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**ATTORNEY GENERAL
DEPARTMENT OF JUSTICE**

1 GRANITE PLACE SOUTH
CONCORD, NEW HAMPSHIRE 03301

JOHN M. FORMELLA
ATTORNEY GENERAL



JAMES T. BOFFETTI
DEPUTY ATTORNEY GENERAL

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May 22, 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 amend an existing subgrant with the Child Advocacy Center of Coos County Inc (Vendor #167955), approved by the Governor and Executive Council on February 21, 2024 Item #161, with no change to the price limitation of \$160,000, by extending the end date only, from June 30, 2025 to September 30, 2025, for the purpose of providing services to victims of crime, effective upon Governor and Executive Council approval. No additional funds are involved in this time extension. 100% General Funds.

EXPLANATION

On February 21, 2024, the Governor and Executive Council approved a subgrant from the Department of Justice to the Child Advocacy Center of Coos County Inc, in an amount not to exceed \$160,000 through June 30, 2025. The Department of Justice requests authorization to extend the end date only of this existing subgrant from June 30, 2025, to September 30, 2025.

This extension will allow the Child Advocacy Center of Coos County Inc to continue to provide direct victim services to child victims in New Hampshire including forensic child advocacy interviews. Due to a delay in hiring a key position there was a delay in spending grant funds. The Child Advocacy Center of Coos County Inc is requesting authorization to extend the end date as a result of that delay.

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

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "John M. Formella".

John M. Formella
Attorney General

#5052782

AMENDMENT TO GRANT AGREEMENT

This AMENDMENT TO GRANT AGREEMENT (the "Amendment") is entered into and effective as of the Effective Date (defined below) by and between as of the NEW HAMPSHIRE DEPARTMENT OF JUSTICE ("State") and the CHILD ADVOCACY CENTER OF COOS COUNTY INC ("Subrecipient"). State and Subrecipient are sometimes referred to herein singularly as a "Party" and collectively as the "Parties."

RECITALS

WHEREAS, the Parties entered into the Grant Agreement as approved by the Governor and Executive Council of the State of New Hampshire on February 21, 2024 at Item #161 (the "Agreement"), wherein the State agreed grant, and Subrecipient agreed to accept, certain sums upon the terms and conditions set forth therein; and

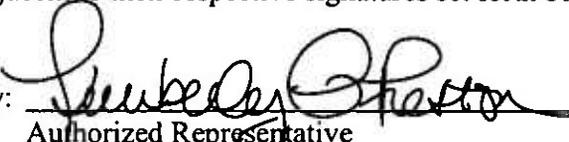
WHEREAS, in accordance with Paragraph 20 of the Agreement, the Parties wish to amend the terms and conditions of the Agreement as further specified herein;

NOW THEREFORE, for good and valuable consideration exchanged, the receipt and sufficiency of which are hereby conclusively acknowledged, the Parties hereby agree to amend the Agreement as follows:

1. Amendment to Block 1.7. Remove the Completion Date set forth in Block 1.7 of the G-1 Form Agreement and replace with, Completion Date: 09/30/2025.
2. Amendments to Exhibit C. Remove the Grant Completion Date of 6/30/2025 as set forth in Paragraphs 3(a), 3(b) and 4 of Exhibit C to the Agreement is extended to 9/30/2025.
3. Effect of Amendment. Except as provided in this Amendment, the terms and conditions of the Agreement shall remain in full force and effect for all purposes.
4. Construction. The recitals set forth at the outset of this Amendment are a part of this Amendment, as fully as if set forth in their entirety in the body hereof. The captions or headings in this Amendment are for ease of reference only, and no caption or heading shall affect in any way the interpretation, meaning, or construction of this Amendment. Capitalized terms that are not defined within the text of this Amendment shall have the same meanings respectively ascribed to them in the Agreement.
5. Effective Date. The terms and conditions of this Amendment shall become effective on the date that it is approved the Governor and Executive Council of the State of New Hampshire (the "Effective Date").
6. Counterparts; Facsimile and Electronic Signatures. This Amendment may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same Amendment. A facsimile or portable document format (PDF) signature on this Amendment shall be equivalent to, and have the same force and effect as,

an original signature. In accordance with the New Hampshire Uniform Electronic Transactions Act, RSA 294-E:1 *et seq.*, the Parties hereby agree that this Amendment may be signed electronically, including any exhibits, schedules, addenda, or other attachments referenced herein.

IN WITNESS WHEREOF, the Parties have executed this Amendment as of the date adjacent to their respective signatures set forth below.

By:  5/20/25
Authorized Representative Date
Child Advocacy Center of Coos County Inc

By: Thomas D. Kaempfer 5/20/25
Thomas Kaempfer, Deputy Director of Administration Date
New Hampshire Department of Justice

Approved by the Attorney General (Form, Substance and Execution)

By: Christen Lavers 5/20/25
Attorney 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 CHILD ADVOCACY CENTER OF COOS COUNTY, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on February 17, 2009. 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: 608787

Certificate Number: 0007170444



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 29th day of April A.D. 2025.

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

David M. Scanlan
Secretary of State

278 Main Street
Lancaster, NH 03584
Phone: (603) 788-8201
Fax: (603) 788-8203-1185



Kimberly Preston
Executive Director
cooscac@gmail.com

Child Advocacy Center of Coos County Certificate of Authority

I, Natalie Nadeau, hereby certify that I am duly elected Treasurer of the Child Advocacy Center of Coos County's Board of Directors. 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 April 20, 2016 at which a quorum of the Board of Directors was present and voting.

