**1.4. Grantee Address** 56 Union Street Wolfeboro, NH 03894	
1.5 Grantee Phone # (603)569-9840	**1.6. Account Number** 02-20-20-201510-5021-072-500575	**1.7. Completion Date** 03/31/2026	**1.8. Grant Limitation** $64,074
1.9. Grant Officer for State Agency Kathleen Carr		**1.10. State Agency Telephone Number** (603) 271-3658	
If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Grantee Signature 1		**1.12. Name & Title of Grantee Signor 1** Elizabeth Kelley-Scott, Executive Director	
Grantee Signature 2		**Name & Title of Grantee Signor 2**	
Grantee Signature 3		**Name & Title of Grantee Signor 3**	
1.13 State Agency Signature(s) 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:** Christan Lavers **Assistant Attorney General, On:** / /4/28/25			
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").

Subrecipient Initials EKS
Date 4/10/25

3. AREA COVERED. Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

4. EFFECTIVE DATE: COMPLETION OF PROJECT.

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

5. GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

6. COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

7. RECORDS and ACCOUNTS.

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership

8. with, the entity identified as the Grantee in block 1.3 of these provisions

8.1. PERSONNEL.

The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized

8.2. to perform such Project under all applicable laws.

The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with

8.3. the State, or who is a State officer or employee, elected or appointed.

The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant

9. Officer, and his/her decision on any dispute, shall be final.

9.1. DATA: RETENTION OF DATA: ACCESS.

As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

10. CONDITIONAL NATURE 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 EKS

Date 4/18/25

approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

14. GRANTEE'S RELATION TO THE STATE. In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.

15. ASSIGNMENT AND SUBCONTRACTS. The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.

16. INDEMNIFICATION. The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.

17. INSURANCE.

17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:

17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and

17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than $1,000,000 per occurrence and $2,000,000 aggregate for bodily injury or death any one incident, and $500,000 for property damage in any one incident; and

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

18. WAIVER OF BREACH. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.

19. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.

20. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.

21. CONSTRUCTION OF AGREEMENT AND TERMS. This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intend of the parties hereto.

22. THIRD PARTIES. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

23. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.

24. SPECIAL PROVISIONS. The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.

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-SPECIAL PROVISIONS-

The Child Advocacy Center of Carroll County 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.

The Part 200 Uniform Requirements were first adopted by DOJ on December 26, 2014. If this award supplements funds previously awarded by OJP under the same award number (e.g., funds awarded during or before December 2014), the Part 200 Uniform Requirements apply with respect to all funds under that award number (regardless of the award date, and regardless of whether derived from the initial award or a supplemental award) that are obligated on or after the acceptance date of this subaward.

For more information and resources on the Part 200 Uniform Requirements as they relate to OJP awards and subawards ("subgrants"), see the OJP website at https://ojp.gov/funding/Part200UniformRequirements.htm.

Record retention and access: Records pertinent to the award that the any subrecipient ("subgrantee") at any tier) must retain -- typically for a period of 3 years from the date of submission of the final expenditure report (SF 425), unless a different retention period applies -- and to which any subrecipient ("subgrantee") at any tier) must provide access, include performance measurement information, in addition to the financial records, supporting documents, statistical records, and other pertinent records indicated at 2 C.F.R. 200.333.

In the event that an award-related question arises from documents or other materials prepared or distributed by OJP that may appear to conflict with, or differ in some way from, the provisions of the Part 200 Uniform Requirements, the recipient is to contact OJP promptly for clarification.

9 **Compliance with DOJ Financial Guide**

References to the DOJ Grants Financial Guide are to the DOJ Grants Financial Guide as

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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. Pan 38, currently, also sets out rules and requirements that pertain to subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations

The text of 28 C.F.R. Part 38 is available via the Electronic Code of Federal Regulations (currently accessible at https://www.ecfr.gov/cgi-bin/ECFR?page =browse), by browsing to Title 28-Judicial Administration, Chapter I, Part 38, under e-CFR "current" data.

21 **Restrictions on "lobbying"**

In general, as a matter of federal law, federal funds awarded by OJP may not be used by the subrecipient ("subgrantee") at any tier, either directly or indirectly, to support or oppose the enactment, repeal, modification, or adoption of any law, regulation, or policy, at any level of government. See 18 U.S.C. 1913. (There may be exceptions if an applicable federal statute specifically authorizes certain activities that otherwise would be barred by law.)

Another federal law generally prohibits funds awarded by OJP from being used by any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them) with respect to the awarding of federal grant or cooperative agreement, subgrant, contract, subcontract, or loan with respect to actions such as renewing, extending, or modifying any such award. See 31 U.S.C. 1352. Certain exceptions to this law, including exception that

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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, 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)(l) and (2) that, generally speaking, make it unlawful, in the United States, to hire (or recruit for employment) certain aliens.

C. Provide training (to the extent necessary) to those persons required by this condition to be notified of the award requirement for employment eligibility verification and ofthe associated provisionsof 8 U.S.C. 1324a(a)(1).

D. As part of the recordkeeping for the award (including pursuant to the Part 200 Uniform Requirements), maintain records of all employment eligibility verifications pertinent to compliance with this award condition in accordance with Form 1-9 record retention requirements, as well as records of all pertinent notifications and trainings.

2. Monitoring
The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.
3. Allowable costs
To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions designed to ensure compliance with this condition.

4. Rules of construction

A. Staff involved in hiring process
For purposes of this condition, persons "who are or will be involved in activities under this award" specifically includes (without limitation) any and all subrecipient officials or other staff who are or will be involved in the hiring process with respect to a position that is or will be funded (in whole or in part) with award funds.

B. Employment eligibility confirmation with E-verify
For purpose of satisfying the requirement of this condition regarding verification of employment eligibility, any subrecipient may choose to participate in, and use, E-Verify (www.e-verify.gov), provided an appropriate person authorized to act on behalf of the subrecipient uses E-Verify (and follows the proper E-Verify procedures, including in the event of a "Tentative Nonconfirmation" or a "Final Nonconfirmation") to confirm employment eligibility for each hiring for a position in the United States that is or will be funded (in whole or in part) with award funds.