VOTED: That Kimberly Preston, Executive Director, is duly authorized to enter into

contracts or agreements on behalf of the Child Advocacy Center of Coos

County with the State of New Hampshire and any of its agencies or departments

and is further authorized to execute any documents which may in her judgment

be desirable or necessary to effect the purpose of this vote.

I, hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract to which this certificate is attached. 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 any listed individual to bind the Child Advocacy Center of Coos County in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Please Note: This certificate is valid for up to (30) days, after the date of signature and notarization, reflected below.

Dated: 4/30/2025

Attested by: Natalie Nadeau

Natalie Nadeau, Treasurer of the Board of Directors, Child Advocacy Center of Coos County

The foregoing instrument was acknowledged before me, this day 30th day of April, 2025 by Natalie Nadeau.

Amy M. Riendeau
Name, Notary Public or Justice of the Peace

AMY M. RIENDEAU, Notary Public
My Commission Expires July 15, 2025

Commission Expires: _____

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**ATTORNEY GENERAL
DEPARTMENT OF JUSTICE**

1 GRANITE PLACE SOUTH
CONCORD, NEW HAMPSHIRE 03301

JOHN M. FORMELLA
ATTORNEY GENERAL



JAMES T. BOFFETTI
DEPUTY ATTORNEY GENERAL

161

January 31, 2024

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

Your Excellency and Members of the Council:

REQUESTED ACTION

Authorize the Department of Justice (DOJ) to enter into subgrants with the programs listed below, in an amount not to exceed \$2,919,200, to support the enhancement of Child Advocacy Center (CAC) services effective upon Governor and Executive Council approval through June 30, 2025. 100% General Funds.

Funding is available in account number 02-20-20-200010-2601, Department of Justice, Attorney General, Grants Non-Federal as follows:

Class Account	Subrecipient	Vendor #	SFY 2024 Amount	SFY 2025 Amount
073-500580	Strafford County Child Advocacy Center	177478-B008	\$115,000	\$115,000
073-500581	The Granite State Children's Alliance	172495-B001	\$1,170,075	\$1,170,075
073-500581	The Child Advocacy Center of Carroll County	165511-B001	\$85,525	\$85,525
073-500580	Merrimack County Child Advocacy Center	177435-B005	\$9,000	\$9,000
073-500581	Child Advocacy Center of Coos County, Inc.	167955-B001	\$80,000	\$80,000
TOTAL			\$1,459,600	\$1,459,600

EXPLANATION

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.

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
January 31, 2024
Page 2 of 2

The DOJ is requesting approval to award funding to the above State CACs for the support of continued services to children, the implementation of evidence-based practices and the enhancement of community outreach and education.

The agencies listed above represent the majority of the CAC network in New Hampshire and all centers are members of the Granite State Children's Alliance, making them all eligible for funding under this program.

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

Respectfully submitted,



John M. Formella
Attorney General

#4357298

GRANT AGREEMENT

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

I. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		1.2. State Agency Address 1 Granite Place South, Concord, NH 03301	
1.3. Grantee Name Child Advocacy Center of Coos County, Inc.		1.4. Grantee Address 278 Main Street Lancaster, NH 03584	
1.5. Grantee Phone # (603) 788-8201	1.6. Account Number 02-20-20-200010-2601-073-500581	1.7. Completion Date 06/30/2025	1.8. Grant Limitation \$160,000
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 <i>Kimberly A. Preston</i>		1.12. Name & Title of Grantee Signor 1 Kimberly A Preston, 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) <i>Kathleen Carr</i>		1.14. Name & Title of State Agency Signor(s) Kathleen Carr, Director of Administration	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: <i>Shari Phillips</i> Assistant Attorney General, On: 1/17/2024			
1.16. Approval by Governor and Council (if applicable) By: _____ On: / /			

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

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

- approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.
14. **GRANTEE'S RELATION TO THE STATE.** In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.
15. **ASSIGNMENT AND SUBCONTRACTS.** The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.
16. **INDEMNIFICATION.** The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.
17. **INSURANCE.**
- 17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:
- 17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and
- 17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than \$1,000,000 per occurrence and \$2,000,000 aggregate for bodily injury or death any one incident, and \$500,000 for property damage in any one incident; and
- 17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.
18. **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.
19. **NOTICE.** Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.
20. **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.
21. **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intent of the parties hereto.
22. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.
23. **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.
24. **SPECIAL PROVISIONS.** The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.

EXHIBIT A

- SPECIAL PROVISIONS -

Child Advocacy Center of Coos County, 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

EXHIBIT A

- SPECIAL PROVISIONS -

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 New Hampshire Department of Justice (DOJ), that employee or their relative shall not perform work on or be billed to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the 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. The Subrecipient authorizes the DOJ and its representatives, access to and the right to examine all records, books, paper or documents related to this subgrant.
8. 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 is granted, the Subrecipient agrees that there must be a sliding scale that starts at zero (0), and that all program income will be totally expended on grant allowable activities by the end of the funding cycle.
9. Equipment purchased with this subgrant shall be listed by the Subrecipient on the agency inventory. The inventory must include the item description, serial number, cost, percentage of state funds, and location.
10. 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.

EXHIBIT A

- SPECIAL PROVISIONS -

11. 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., Form 990-EZ), as several sources already provide searchable online databases of such financial statements.
12. The Subrecipient, if a non-profit organization, must certify their non-profit status by submitting a statement to NH DOJ: 1) affirmatively asserting that the recipient is a non-profit organization and 2) indicating that the Subrecipient has on file and available upon audit one of the following:
- A copy of the organization's 501 (c)(3) designation letter, or;
 - A letter from the State of New Hampshire stating that the Subrecipient is a non-profit organization operating within the state, or;
 - A copy of the Subgrantee's state certificate of incorporation that substantiates its non-profit status.