C. "United States" specifically includes the District of Columbia, Puerto Rico, Guam, the Virgin Islands of the United States, and the Commonwealth of the Northern Mariana Islands.
D. Nothing in this condition shall be understood to authorize or require any subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

E. Nothing in this condition, including in paragraph 4.B., shall be understood to relieve any subrecipient at any tier, or any person or other entity, of any obligation otherwise imposed by law, including 8 U.S.C. l324a(a)(l) and (2).

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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 th is funded (in whole or in part) by this award, whether by any subrecipient at any tier, and regardless of the dollar amount of the purchase or acquisition, the method of procurement, or the nature of any legal instrument used. The provisions of this condition must be among those included in any subaward (at any tier). The subrecipient (at any tier), agent, otherwise -- in undertaking any work, project, or activity for or on behalf of (or in providing goods or services to or on behalf of) the federal government, and includes any applicant for such employment or engagement, and any person or entity committed by legal instrument to undertake any such work, project, or activity (or to provide such goods or services) in future.

B. Nothing in this condition shall be understood to authorize or require any subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

1. No discrimination, in procurement transactions, against associates of the federal government
Consistent with the (DOJ) Part 200 Uniform Requirements -- including as set out at 2 C.F.R. 200.300 (requiring awards to be "manage[d] and administer[ed] in a manner so as to ensure that Federal funding is expended and associated programs are implemented in full accordance with U.S. statutory and public policy requirements") and 200.319(a) (generally requiring "[a]II procurement transactions [to] be conducted in a manner providing full and open competition" and forbidding practices "restrictive of competition," such as "[p]lacing unreasonable requirements on firms in order for them to qualify to do business" and taking "[a)ny arbitrary action in the procurement process") -- no subrecipient, at any tier may (in any procurement transaction) discriminate against any person or entity on the basis of such person or entity 's status as an "associate of the federal government" (or on the basis of such person or entity's status as a parent, affiliate, or subsidiary of such an associate), except as expressly set out in 2 C.F.R. 200.319(a) or as specifically authorized by USDOJ.

2. Monitoring
The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.

3. Allowable costs
To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions

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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/I nteract-Minors.htm (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

34 **Publications**

Any publications (written, visual or sound), whether published through Federal grant funds or matching funds, shall contain the following statements: "This project was supported by (enter the federal grant # here) awarded by the Office for Victims of Crime, Office of Justice Programs, U.S. Department of Justice. Points of view in this document are those of the author and do not necessarily represent the official position or policies of the U.S. Department of Justice."

35 **Requirement on use of volunteers**

Subrecipient Initials EK-S
Date 4/16/25

The Subrecipient must utilize volunteers to assist the program unless extenuating circumstances justify the exclusion of volunteers, and a volunteer waiver is obtained from the DOJ. This requirement can not be waived without a written request from the subrecipient to DOJ and a written volunteer waiver approval from DOJ.

36 **The Subrecipient agrees to assist victims in applying for Victims Compensation benefits.**

Such assistance includes: identifying eligible victims; making reasonable efforts to notify eligible victims of the availability of compensation; making reasonable efforts to explain the program to victims; offering to assist victims with the application process when it is reasonable to do so.

37 **The Subrecipient understands that VOCA non-allowable personnel activities include:**

general administration, prevention, active investigation and prosecution of criminal activities, research and studies, lobbying, capital expenses, compensation for victims of crime and fundraising.

38 **The Subrecipient agrees that all services will be provided at no charge to victims unless a program income waiver is obtained from the DOJ.**

If permission to generate program income is granted, the Subrecipient agrees that there must be a sliding scale that starts at zero, and that all program income will be totally expended on grant allowable activities by the end of the funding cycle.

39 **Equipment purchased with VOCA funds shall be listed by the Subrecipient on the agency inventory.**

The inventory must include the item description, serial number, cost, percentage of federal VOCA funds, and location.

40 **The Subrecipient agrees that if a financial audit of the agency is performed, whether it be an audit under 2 CFR or not, the Subrecipient agrees to provide a copy of the audit and any associated management letters to the DOJ, Grants Management Unit.**

The Single Audit report must be submitted to the Grants Management Unit within 9 months after the subrecipient's year-end or one month after the issuance of the audit, whichever is sooner.

41 **The Subrecipient, if a non-profit organization, agrees to make its financial statements available online (either on the subrecipient's website, or the DOJ's, or another publicly available website).**

Organizations that have Federal 501 (c) 3 tax status are considered in compliance with this requirement, with no further action needed, to the extent that such organization files IRS Form 990 or similar tax document (e.g., 990-EZ), as several sources already provide searchable online databases of such financial statements.

Subrecipient Initials EKS

Date 7/16/25

EXHIBIT B

-SCOPE OF SERVICES-

1. The Subrecipient shall receive a subgrant from the New Hampshire Department of Justice as the State Agency (DOJ) for expenses incurred and services provided for forensic child advocacy interviews and direct victim services provided by the subrecipient including but not limited to expenses for personnel and benefits.

2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in EXHIBIT C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.*

3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) years after the close of the Federal Grant.

4. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.

5. All correspondence and submittals shall be directed to:
   NH Department of Justice
   Grants Management Unit
   1 Granite Place South
   Concord, NH 03301
   603-271-8473 or sarah.e.sciuto@doj.nh.gov

Subrecipient Initials EKS

Date 4/18/25

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 $64,074 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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Date 4/18/25

EXHIBIT D

-EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-

I, Elizabeth Kelley-Scott [*responsible official*], certify that

The Child Advocacy Center of Carroll County [Sub*recipient*] 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:

4/11/2024 [*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

Elizabeth Kelley-Scott [*official that completed training*] has completed the EEOP training at https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm on:

4/11/2024 [*date*].

The EEOP training must be completed at least once every two years.

DOJ Discrimination Complaint Process

If individuals believe they may have been discriminated against by the NH Department of Justice or by an organization that receives federal funding from the NH Department of Justice based on their race, color, national origin, religion, sex, disability, age, sexual orientation or gender identity should print and complete a complaint form that can be found at: Civil Rights | Grants Management Unit | NH Department of Justice

Subrecipient Discrimination Complaint Process

I further certify that: The Subrecipient will comply with applicable federal civil rights laws that prohibit discrimination in employment and in the delivery of services and has a policy or written procedure in place for accepting discrimination based complaints from employees and program beneficiaries and that policy/procedure must be made publicly available to program beneficiaries or prospective beneficiaries.