Subrecipients that are local non-profit affiliates or state of national non-profits should also have a statement by the parent organization that the Subrecipient is a local non-profit affiliate.

EXHIBIT B

- SCOPE OF SERVICES -

1. The Subrecipient shall receive a grant from the New Hampshire Department of Justice (DOJ) for expenses incurred and services provided for child advocacy forensic interviews and victim services provided by the Subrecipient, including but not limited to expenses for personnel and fringe.
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. The 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 this Grant.
4. The 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
Sarah.E.Sciuto@doj.nh.gov

JP
1/11/24

EXHIBIT C

- PAYMENT TERMS -

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

3a. The Subrecipient shall be awarded an amount not to exceed \$160,000 of the total Grant Limitation set forth from Governor and Council approval through 06/30/2025. This shall be contingent upon continued state funding appropriation and program performance.

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

4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval, or after 06/30/2025 or, unless a grant extension is approved in writing by DOJ.

EXHIBIT D

-NON-SUPLANTING CERTIFICATION -

Supplanting defined

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

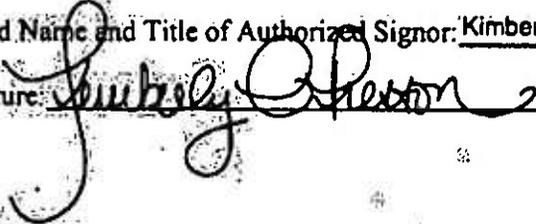
Supplanting and job retention

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 Subrecipient certifies that any funds awarded through this agreement shall not be used to Supplant any Federal funds that have been appropriated for the purposes and goals of this agreement.

The 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: Kimberly A Preston, Executive Director

Signature: 

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 CHILD ADVOCACY CENTER OF COOS COUNTY, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on February 17, 2009. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned; and the attached is a true copy of the list of documents on file in this office.

Business ID: 608787

Certificate Number: 0006211633



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 20th day of April A.D. 2023.

A handwritten signature in black ink, appearing to read "David M. Scanlan", is written over a faint circular stamp.

David M. Scanlan
Secretary of State



State of New Hampshire

Department of State



Business Name : Child Advocacy Center of Coos County, Inc.

Business ID : 608787

Filing History

Filing#	Filing Date	Effective Date	Filing Type	Nonprofit Report Year
0005057203	12/16/2020	12/16/2020	Nonprofit Report	2020
0004776823	01/16/2020	01/16/2020	Annual Report Reminder	N/A
0003298494	04/21/2016	04/21/2016	Reinstatement	N/A
0003200028	01/01/2016	01/01/2016	Admin Dissolution/Suspension	N/A
0002635943	01/03/2011	01/03/2011	Annual Report	2010
0002635942	10/08/2010	10/08/2010	Reminder Letter	N/A
0002635941	09/10/2009	09/10/2009	Amendment	N/A
0002635940	02/17/2009	02/17/2009	Business Formation	N/A

Trade Name Information

Business Name	Business ID	Business Status
No Trade Name(s) associated to this business.		

Name History

Name	Name Type
No Name Changes found for this business.	

Principal Information

Name	Title
Brian Beals MD	President
Michele Santy	Vice President
Deborah Haynes	Treasurer
Kassie Eafrazi	Secretary
Adam Marsh	Director
Brooke Grondin	Director
Garrett Rella	Director

278 Main Street
Lancaster, NH 03584
Phone: (603) 788-8201
Fax: (603) 788-8203-1185



Kimberly Preston
Executive Director
cooscac@gmail.com

**Child Advocacy Center of Coos County
Certificate of Authority**

I, Brian Beals, hereby certify that I am duly elected President of the Child Advocacy Center of Coos County's Board of Directors. I hereby certify the following is a true copy of a vote taken at a meeting of the Board of Directors, duly called and held on April 20, 2016 at which a quorum of the Board of Directors were present and voting.

VOTED: That Kimberly Preston, Executive Director, is duly authorized to enter into contracts or agreements on behalf of the Child Advocacy Center of Coos County with the State of New Hampshire and any of its agencies or departments and is further authorized to execute any documents which may in her judgement 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. 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 any listed individual to bind the Child Advocacy Center of Coos County in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 1-11-2024

Attest: [Signature]

Brian Beals, President of the Board of Directors, Child Advocacy Center of Coos County

The foregoing instrument was acknowledged before me, this day Jan 11 2024 by Brian Beals.

Carol A. Frechette

Name, Notary Public or Justice of the Peace

CAROL A. FRECHETTE, Notary Public
My Commission Expires December 18, 2025

Commission Expires: _____





CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
01/11/2024

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

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

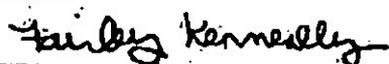
PRODUCER E & S Insurance Services LLC 21 Meadowbrook Lane P O Box 7425 Gilford NH 03247-7425	CONTACT NAME: Fairley Kennedy	
	PHONE (AC, No. Ext): (603) 293-2791 FAX (AC, No.): (603) 293-7188 E-MAIL ADDRESS: fairley@esinsurance.net	
INSURED Child Advocacy Center of Coos County 278 North Main Street Lancaster NH 03584	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A: Philadelphia Insurance Co	
	INSURER B: FirstComp	27628
	INSURER C:	
	INSURER D:	
	INSURER E:	

COVERAGES CERTIFICATE NUMBER: 23 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	ADDITIONAL INSURED	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR		PHPK2553718	07/01/2023	07/01/2024	EACH OCCURRENCE \$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:					DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMPROP AGG \$ 2,000,000 Professional Liability \$ 1,000,000
	AUTOMOBILE LIABILITY ANY AUTO. <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> RENTED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY					COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	UMBRELLA LIAB EXCESS LIAB DED RETENTION \$					EACH OCCURRENCE \$ AGGREGATE \$
B	WORKERS COMPENSATION AND EMPLOYER'S LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N Y N/A	WC0207490-04	07/01/2023	07/01/2024	PER STAT/TE OTH-ER E.L. EACH ACCIDENT \$ 100,000 E.L. DISEASE - EA EMPLOYEE \$ 100,000 E.L. DISEASE - POLICY LIMIT \$ 500,000

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

CERTIFICATE HOLDER 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 



CHILD ADVOCACY CENTER OF COÖS COUNTY
Lancaster, New Hampshire

UNAUDITED FINANCIAL STATEMENTS
JUNE 30, 2022



CHILD ADVOCACY CENTER OF COOS COUNTY
Lancaster, New Hampshire

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors of
Child Advocacy Center:

We have reviewed the accompanying financial statements of Child Advocacy Center (a New Hampshire nonprofit corporation), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility 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; this includes 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.

Accountants' Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Child Advocacy Center and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Cohos Advisors PLLC

May 12, 2023

FINANCIAL STATEMENTS

CHILD ADVOCACY CENTER OF COOS COUNTY, INC.

Exhibit A

Lancaster, New Hampshire

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2022

ASSETS

Current assets

Cash and cash equivalents	\$ 62,783
Grants receivable	29,383
Investments	40,044
Total current assets	<u>132,210</u>

Long-term assets

Office equipment and furniture	19,739
Less: accumulated depreciation	(17,566)
Total long-term assets	<u>2,173</u>
Total assets	<u>\$ 134,383</u>

LIABILITIES AND NET ASSETS

Current liabilities

Accrued liabilities	2,185
Total current liabilities	<u>2,185</u>
Total liabilities	<u>2,185</u>

Net assets (Note 2)

Without donor restrictions	132,198
With donor restrictions	
Total net assets	<u>132,198</u>
Total liabilities and net assets	<u>\$ 134,383</u>

See accompanying notes and accountants' review report.

CHILD ADVOCACY CENTER OF COOS COUNTY, INC.

Exhibit B

Lancaster, New Hampshire

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and support			
Grants and contributions	\$ 163,949	\$ -	\$ 163,949
Fundraising revenue	12,877	-	12,877
Interest income	305	-	305
Other income	2,530	-	2,530
Net assets released from restrictions			
Total revenue and support	<u>179,661</u>		<u>179,661</u>
Expenses			
Total program services	152,478	-	152,478
Total general and administrative	26,884	-	26,884
Total fundraising	4,813	-	4,813
Total expenses	<u>184,175</u>		<u>184,175</u>
Increase (decrease) in net assets	(4,514)		(4,514)
Net assets, beginning of year	<u>136,712</u>		<u>136,712</u>
Net assets, end of year	<u>\$ 132,198</u>	<u>\$ -</u>	<u>\$ 132,198</u>

See accompanying notes and accountants' review report.

CHILD ADVOCACY CENTER OF COOS COUNTY, INC.

Exhibit C

Lancaster, New Hampshire

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022

	Advocacy Program	General & Administrative	Fundraising Expenses	Total
Salaries and wages	\$ 91,146	\$ 4,797	\$ -	\$ 95,943
Payroll taxes	7,437	391	-	7,828
Staff benefits	6,619	348	-	6,967
Supplies	2,857	150	-	3,007
Depreciation expense	-	2,895	-	2,895
Insurance expense	-	5,152	-	5,152
Professional fees	-	5,220	-	5,220
Travel	2,137	112	-	2,249
Fundraising expenses	-	-	4,813	4,813
Repairs and maintenance	4,887	257	-	5,144
Janitorial expenses	997	53	-	1,050
Payroll costs	4,252	224	-	4,476
Dues and subscriptions	-	3,107	-	3,107
Printing and postage	-	-	-	-
Occupancy expense	32,146	1,692	-	33,838
Bank fees	-	-	-	-
Other expenses	-	2,486	-	2,486
Total expenses	<u>\$ 152,478</u>	<u>\$ 26,884</u>	<u>\$ 4,813</u>	<u>\$ 184,175</u>

See accompanying notes and accountants' review report.

CHILD ADVOCACY CENTER OF COOS COUNTY, INC.

Exhibit D

Lancaster, New Hampshire

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2022

Cash flows from operating activities

Increase (decrease) in net assets \$ (4,514)

Add (deduct) charges (credits) to operations not
using (providing) cash:

Depreciation 2,895

Adjustments to reconcile net assets

to cash provided by operating activities:

(Increase) decrease in grants receivable 6,680

Increase (decrease) in accrued liabilities 876

Net cash provided by (used for) operating activities 5,937*Cash flows from investing activities*

(Reinvestment) maturity of long-term certificate of deposit 1,847

Interest (earned) on certificate of deposit (230)

Net cash provided by (used for) investing activities 1,617

Net increase (decrease) in cash and cash equivalents 7,554

Cash and cash equivalents, July 1 55,229Cash and cash equivalents, June 30 \$ 62,783*Supplemental disclosures of cash flow information*

Cash paid during the year for:

Interest \$

See accompanying notes and accountants' review report

CHILD ADVOCACY CENTER OF COOS COUNTY, INC.
Lancaster, New Hampshire

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Nature of Activities and Summary of Significant Accounting Policies

NATURE OF ACTIVITIES

Child Advocacy Center of Coos County, Inc. is a New Hampshire not-for-profit organization established to support child victims of abuse and the non-abusive caregivers of those children.