Subrecipient Initials EK-S

Date 4/18/2

EXHIBIT D

Certified Standard Assurances

On behalf of the Subrecipient, and in support of this application for a grant or cooperative agreement, I certify under penalty of perjury to the U.S. Department of Justice ("Department"), that all of the following are true and correct:

(1) I have the authority to make the following representations on behalf of myself and the Subrecipient. I understand that these representations will be relied upon as material in any Department decision to make an award to the Subrecipient based on its application.

(2) I certify that the Subrecipient has the legal authority to apply for the federal assistance sought by the application, and that it has the institutional, managerial, and financial capability (including funds sufficient to pay any required non-federal share of project costs) to plan, manage, and complete the project described in the application properly.

(3) I assure that, throughout the period of performance for the award (if any) made by the Department based on the application—

a. the Subrecipient will comply with all award requirements and all federal statutes and regulations applicable to the award;
b. the Subrecipient will require all subrecipients to comply with all applicable award requirements and all applicable federal statutes and regulations; and
c. the Subrecipient will maintain safeguards to address and prevent any organizational conflict of interest, and also to prohibit employees from using their positions in any manner that poses, or appears to pose, a personal or financial conflict of interest.

(4) The Subrecipient understands that the federal statutes and regulations applicable to the award (if any) made by the Department based on the application specifically include statutes and regulations pertaining to civil rights and nondiscrimination, and, in addition—

a. the Subrecipient understands that the applicable statutes pertaining to civil rights will include section 601 of the Civil Rights Act of 1964 (42 U.S.C. § 2000d); section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794); section 901 of the Education Amendments of 1972 (20 U.S.C. § 1681); and section 303 of the Age Discrimination Act of 1975 (42 U.S.C. § 6102);
b. the Subrecipient understands that the applicable statutes pertaining to nondiscrimination may include section 809(c) of Title I of the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); section 1407(e) of the Victims of Crime Act of 1984 (34 U.S.C. § 20110(e)); section 299A(b) of the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); and that the grant condition set out at section 40002(b)(13) of the Violence Against Women Act (34 U.S.C. § 12291(b)(13)), which will apply to all awards made by the Office on Violence Against Women, also may apply to an award made otherwise;

Subrecipient Initials EKS

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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—

Subrecipient Initials EK-S

Date 4/18/25

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.

Elizabeth Kelley Scott
Name of Authorized Signor

Executive Director
Title of Authorized Signor

Signature

4/18/25
Date

Subrecipient Initials EKS

Date 4/18/25

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.

The Child Advocacy Center of Carroll County (Subrecipient) certifies that any funds awarded through this federal award shall be used to supplement existing funds for program activities and will not replace (supplant) nonfederal funds that have been appropriated for the purposes and goals of the grant.

The Child Advocacy Center of Carroll County (Subrecipient) understands that supplanting violations may result in a range of penalties, including but not limited to suspension of future funds under this program, suspension or debarment from federal grants, recoupment of monies provided under this grant, and civil and/or criminal penalties.

Printed Name and Title of Authorized Signor: Elizabeth Kelley-Scott, Exec Director

Signature: _____

Subrecipient Initials E-KS

Date 4/18/2c

EXHIBIT F

NEW HAMPSHIRE DEPARTMENT OF JUSTICE

CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS

Subrecipients should refer to the regulations cited below to determine the certification to which they are required to attest. Subrecipients should also review the instructions for certification included in the regulations before completing this form. The certifications shall be treated as a material representation of fact upon which reliance will be placed when the U.S. Department of Justice ("Department") determines to award the covered transaction, grant, or cooperative agreement.

1. LOBBYING

As required by 31 U.S.C. § 1352, as implemented by 28 C.F.R. Part 69, the Subrecipient certifies and assures (to the extent applicable) the following:

(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any Federal grant, the entering into of any cooperative agreement, or the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If the Subrecipient's request for Federal funds is in excess of $100,000, and any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this Federal grant or cooperative agreement, the Subrecipient shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities" in accordance with its (and any DOJ awarding agency's) instructions; and

(c) The Subrecipient shall require that the language of this certification be included in the award documents for all subgrants and procurement contracts (and their subcontracts) funded with Federal award funds and shall ensure that any certifications or lobbying disclosures required of recipients of such subgrants and procurement contracts (or their subcontractors) are made and filed in accordance with 31 U.S.C. § 1352.

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

Subrecipient Initials EKS

Date 6/18/25

EXHIBIT F

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Subrecipient certifies, with respect to prospective participants in a primary tier "covered transaction," as defined at 2 C.F.R. § 2867.20(a), that neither it nor any of its principals—
(a) is presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) has within a three-year period preceding this application been convicted of a felony criminal violation under any Federal law, or been convicted or had a civil judgment rendered against it for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, tribal, or local) transaction or private agreement or transaction;

violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion or receiving stolen property, making false claims, or obstruction of justice, or commission of any offense indicating a lack of business integrity or business honesty that seriously and directly affects its (or its principals') present responsibility;

(c) is presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, tribal, or local) with commission of any of the offenses enumerated in paragraph (b) of this certification; and/or

(d) has within a three-year period preceding this application had one or more public transactions (Federal, State, tribal, or local) terminated for cause or default.

B. Where the Subrecipient is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Subrecipient or any of its principals was convicted, within a three-year period preceding this application, of a felony criminal violation under any Federal law, the Subrecipient also must disclose such felony criminal conviction in writing to the Department (for OJP Subrecipients, to OJP at Ojpcompliancereporting@usdoj.gov; for OVW Subrecipients, to OVW at OVW.GFMD@usdoj.gov; or for COPS Subrecipients, to COPS at AskCOPSRC@usdoj.gov), unless such disclosure has already been made.

3. FEDERAL TAXES

A. If the Subrecipient is a corporation, it certifies either that (1) the corporation has no unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability, or

Subrecipient Initials EK-S

Date 4/18/25

(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;

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Date 4/18/25

EXHIBIT F

(e) Notifying the Department, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title of any such convicted employee to the Department, as follows:

For COPS award recipients - COPS Office, 145 N Street, NE, Washington, DC, 20530;
For OJP and OVW award recipients - U.S. Department of Justice, Office of Justice Programs, ATTN: Control Desk, 810 7th Street, N.W., Washington, D.C. 20531.