BASIS OF ACCOUNTING

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

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

BASIS OF PRESENTATION

These financial statements are presented in accordance with Accounting Standards Codification guidance for not-for-profit organizations. Under this guidance, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions. For the year ended June 30, 2022, Child Advocacy Center has no net assets with donor restrictions.

CASH AND CASH EQUIVALENTS

The Organization considers all short-term investments with an original maturity of three months or less to be cash equivalents. As of June 30, 2022, all the Organization's cash deposits were fully insured by the Federal Deposit Insurance Corporation.

CHILD ADVOCACY CENTER OF COOS COUNTY, INC.
Lancaster, New Hampshire

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Nature of Activities and Summary of Significant Accounting Policies (continued)

INVESTMENTS

The Organization holds one automatically renewable certificate of deposit in the amount of \$40,000 for a term of 12 months. The fixed interest rate on this certificate is 1.000% and matures in May of 2023. Interest earned is added to principal giving it an annual percentage yield of 1.000%.

PROPERTY AND EQUIPMENT

Property and equipment are carried on the books at cost and are depreciated using either straight-line or modified accelerated methods. The useful lives of the Organization's assets are listed as follows:

	Useful Life (in years)
Office equipment	5
Office furniture	7

The cost of maintenance and repairs is evaluated and charged to expense as incurred and appropriate, while renewals and betterments with an initial cost of \$2,500 or more are capitalized.

CONTRIBUTIONS

Child Advocacy Center reports contribution revenue according to Accounting Standards Codification guidance for accounting for contributions received and contributions made. In accordance with this guidance, contributions received are recorded as either restricted or unrestricted depending on the existence and nature of any donor restrictions.

Contributions, including unconditional promises to give, are recognized as revenue in the period received. Conditional promises, which depend on the occurrence of a specified future and uncertain event, are recognized as revenue when the conditions have been substantially met.

GRANT REVENUE RECOGNITION

Grant revenue is recognized in the period that the funds are expended for the purpose of the grant. The timing of revenue recognition may differ from when funds are received, giving rise to grants receivable or deferred revenue.

CHILD ADVOCACY CENTER OF COOS COUNTY, INC.
Lancaster, New Hampshire

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Nature of Activities and Summary of Significant Accounting Policies (continued)

INCOME TAXES

Child Advocacy Center of Coos County, Inc. is exempt from federal income taxes under section 501(c)(3) of the Internal Revenue Code. The corporation has no unrelated business income and, accordingly, no provision for income taxes is reflected in these financial statements. The tax years ended June 30, 2019, 2020, 2021, and 2022 are still open to audit for federal purposes.

FUNCTIONAL EXPENSES

The Organization allocates its expenses based on time spent in program, management, and fundraising activities; directly allocating expenditures when identifiable. The costs of program and supporting service activities have been summarized on a functional basis in Exhibit C and are further explained in Note 7. Exhibit C is presented as a separate statement in the financial statements and represents the natural classification detail of expenses by function.

NOTE 2 – Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor- or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net assets without donor restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net assets with donor restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. The Organization 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 statement of activities as net assets released from restrictions.

CHILD ADVOCACY CENTER OF COOS COUNTY, INC.
Lancaster, New Hampshire

NOTES TO FINANCIAL STATEMENTS

NOTE 3 – *Rented Facilities*

Child Advocacy Center rents office space at 278 Main Street, Lancaster, New Hampshire, on a month-to-month basis at \$2,475 per month. Total rent expense for the year ended June 30, 2022 was \$29,700.

NOTE 4 – *Going Concern*

The Organization is entirely dependent on grant income from federal, state and local sources to fund its operations. Consequently, any future support currently remains uncertain. While the Organization believes its funding sources will remain stable in future periods, and is seeking accreditation in order to be eligible for additional funding, there is no assurance of permanent continued funding.

NOTE 5 – *Subsequent Events*

The Organization has evaluated all subsequent events through May 12, 2023, the date the financial statements were available to be issued, noting that no events requiring adjustment to the financial statements or disclosure to the notes thereto are necessary for the year ended June 30, 2022.

CHILD ADVOCACY CENTER OF COOS COUNTY, INC.
Lancaster, New Hampshire

NOTES TO FINANCIAL STATEMENTS

NOTE 6 – *Liquidity and Availability*

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

	<u>2022</u>
Total assets, at yearend	\$ 134,383
Less: Non-financial assets, including fixed assets, net of accumulated depreciation	<u>(2,173)</u>
Total financial assets, at yearend	132,210
Less:	
Donor-imposed restrictions on cash making financial assets unavailable for general expenditure	<u> </u>
Financial assets available within one year to meet cash needs for general expenditure	<u>\$ 132,210</u>

The Organization has a goal to maintain financial assets on hand, which consist of cash and cash equivalents and grants receivable, to meet a month of normal operating expenses, which averaged \$15,348 in fiscal year 2022.

NOTE 7 – *Functionalized Expenses*

The financial statements report certain categories of expenses that are attributed to a program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries and wages, staff development, insurance, and occupancy, which are reasonably allocated based on time spent on the program for which the expense was incurred. Other expenses that are allocated are office expenses and professional fees, as well as many others, and are allocated on the basis of estimates of time and effort.