Notice shall include the identification number(s) of each affected award;
(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency; and

(g)Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

If you are unable to sign this certification, you must attach an explanation to this certification.

Elizabeth Kelley-Scott
Name of Authorized Signor

Executive Director
Title of Authorized Signor

Signature

4/18/25
Date

Child Advocacy Center of Carroll County
56 Union Street Wolfeboro, NH 03894

Name and Address of Agency

Subrecipient Initials EKS

Date 4/18/25

EXHIBIT G

Certification Regarding the Federal Funding Accountability and Transparency Act (FFATA) Compliance

The Federal Funding Accountability and Transparency Act (FFATA) requires Subrecipients of individual Federal grants equal to or greater than $30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of $30,000 or more. If the initial award is below $30,000 but subsequent grant modifications result in a total award equal to or over $30,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), DOJ must report the following information for any grant award subject to the FFATA reporting requirements:

1) Name of entity
2) Amount of award
3) Funding agency
4) NAICS code for contracts / CFDA program number for grants
5) Program source
6) Award title descriptive of the purpose of the funding action
7) Location of the entity
8) Principle place of performance
9) Unique identifier of the entity (SAM #)
10) Total compensation and names of the top five executives if:
    a. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than $25M annually and
    b. Compensation information is not already available through reporting to the SEC.

Subrecipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of the Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), and further agrees to have one of the Subrecipient's representative(s), as identified in Sections 1.11 of the Grant Agreement execute the following Certification:

The below named Subrecipient agrees to provide needed information as outlined above to DOJ and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Subrecipient Initials EKS

Date 4/18/25

EXHIBIT G
Certification

Elizabeth Kelley Scott — Executive Director
Name of Authorized Signor — Title of Authorized Signor

Signature — 4/18/25
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: **LBY1LULKXCN9**

2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) $25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

✓ NO _____ YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

_____ NO _____ YES

If the answer to #3 above is YES, stop

If the answer to #3 above is NO, please answer the following:

5. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Subrecipient Initials EKS
Date 4/18/25

EXHIBIT G
Certification

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Subrecipient Initials EKS

Date 4/18/25

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that "THE CHILD ADVOCACY CENTER OF CARROLL COUNTY" (CACCC) is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on June 17, 2004. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **476858**

Certificate Number: **0007155594**

IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 10th day of April A.D. 2025.

David M. Scanlan

Secretary of State

I, June Connors, hereby certify that I am the duly elected Secretary of The Child Advocacy Center of Carroll County. On April 10, 2025 the Board of Directors proposed a vote which was submitted to all members and voted on by all members of the Board of Directors. VOTED: That Elizabeth Kelley-Scott, Executive Director, is duly authorized to enter into contracts or agreements on behalf of The Child Advocacy Center of Carroll County with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any documents which may in 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. 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.
This authority shall remain valid for thirty (30) days from the date of this Certificate of Authority.

Date 4-15-25 Attest

4/15/25 Nancy Connors

NANCY J CONNORS
MY COMMISSION EXPIRES MAY 29, 2029
NOTARY PUBLIC NEW HAMPSHIRE

CHILADV-01 MEGHANASATHISH

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 4/14/2025

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 rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME: Sandra Guertin	
NFP Property & Casualty Services, Inc. PO Box 919 17 Bay Street Wolfeboro, NH 03894	PHONE (A/C, No, Ext): (802) 417-3118	FAX (A/C, No): (802) 773-6372
	E-MAIL ADDRESS: sandy.guertin@nfp.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A : Philadelphia Indemnity Insurance Company	18058
INSURED Child Advocacy Center of Carroll County PO Box 948 56 Union Street Wolfeboro, NH 03894	INSURER B : Wesco Insurance Company	25011
	INSURER C : Arch Insurance Company	11150
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY							
	[ ] CLAIMS-MADE [X] OCCUR			PHPK2642710-007	1/11/2025	1/11/2026	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
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$ 2,000,000
	[X] POLICY [ ] PRO-JECT [ ] LOC						PRODUCTS - COMP/OP AGG	$ 2,000,000
	[ ] OTHER:							$
A	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
	[ ] ANY AUTO							
	[ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS			PHPK2642710-007	1/11/2025	1/11/2026	BODILY INJURY (Per person)	$
	[ ] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY						BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
	[ ] UMBRELLA LIAB [ ] OCCUR						EACH OCCURRENCE	$
	[ ] EXCESS LIAB [ ] CLAIMS-MADE						AGGREGATE	$
	[ ] DED [ ] RETENTION $							$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						[X] PER STATUTE [ ] OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N [N]	N/A		WWC3738605	10/13/2024	10/13/2025	E.L. EACH ACCIDENT	$ 100,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$ 100,000
							E.L. DISEASE - POLICY LIMIT	$ 500,000
C	Directors & Officers			NFP0128625-07	10/13/2024	10/13/2025	Aggregate/Each Claim	1,000,000
C	Employment Practices			NFP0128625-07	10/13/2024	10/13/2025	Aggregate/Each Claim	1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Professional Liability (Errors and Omissions) - Policy Number: PHPK2642710-007; Effective Dates: 1/11/2025 - 1/11/2026; Aggregate: $2,000,000; Per Occurrence: $1,000,000

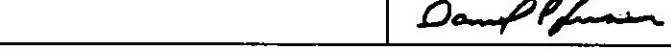
CERTIFICATE HOLDER

NH Department of Justice
Office of The Attorney General
1 Granite Place South
Concord, NH 03301

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE



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Chris B. Sawyer, LLC
PO Box 113
Center Tuftonboro, NH 03816
(603) 569-8474

May 14, 2024

The Child Advocacy Center of Carroll County
PO Box 948
Wolfeboro, NH 03894

Dear Client,

Enclosed is the 2023 U.S. Form 990, Return of Organization Exempt from Income Tax, for The Child Advocacy Center of Carroll County for the tax year ending December 31, 2023.

Your 2023 U.S. Form 990, Return of Organization Exempt from Income Tax, return will be electronically filed.

We very much appreciate the opportunity to serve you. If you have any questions regarding this return, please do not hesitate to call.

Sincerely,

Chris Sawyer

Chris B. Sawyer, LLC
PO Box 113
Center Tuftonboro, NH 03816

May 14, 2024

The Child Advocacy Center of Carroll County
PO Box 948
Wolfeboro, NH 03894

RE: Our Privacy Policy, Compliance with the Gramm-Leach-Bliley Act, Public Law 106-102 (FTC 16 CFR Part 313)

Dear Client,

The privacy of your client information has always been important to us, and we have always been bound by professional standards of confidentiality. However, we are now required by law to formally inform you of our privacy policy.

We collect nonpublic personal information about you that is provided by you or obtained by us with your authorization. This information may come from various sources, including information we receive from personal interviews, tax organizers, worksheets and other documents necessary to provide professional services to you.

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as permitted or required by law, or when necessary to process transactions requested by a client.

We restrict access to nonpublic personal information about you to members of our firm who need to know that information in order to provide you professional services. We retain records relating to the professional services that we provide you in accordance with accounting and government standards.

We employ physical, electronic, and procedural security safeguards to protect your nonpublic personal information.

Your confidence and trust are important to us. If you have any questions or concerns regarding the privacy of your nonpublic personal information, please contact us.

Sincerely,

Chris Sawyer

May 14, 2024

The Child Advocacy Center of Carroll County
PO Box 948
Wolfeboro, NH 03894

Dear Client,

This letter is to confirm our understanding of the terms of our agreement and outline the nature and extent of services we will provide. Based upon the information you furnish to us, we will prepare your Federal and applicable state income tax returns for 2023.

We will not audit or verify the data you submit to us, although we may ask you for clarification when necessary. All the information you submit to us will, to the best of your knowledge, be correct and complete and include all other information necessary for the completion of your tax return.

We will also prepare 2024 estimated tax vouchers if required, based on your income taxes for 2023. If you anticipate a substantial change in income taxes for 2024, please advise us as soon as possible. We will then determine whether an adjustment should be made to your tax estimates.

Your returns are subject to review by the taxing authorities. Any items that may be resolved against you by the examining agent are subject to certain rights of appeal. In the event of an examination, we will be available upon request to represent you, or to review the results of any examination. Billing for these additional services will be at our standard rates.

The charges for our services are based on our fee schedule and the complexity of the returns.

You have the final responsibility for your income tax returns. Please review them carefully before you sign and mail or authorize us to electronically file them.

If the above is in accordance with your understanding of the terms and conditions of our agreement, please sign and return a copy of this letter.

_____

Accepted by:

_____
Client signature

_____
Date

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2023, or fiscal year beginning _____, 2023, and ending _____, 20_____

Do not send to the IRS. Keep for your records.

Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2023

Name of filer

The Child Advocacy Center of Carroll County

EIN or SSN

20-2110940

Name and title of officer or person subject to tax

Elizabeth Kelley-Scott, executive director

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a**, **2a**, **3a**, **4a**, **5a**, **6a**, **7a**, **8a**, **9a**, or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, **5b**, **6b**, **7b**, **8b**, **9b**, or **10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here . . . ☒	b	**Total revenue**, if any (Form 990, Part VIII, column (A), line 12) . .	1b	321,856.
2a	**Form 990-EZ** check here . . ☐	b	**Total revenue**, if any (Form 990-EZ, line 9)	2b	
3a	**Form 1120-POL** check here . . ☐	b	**Total tax** (Form 1120-POL, line 22)	3b	
4a	**Form 990-PF** check here . . ☐	b	**Tax based on investment income** (Form 990-PF, Part V, line 5) .	4b	
5a	**Form 8868** check here . . . ☐	b	**Balance due** (Form 8868, line 3c)	5b	
6a	**Form 990-T** check here . . ☐	b	**Total tax** (Form 990-T, Part III, line 4)	6b	
7a	**Form 4720** check here . . . ☐	b	**Total tax** (Form 4720, Part III, line 1)	7b	
8a	**Form 5227** check here . . . ☐	b	**FMV of assets at end of tax year** (Form 5227, Item D)	8b	
9a	**Form 5330** check here . . . ☐	b	**Tax due** (Form 5330, Part II, line 19)	9b	
10a	**Form 8038-CP** check here . . ☐	b	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☐ I authorize _____ to enter my PIN ☐☐☐☐☐ as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☒ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date 05/12/2024

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

0	2	0	8	5	9	0	0	6	8	9

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature _____ Date 05/14/2024

ERO Must Retain This Form — See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2023 calendar year, or tax year beginning , 2023, and ending , 20

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: The Child Advocacy Center of Carroll County
Doing business as:
Number and street (or P.O. box if mail is not delivered to street address): PO Box 948
Room/suite:
City or town, state or province, country, and ZIP or foreign postal code: Wolfeboro, NH 03894

D Employer identification number: 20-2110940

E Telephone number: (603)569-9840

G Gross receipts $: 321,856.

F Name and address of principal officer: Elizabeth Kelley, 56 Union Street, Wolfeboro, NH 03894

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions.

H(c) Group exemption number:

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: N/A

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2004

M State of legal domicile: NH

Part I Summary

1 Briefly describe the organization's mission or most significant activities: ADVOCATE FOR ABUSED CHILDREN

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	0
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	0
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	3
6	Total number of volunteers (estimate if necessary)	6	12
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	683.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	362,532.	321,173.
9	Program service revenue (Part VIII, line 2g)		
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	80.	683.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	362,612.	321,856.
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	218,137.	238,032.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) 0.		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	113,436.	96,019.
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	331,573.	334,051.
19	Revenue less expenses. Subtract line 18 from line 12	31,039.	-12,195.

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	472,677.	427,487.
21	Total liabilities (Part X, line 26)		
22	Net assets or fund balances. Subtract line 21 from line 20	472,677.	427,487.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date: 05/12/2024

Elizabeth Kelley-Scott, executive director
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: Chris Sawyer	Preparer's signature	Date: 05/14/2024	Check ☒ if self-employed	PTIN: P01210969
Firm's name: Chris B. Sawyer, LLC			Firm's EIN: 52-2390611	
Firm's address: PO Box 113, Center Tuftonboro, NH 03816			Phone no.: (603)569-8474	

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III . . . . . ☐

1 Briefly describe the organization's mission:

ADVOCATE FOR ABUSED CHILDREN

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 0. including grants of $ 0.) (Revenue $ 0.)