CHILD ADVOCACY CENTER OF COOS COUNTY, INC.
Lancaster, New Hampshire

NOTES TO FINANCIAL STATEMENTS

NOTE 8 – Fair Value Measurements and Disclosures

The Organization reports certain assets at fair value in the financial statements. Fair value is the price that would be received to sell an asset 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, 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 based on market data obtained from sources independent of the organization. Unobservable inputs that reflect the Organization's own assumptions about the assumptions market participants would use in pricing the asset 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 that can be accessed at the measurement date.

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly. These include quoted prices for similar assets 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, and market-corroborated inputs.

Level 3 – Unobservable inputs for the asset. In these situations, the Organization develops inputs using the best information available in the circumstances.

CHILD ADVOCACY CENTER OF COOS COUNTY, INC.
Lancaster, New Hampshire

NOTES TO FINANCIAL STATEMENTS

NOTE 8 – Fair Value Measurements and Disclosures (continued)

In some cases, the inputs used to measure the fair value of an asset 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 judgement, taking into account factors specific to the asset. The categorization of an asset within the hierarchy is based upon the pricing transparency of the asset and does not necessarily correspond to the assessment of the Organization of the quality, risk, or liquidity profile of the asset.

All of the Organization's investment assets are classified within Level 1, as they comprise of one certificate of deposit that is invested in a local banking institution. The CD is valued by the custodians of the certificate using pricing models based on credit quality, time to maturity, and stated interest rates. Promises to give are also measured at fair value and are also included within Level 1.

Staff Person	Job Description	Annual Salary
Kimberly Preston	Executive Director	\$69,992.00
Jessica Robinson	FI/Team Coordinator	\$57,491.20
TBD	FSS	TBD

KIMBERLY A. PRESTON

MAIL:

PHONE:

EMAIL:

STEWARDSHIP ♦ ATTENTIVE ♦ CONSCIENTIOUS ♦ DILIGENT ♦ CREATIVE

Key skills and qualifications:

- Approximately 400+ hours in specialized training on topics related to child victimization (of various types and configurations), trauma and secondary trauma; working with multidisciplinary teams for the coordination of child abuse investigations, leadership in the CAC model, financial management, organizational resilience and sustainability, diversity equity and inclusion, etc., including specialized training and certification in forensic interviewing.
- Forensic interviewer, certified in the National Children's Advocacy Center's Forensic Interviewing of Children modality, with additional certificates in Advanced Forensic Interviewing, Extended Forensic Interviewing, and working with children/clients with disabilities.
- Proficient in Microsoft Office and various online platforms; able to learn new programs and adapt skills, with ease.

Professional Experience:

- *Child Advocacy Center of Coos County, Lancaster, NH* *November 2016 – Present*
- Executive Director/Forensic Interviewer: Responsible for all program administration, financial and grant management, quality assessment and improvement, community outreach and education, fundraising and event coordination, supervisory, and facility management responsibilities associated with the Child Advocacy Center of Coos County, which is an independent 501(c)3 nonprofit organization, that provides services to child victims of crime (and their non-offending caregivers) utilizing the CAC model, and in compliance with the stringent standards of accreditation for best practices, as determined by the National Children's Alliance. I am also a forensic interviewer, certified in the National Children's Advocacy Center's Forensic Interviewing of Children modality, with additional certificates in Advanced Forensic Interviewing, Extended Forensic Interviewing, and working with children/clients with disabilities.
- *Mt. Washington Auto Road, Gorham, NH* *December 2012 – November 2016*
- Event Director: Responsible for organizing and executing all aspects of Mt. Washington Auto Road's historic, signature event series. Securing and coordinating all logistical support for events, including: calendar and task management; staff coordination, delegation and recognition (including direct supervision of department assistant); vendor procurement and cost containment; volunteer recruitment, coordination and compensation; guest/participant relations and communications; post-event quality improvement assessment with key staff and supporters; assisting partner agencies and organizations with event related needs. Additional responsibilities include: organization and stewardship of event department equipment, files and associated inventory; basic administrative duties (filing, billing, preparing/disseminating department news and updates, attending bi-weekly staff meetings). Designated Manager on Duty (MOD), responsible for the executive management of business's daily operation during assigned

periods, maintaining our optimal standard of safety and satisfaction, for all employees and guests.

- ♦ **Portland Community Health Center, Portland, ME** *July 2012 – December 2012*
 - **Executive Assistant, Per Diem:** Provide daily support for the chief executive officer of a federally qualified health center, operated by the City of Portland, Maine. Preparation and editing of correspondence, communications, presentations and other documentation. Responsible for the daily organization of the office and files (both paper and electronic), keeping the CEO's calendar and the scheduling of appointments, conference calls, meets and events, as needed. Organizing meetings, securing meeting space, preparing materials and transcribing minutes for weekly operation meetings, bi-weekly staff meetings and monthly board of directors' meetings. Support health center staff in daily operations of the facility, including assisting senior management staff on projects and grants, as needed. Receiving and redirecting telephone communications, greet and assist patients with basic administrative needs.
- ♦ **TCCAP Restorative Justice Center, Coös County, NH** *May 2007 – July 2012*
 - **Program Coordinator:** Provide effective alternative interventions to first-time misdemeanor level, adult and juvenile offenders of non-violent crimes. Individual and group interaction with youth, mentoring and monitoring clients and tracking their progress in our client database. Developing and facilitating educational workshops, securing viable community service sites, coordinating and supervising community service activities as needed. Corresponding, communicating and fostering effective and positive relationships with courts, local law enforcement officials, school administrators and community partners. Knowledge of Restorative and Juvenile Justice processes, including court proceedings and writing formal motions to the court. Recruiting volunteers, making referrals to additional services and various other administrative duties. Securing donations from community organizations and businesses to support organizational activities. Represented the organization at annual meetings to advocate for municipal funding.
- ♦ **North Country Health Consortium, Littleton, NH** *February 2011 – May 2014*
 - **Community Action Team Coordinator:** Coordinate outreach to community groups to increase engagement in substance abuse prevention in the Berlin/Gorham area. Participate in community meetings, events and trainings as needed. Work with coalition members to implement and integrate evidence-based environmental prevention strategies. Offer support, technical assistance and information to collaborating agencies, organizations, youth groups, parents and other stakeholders. Assist in information, research, preparation and implementation of a region specific strategic plan in collaboration with the New Hampshire Bureau of Drug and Alcohol Services and the NH Center for Excellence.