N/A

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)
(Expenses $ Including grants of $) (Revenue $)

4e Total program service expenses 0.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV.*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	0		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	3		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country ---------- See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17			

Part VI Governance, Management, and Disclosure. *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI . . . . . ☒

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a 0		
b	Enter the number of voting members included on line 1a, above, who are independent .	1b 0		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? .	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	5		X
6	Did the organization have members or stockholders?	6		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a		X
b	Each committee with authority to act on behalf of the governing body?	8b		X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9		X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		X
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c		X
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a		X
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☐ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

Elizabeth Kelley-Scot, 56 Union Street, Wolfeboro, NH 03894 (603)569-9848

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII . . . . . ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Diane Cleary President	2.00			×				0.	0.	0.
(2) June Connors Secretary	2.00			×				0.	0.	0.
(3) Ray Mitchell Treasurer	2.00			×				0.	0.	0.
(4) Scott Kinmond Director	2.00			×				0.	0.	0.
(5) Christine Stevens Director	2.00			×				0.	0.	0.
(6) Maureen Sherback Director	2.00			×				0.	0.	0.
(7) Elizabeth Kelley-Scott Executive Director	40.00					×		103,279.	0.	0.
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal								103,279.	0.	0.
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								103,279.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 1

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII . . . . . ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c	77,992.			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	187,991.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	55,190.			
	g	Noncash contributions included in lines 1a–1f	1g	$			
	h	**Total.** Add lines 1a–1f		321,173.			
Program Service Revenue			Business Code				
	2a						
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		683.	0.	683.	0.
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
			(i) Real	(ii) Personal			
	6a	Gross rents	6a				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)					
			(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory	7a				
	b	Less: cost or other basis and sales expenses	7b				
	c	Gain or (loss)	7c				
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including $ 77,992. of contributions reported on line 1c). See Part IV, line 18	8a				
	b	Less: direct expenses	8b				
	c	Net income or (loss) from fundraising events					
	9a	Gross income from gaming activities. See Part IV, line 19	9a				
	b	Less: direct expenses	9b				
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances	10a				
	b	Less: cost of goods sold	10b				
	c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue			Business Code				
	11a						
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a–11d					
	12	**Total revenue.** See instructions		321,856.	0.	683.	0.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX . . . . . ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	103,279.	0.	103,279.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	110,157.	0.	110,157.	0.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	7,121.	0.	7,121.	0.
10 Payroll taxes	17,475.	0.	17,475.	0.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	424.	0.	424.	0.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses	1,609.	0.	1,609.	0.
14 Information technology				
15 Royalties				
16 Occupancy	75,814.	0.	75,814.	0.
17 Travel	6,636.	0.	6,636.	0.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	11,536.	0.	11,536.	0.
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a				
b				
c				
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	334,051.	0.	334,051.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . . . ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	241,473.	1	207,819.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . 10a 330,482.			
	b	Less: accumulated depreciation . . . . . 10b 110,814.	231,204.	10c	219,668.
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	472,677.	16	427,487.
Liabilities	17	Accounts payable and accrued expenses		17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25		26	
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	472,677.	27	427,487.
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	472,677.	32	427,487.
	33	Total liabilities and net assets/fund balances	472,677.	33	427,487.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	321,856.
2	Total expenses (must equal Part IX, column (A), line 25)	2	334,051.
3	Revenue less expenses. Subtract line 2 from line 1	3	-12,195.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	472,677.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-32,995.
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	427,487.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a	X	
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization	Employer identification number
The Child Advocacy Center of Carroll County	20-2110940

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.

2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives (1) more than 33⅓% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33⅓% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . .

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	258,316.	275,586.	270,784.	292,884.	243,181.	1,340,751.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	258,316.	275,586.	270,784.	292,884.	243,181.	1,340,751.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						1,340,751.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	258,316.	275,586.	270,784.	292,884.	243,181.	1,340,751.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						1,340,751.

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ☐

Section C. Computation of Public Support Percentage

14	Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	100 %
15	Public support percentage from 2022 Schedule A, Part II, line 14	15	100 %

16a **33⅓% support test—2023.** If the organization did not check the box on line 13, and line 14 is 33⅓% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ☒

b **33⅓% support test—2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33⅓% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ☐

17a **10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ☐

b **10%-facts-and-circumstances test—2022.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2023** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2022** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2023.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests—2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).*		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in **Part VI** when and how the organization made the determination.*		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.*		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in **Part VI**.*		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in **Part VI**.*		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in **Part VI**.*		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in **Part VI**.*		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*		

Part IV Supporting Organizations *(continued)*

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a	
b	A family member of a person described on line 11a above?	11b	
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	11c	

Section B. Type I Supporting Organizations

		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1	
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2	

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1	

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2	
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3	

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* ***(see instructions).***

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

		Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a	
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b	
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.***	3a	
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b	

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* **Part VI**). **See Instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A—Adjusted Net Income			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	**Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B—Minimum Asset Amount			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors *(explain in detail in* **Part VI***)*:			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount** (add line 7 to line 6)	8		

Section C—Distributable Amount				Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7	☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D—Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in* ***Part VI***)	5	
6	Other distributions (*describe in* ***Part VI***). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	8	
9	Distributable amount for 2023 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E—Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2023**	**(iii) Distributable Amount for 2023**
1	Distributable amount for 2023 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required—*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2023			
a	From 2018			
b	From 2019			
c	From 2020			
d	From 2021			
e	From 2022			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2023 distributable amount			
i	Carryover from 2018 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2023 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2023 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI***. See instructions.			
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions.			
7	**Excess distributions carryover to 2024.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2019			
b	Excess from 2020			
c	Excess from 2021			
d	Excess from 2022			
e	Excess from 2023			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B (Form 990)	**Schedule of Contributors**	OMB No. 1545-0047
Department of the Treasury Internal Revenue Service	Attach to Form 990, 990-EZ, or 990-PF. Go to *www.irs.gov/Form990* for the latest information.	**2023**

Name of the organization: The Child Advocacy Center of Carroll County

Employer identification number: 20-2110940

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	☒ 501(c)(3) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33⅓% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) $5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization: The Child Advocacy Center of Carroll County

Employer identification number: 20-2110940

Part I **Contributors** (see Instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Carroll County PO Box 152 Ossipee NH 03864	$ 55,000.	☒ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)