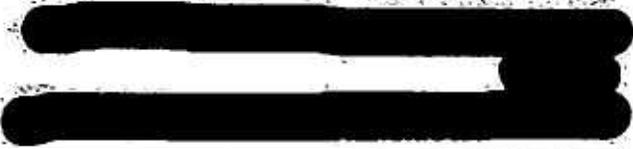
Education:

- ♦ College coursework (1.5 years; approximately 15 credits) from Sacred Heart University, Fairfield, CT. Biology major; emphasis on pre-med. 1998 - 2000.
- ♦ High school diploma with High Honors, Groveton High School, Groveton, NH. 1998.

Previous Volunteer Organizations:

- ♦ Family Resource Center, Board of Directors, Fundraising Committee Member
 - BusinessNH Magazine: NH's Non-Profit Business of the Year, 2011
 - Cumulus Media, WPKQ: NH North Country Year of Service Award Recipient, 2012
- ♦ New Hampshire Juvenile Court Diversion Network, Member
- ♦ Coös County Coalition, Member

JESSICA BALL



EDUCATION

Southern New Hampshire University
Bachelor's Degree, September 2022
General Studies with Psychology Concentration

White Mountains Community College
Associate's Degree, May 2014
Education Preparation

White Mountains Community College
Special Education Certificate

EXPERIENCE

The Child Advocacy Center of Coos County
Forensic Interviewer/MDT Coordinator
April 2019 - Present

- Forensically interview children and adolescents regarding abuse or neglect allegations
- Develop and maintain relationships with the multidisciplinary team, including law enforcement, child protection, prosecution, mental health, and medical services
- Facilitate monthly case reviews
- Provide outreach to the community regarding child abuse awareness and mandated reporting
- Maintain client files, conduct data entry/generate reports, and other clerical duties as assigned

Response to Domestic and Sexual Violence
Volunteer
April 2019 - Present

- Provide crisis intervention, support, and referrals to victims; participate in 24-hour crisis line

EXPERIENCE Continued

Response to Domestic and Sexual Violence
Direct Service Advocate
January 2017 – April 2019

- Provide crisis intervention, court advocacy, support, and referrals to victims
- Provide support for 24-hour crisis line regarding domestic and sexual violence
- Partner with the Child Advocacy Center to support child abuse victims and their non-offending caregivers

Family Resource Center
Family Support Specialist
February 2014 – March 2016

- Home visiting for child development, health, and nutrition education
- Assisting families with resources, coordination of services, and access to community resources
- Community outreach and education

Child and Family Services
Parent Aide
August 2014 – February 2015

- Coordinating supervised visitation for families affected by abuse and neglect
- Basic parenting and health/safety education for families

KEY SKILLS

- Excellent rapport-building with children, families, and colleagues
- Strong interpersonal / communication skills
- A deep passion for working to help improve the lives of others

Child Advocacy Center of Coos County Job Description

Executive Director

The Child Advocacy Center of Coos County (CACCC) is a child-friendly, family-focused non-profit organization in Coos County, New Hampshire. The Center works in collaboration with law enforcement, medical personnel, social service agencies, child advocacy agencies, and the County Attorney's Office to provide a coordinated system of response and care to children who are victims of sexual and/or physical abuse and their non-offending family members through a full utilization of a multi-disciplinary team.

Position Summary: The Executive Director is responsible for the overall administration and management of the Child Advocacy Center of Coos County as well as the day-to-day activities of the Center. The Executive Director is ultimately accountable to the Board of Directors and reports directly to the President of the Board.

Program Administration Responsibilities:

1. Keeps the Board of Directors fully informed on the condition of the organization and all important issues influencing it.
2. Works with the Board of Directors to maintain a shared vision for the future of the organization and develops appropriate goals and strategies to advance the organization's mission.
3. Provides leadership in developing program, organizational and financial plans with the Board of Directors and other staff, and carries out plans and policies as authorized by the Board.
4. Recommends operational objectives that support the strategic plan and leads the staff in the implementation of the strategic plan and any operational objectives.
5. Maintains official records and documents and assures compliance with federal, state and local regulations.
6. Maintains a working knowledge of emerging issues and significant developments in the field of child abuse investigations.
7. Conducts ongoing program evaluation including outcome measures.
8. Maintains a positive working relationship with the Board of Directors and partner agencies.
9. Attends New Hampshire Network of Child Advocacy Centers meetings.

Financial Management Responsibilities:

1. Works in partnership with the Board of Directors, the Finance Committee and appropriate staff and volunteers, to develop and implement appropriate fund raising strategies to fund the mission of the Center.
2. Develops annual budget and submits to board for approval in a timely manner.
3. Develops relationships and maintains regular communications with funding sources.
4. Identifies grant opportunities, develops proposals and produces required reports to funding sources.
5. Contracts for and oversees annual audit.
6. Monitors expenditures and income.
7. Plans for core budget self-sufficiency.
8. Maintains capital assets of corporation.