Name of organization: The Child Advocacy Center of Carroll County

Employer identification number: 20-2110940

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Name of organization: The Child Advocacy Center of Carroll County

Employer identification number: 20-2110940

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e)** and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) $

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	**Relationship of transferor to transferee**

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	**Relationship of transferor to transferee**

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	**Relationship of transferor to transferee**

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	**Relationship of transferor to transferee**

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
The Child Advocacy Center of Carroll County

Employer identification number
20-2110940

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included on line 2a	2c
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $

(ii) Assets included in Form 990, Part X $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 $

b Assets included in Form 990, Part X $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

		Amount
c	Beginning balance	1c
d	Additions during the year	1d
e	Distributions during the year	1e
f	Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

		(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a	Beginning of year balance					
b	Contributions					
c	Net investment earnings, gains, and losses					
d	Grants or scholarships					
e	Other expenditures for facilities and programs					
f	Administrative expenses					
g	End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____ %
b Permanent endowment _____ %
c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i)	Unrelated organizations?	3a(i)	
(ii)	Related organizations?	3a(ii)	
b	If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

	Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a	Land				
b	Buildings	330,482.		110,814.	219,668.
c	Leasehold improvements				
d	Equipment				
e	Other				
Total.	Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				219,668.

Part VII Investments—Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, line 12, col. (B))*		

Part VIII Investments—Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, line 13, col. (B))*		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII . ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIII Supplemental Information *(continued)*

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

The Child Advocacy Center of Carroll County

Employer identification number

20-2110940

Pt VI, Line 11b: PRESENTED AT BOARD MEETING

Pt VI, Line 8a: THE ORGANIZATION DID NOT DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY OR INDIRECTLY. TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT. THE ORGANIZATION DID NOT DURING THE YEAR, PAY ANY PREMIUMS DIRECTLY OR INDIRECTLY ON A PERSONAL BENEFIT CONTRACT.

Pt VI, Line 8b: AT OFFICE FOR REVIEW

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: SEP 19 2005

THE CHILD ADVOCACY CENTER OF
CARROLL COUNTY
127 ET 28 STE 22
OSSIPEE, NH 03864

Employer Identification Number:
20-2110960
DLN:
17053260009048
Contact Person:
JOHN J ROBOTHE
ID# 31364
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
DECEMBER 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
YES
Effective Date of Exemption:
JUNE 17, 2004
Contribution Deductibility:
YES
Advance Ruling Ending Date:
DECEMBER 31, 2008

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Letter 1045 (DO/CG)

CACCC 2025 Board of Directors

Title	Name
President	Diane Cleary
Secretary	June Connors
Treasurer	Ray Mitchell
Director	Martha Trepanier
Director	Scott Kinmond
Director	Christine Stevens

Key Personnel

Name	Title	Salary
Elizabeth Kelley-Scott	Executive Director	$50.89/ hour
Elizabeth D'Angelo	Program Coordinator	$37.95/ hour
Jennifer McLain	Family Support Specialist	$28.37/ hour

Elizabeth S. D'Angelo

Professional Experience

Multidisciplinary Team Coordinator/Forensic Interviewer — **2014-Present**
Child Advocacy Center of Carroll County, Wolfeboro, NH

Special Education Paraprofessional/Substitute Teacher — 2013-2014
Governor-Wentworth School District, Wolfeboro, NH

Community Life Parent/Substitute Teacher — 2004-2013
Brewster Academy, Wolfeboro, NH

Trooper, First Class, New Hampshire State Police — 1987-1999
Department of Safety, Division of State Police, Concord, NH

Certificates and Trainings

MEC Expert Insights Live! CST Forensic Interview Training & Presenting Evidence in Child Forensic Interviews, January 16 — *2025*
National Criminal Justice Training Center, Live Online

The Cutting Edge of Interviewing: Maximizing Information While Minimizing Error, September 11 — *2024*
Thomas D. Lyon, Live Virtual

Partnering For a Future Without Violence, Multi-Topic September 4-5 — *2024*
NH Attorney General's Task Force on Child Abuse and Neglect, Manchester, NH

The Cutting Edge of Interviewing: Maximizing Information While Minimizing Error, September 11 — *2024*
Thomas D. Lyon, September 11

MDT Academy, August 15-16 — *2023*
Northeast Regional Children's Advocacy Center, Plymouth, NH

Building Solutions for Equity and Inclusion, July 12-13 — *2023 Using Integral Diversity to Analyze Challenging,*
One Spark Consulting, Live Online, Lakia Green

Partnering For a Future Without Violence, Multi-Topic September 6-7 — *2023*
NH Attorney General's Task Force on Child Abuse and Neglect, Manchester, NH

Advanced Topics in Forensic Interviewing, Multi-Topic, April 18 — *2023*
Multiple Instructors, GSCA Summit Plymouth NH

FIND Adapted Training (Interviewing Individuals who do not speak), January 10-12 — *2023*
Virtual; Live

Partnering For A Future Without Violence, September 7-8 — *2022*
NH Attorney General's Task Force on Child Abuse and Neglect, Manchester, NH

Project FIND (Forensic Interviewing for Individuals with Disabilities), September 8-9 — *2021*

Virtual; Live

Certificates and Trainings – continued

37th International Symposium on Child Abuse, March 22-25 2021
Virtual; Live, Simu live and On-Demand

Child Sex Trafficking Forensic Interview Training, September 21 2020
National Criminal Justice Training Center, Live, Online Instructor Led

Youth with Problematic Sexualized Behavior Training Series, June 9 2020
Granite State Children's Alliance, Live, Online

Partnering For A Future Without Violence, Multi-Topic, September 4-5 2019
NH Attorney General's Task Force on Child Abuse and Neglect, Manchester, NH
Team Facilitator Training 2.0, April 30-May 2 and August 27-29 *2019*
Philadelphia, PA and Burlington, VA

NCA 2019 Leadership Conference, June 2-5 2019
Washington, D.C.

34th International Symposium on Child Abuse, Multi-Topic, March 19-22 2018
Huntsville, AL

Emerging Issues and MDT Response in Child Abuse Cases Training, September 7 2017
With Rita Farrell
Bedford, NH

Dallas Crimes Against Children Conference, Multi-Topic, August 6-10 2017
Dallas, TX

Partnering for A Future Without Violence, Multi-Topic, June 8-9 2016
NH Attorney General's Task Force on Child Abuse and Neglect, Manchester, NH

Two Day Forensic Interviewer Training with Julie Kenniston, November 11-12 2016
Granite State Children's Alliance, Manchester, NH

Responding to CSEC Reports/Cases, June 21 2016
Department of Homeland Security and Granite State Children's Alliance, Concord, NH

Mentoring and Consultation Group Webinar for Child Forensic Interviewers, Year Long 2015
National Child Advocacy Center

Missing and Exploited Children, November 10-12 2015
Advanced Training for Forensic Interviewers
Office of Juvenile Justice and Delinquency Prevention, Concord, NH

Partnering for A Future Without Violence, June 3-5 2015
NH Attorney General's Task Force on Child Abuse and Neglect, Manchester, NH

Child Forensic Interviewing, Five Day Course with Julie Kenniston, September 15-19 *2015*

Granite State Children's Alliance, Manchester, NH

Forensic Interviewing of Children Training, April 7-11 2014
National Children's Advocacy Center, Huntsville, AL

The Potential Impact of Trauma on the Investigation of Child Maltreatment, December 112014
Granite State Children's Alliance, Concord, NH

Certificates and Trainings – continued

Partnering for A Future Without Violence, Multi-Topic, June 4-6 *2014*
NH Attorney General's Task Force on Child Abuse and Neglect, Manchester, NH

Education

B.A., *Anthropology,* University of New Hampshire, Durham, NH (1984)

Jennifer M. McLain

Professional Experience

Family Support Specialist **2024-Present**
Child Advocacy Center of Carroll County, Wolfeboro NH

McKinney Vento/Families in Transition Coordinator 2021-2024
Rochester School District, Rochester NH

Truant Officer 2013-2021
Rochester School District, Rochester NH

Administrative Assistant/Para Educator 2009-2013
Rochester School District, Rochester NH

Emergency Dispatcher 2000-2006
University of New Hampshire, Durham NH

Certificates and Trainings

Foundations of Family Advocacy
March 4, 6,11,13 2025
Regional Children's Advocacy Centers, Live Online.

An Overview of Assessment and Treatment of Child Traumatic Grief
January 22 2025
NCAEngage, Online

Introduction to Sextortion
January 22 2025
NCAEngage, Online

Forensic Interviewing of Victims and Witnesses in Mass Violence Incidents
January 13, Online 2025
NCAEngage

Child Sexual Abuse 101
January 10, Online 2025
National Children's Advocacy Centers
Jennifer M McLain

Certificates and Trainings – continued

Considerations for Victim Advocacy in Physical Abuse Cases
January 10, Online 2025
NCAEnage

Foundations of Diversity, Equity, Inclusion, and Access
January 10, Online 2025
NCAEngage

Considerations for Mental Health Services in Physical Abuse Cases
January 7, Online 2025
NCAEngage

Youth Problematic Sexual Behaviors
December 23, Online 2024
NCAEngage

Education

B.S., Criminal Justice, Utica College, Utica NY (1997)

A.S., Criminal Justice, New Hampshire Technical Institute, Concord NH (1995)

Elizabeth R. Kelley-Scott

Professional Summary

Experienced nonprofit leader with a strong background in child advocacy, multidisciplinary team coordination, grant writing, and community outreach. Adept at program administration, financial management, and stakeholder engagement. Committed to enhancing services for child abuse victims through strategic planning, policy development, and collaborative partnerships.

Core Competencies

- Nonprofit Leadership & Program Administration
- Multidisciplinary Team Coordination
- Grant Writing & Fundraising
- Financial Management & Budgeting
- Community Outreach & Public Speaking
- Staff Supervision & Training
- Case Management & Forensic Interviewing
- Policy Development & Compliance

Professional Experience

Executive Director

Child Advocacy Center of Carroll County | December 2009 – Present

- Oversee all aspects of program administration, ensuring compliance with federal, state, and local regulations.
- Manage and coordinate multidisciplinary team efforts, facilitating collaboration between law enforcement, medical professionals, child protective services, prosecutors, and victim advocates.
- Conduct forensic interviews as needed and oversee case management, ensuring best practices are followed in supporting child victims and their families.
- Serve as the **chief grant writer**, securing funding through federal, state, and private grants while monitoring grant compliance and reporting.
- Develop and implement **fundraising strategies**, including annual events such as the CACCC Golf Tournament and awareness fundraisers.
- Provide leadership in **financial management**, including budgeting, bookkeeping, and expense tracking to ensure fiscal responsibility.
- Act as the primary **liaison and spokesperson**, strengthening relationships with community partners and increasing public awareness about child abuse prevention.

- Lead staff development initiatives, ensuring personnel receive appropriate training and direction to maintain service excellence.
- Maintain accurate **data tracking and program evaluation** to assess effectiveness and guide improvements.

Program Coordinator

Child Advocacy Center of Carroll County | February 2007 – December 2009

- Conducted over 450 forensic interviews with child abuse victims, ensuring neutrality and adherence to best practices.
- Coordinated and facilitated monthly case review meetings with multidisciplinary team members.
- Developed and distributed informational materials for community partners and non-offending caregivers.
- Tracked case data, provided statistical reports, and assisted with grant reporting requirements.
- Managed referrals, ensuring children and families received appropriate medical, mental health, and legal support services.

Education

Certificate of Advanced Graduate Studies, Financial Success for Nonprofits *(Anticipated April 2025)*
Cornell University

M.Ed., Organizational Leadership
Plymouth State University, 2013

B.A., Psychology
Plymouth State University, 2006

Professional Development & Specialized Training

- **One Spark Consulting:** Building Solutions for Equity and Inclusion (2023)
- **Northeast Regional Children's Advocacy Center:** Leadership Exchange & Coaching Project (2018-19)
- **National Children's Alliance:** Leadership Conferences (2011, 2017, 2019)
- **National Children's Advocacy Center:** Extended Forensic Interviewing & International Child Abuse Symposium (2015)
- **Council on Fundraising:** NH Grants Institute (2010)

- **The Chadwick Center:** International Conference on Child & Family Maltreatment (2009)
- **National District Attorneys Association:** Child Abuse Summit (2008)
- **National Children's Advocacy Center:** Forensic Interviewing & Advanced Forensic Interviewing (2007, 2009)