Community Outreach and Education Responsibilities:

1. Serves as a spokesperson for the Child Advocacy Center and liaison to community groups and the media.
2. Publicizes the activities of the Child Advocacy Center and its programs and goals.
3. Participates in efforts to raise awareness about the CACCC and its mission to protect children with the general public, community leaders and private sector.
4. Maintains a positive professional reputation in the community and is a good ambassador for the Center.
5. Develops and maintains positive working relationships with collaborative service agencies
6. Develops and provides professional training for community agencies on issues related to child abuse and the role of the Child Advocacy Center.
7. Creates and provides community educational opportunities.

Supervisory Responsibilities:

1. Ensures personnel have appropriate training and direction and acts as day-to-day administrative supervisor.
2. Supervises CAC staff members including, but not limited to, interns, AmeriCorps Members and volunteers.
3. Hires and disciplines all personnel in conjunction with the Governance Committee.
4. Facilitates the preparation and delivery of the performance management for the organization, in conjunction with specialty specific consultants or employees.
5. Conducts performance appraisals of staff.

Other Responsibilities:

1. Any and all other duties as may be assigned by the Board of Directors.

Job Qualifications

The Executive Director is a professional position and the following qualifications are preferred:

1. An advanced degree in business, certified fund raising, social work, psychology, criminal justice, mental health or a related field with associated work experience.
2. Significant experience in nonprofit management including program development and advocacy, grant writing, funds development, financial management/bookkeeping and supervisory responsibilities.
3. Significant professional experience in working with children and families where abuse and violence are identified issues.
4. Previous experience working within the criminal justice system or child welfare system.
5. A working knowledge of nonprofit management and board development.
6. Experience in grant writing, grant monitoring, fund development and fund raising.
7. A working knowledge of bookkeeping (preferably with QuickBooks), the budgeting process and financial management.
8. Knowledge and skills in human resources and staff development.
9. Ability to work in a collaborative manner with diverse professional groups.
10. A working knowledge and understanding of family violence, substance abuse and the dynamics of child abuse.
11. Excellent verbal, written and technical communication skills.
12. Computer skills including Microsoft Office, PowerPoint and other related applications.



Child Advocacy Center of Coos County
Forensic Interviewer / Multi-disciplinary Team Coordinator

JOB DESCRIPTION

The Child Advocacy Center of Coos County (CAC-CC) is a child-friendly, family-focused non-profit organization located in Coos County, New Hampshire. The CAC-CC works in collaboration with law enforcement, medical personnel, social service agencies, child advocacy agencies, and the County Attorney's Office to provide a coordinated system of response and care to children who are victims of sexual and/or physical abuse and their non-offending family members, through the full utilization of the multi-disciplinary team's resources and expertise.

Position Title: Forensic Interviewer/Multi-disciplinary Team (MDT) Coordinator

Supervised By: Executive Director

Position Summary:

Forensic interviewing of children and adolescents from toddlers to 18 years of age who are alleged to be victims of physical and/or sexual abuse using a research-based interview protocol and techniques in a developmentally appropriate manner to elicit truthful information.

Oversee the effective management and coordination of a countywide multi-disciplinary team to include law enforcement, mental health, medical, victim's advocates, social workers, and prosecutors.

Responsibilities include, but are not limited to:

- Familiarity with the CAC model, CAC-CC's mission and the roles and responsibilities of CAC staff and the MDT
- Schedule and coordinate joint forensic interviews of alleged child/adolescent sexual abuse victims, with multi-disciplinary team members.
- Conduct forensic interviews of alleged child/adolescent victims of abuse, as requested, on behalf of the multi-disciplinary team members.
- Maintain and update case files and the Child Advocacy Center of Coos County's statistical tracking database.
- Report relevant CAC-CC statistics accurately to various sources.
- Participate with the MDT Case Review, coordinate relevant case review information with multi-disciplinary team members.
- Testify in civil and criminal court proceedings, as appropriate or requested, on the forensic interview process and techniques, as well as, on specific interviews in individual cases.

- Participate in quarterly Peer Review meetings; provide training and consultation as requested regarding interview protocols and child development areas of interest.
- Consult with MDT members as requested or as deemed necessary.
- Serve as a liaison to all MDT agencies and collaborating partners.
- Assist with coordinating team appreciation and educational enhancement activities as necessary or assigned.
- Serve as a steward of the Child Advocacy Center of Coos County in the community.
- Represent CAC-CC at various events and fundraisers, as requested.
- Attend relevant trainings as requested and assigned.
 - This will include a (1) week training, in Huntsville, AL, upon hire.
- Work proficiently with Microsoft Word, Excel, PowerPoint and Publisher.
- Work proficiently with (and an understanding of) emerging technologies.
- Other duties as assigned.

Job Qualifications

The Forensic Interviewer/MDT Coordinator is a professional position and the following qualifications are preferred:

- An Associate's Degree, in a relevant field, is preferred; will considered relevant work experience
- Bachelor's Degree in social work or related field preferred, experience conducting forensic interviews and working with a multi-disciplinary team of professionals preferred, satisfactory completion of criminal background check required.
- Previous experience working within the criminal justice system or child welfare system, with sensitivity to issues surrounding child sexual abuse and exploitation
- Inherent understanding and strict adherence to confidentiality policies and procedures
- Ability to work in a collaborative manner with diverse professional groups
- Excellent verbal, written and technical communication skills
- Ability to manage time and prioritize tasks
- Basic knowledge of social media platforms
- Professional decorum
- Reliable transportation