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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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NOV 12 2025

October 20, 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 (DOJ) to enter into subgrants with the subrecipients listed below, in an amount not to exceed \$2,603,663 for the purpose of providing services to victims of crime, effective upon Governor and Executive Council approval or January 1, 2026, whichever is later, through September 30, 2026. 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 2026 Amount
073-500581	New Hampshire Coalition Against Domestic and Sexual Violence	155510-B001	\$1,962,336
073-500581	Catholic Charities New Hampshire	177165-B001	\$73,270
073-500581	Granite State Children's Alliance	172495-B001	\$568,057
Total			\$2,603,663

EXPLANATION

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 given priority.

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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.

New Hampshire Catholic Charities will provide specialized legal services for victims of crime.

Granite State Children's Alliance will utilize funds for training and outreach to ensure court-related interviews of children are conducted consistently and with the least amount of trauma.

NH DOJ has determined the vendors are in good standing with the Secretary of State's Office, have secured the required levels of insurance and have provided evidence of authority to execute and be bound by these agreements. Also, the New Hampshire Coalition Against Domestic and Sexual Violence and Granite State Children's Alliance are non-profit organizations, and the NH DOJ has confirmed the vendors are registered and in good standing with the Department of Justice's Charitable Division. Per RSA 7:19, I, New Hampshire Catholic Charities is in good standing with Department of Justice's Charitable Division. The documents supporting these assertions are available at NH DOJ, for review upon request.

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

Respectfully submitted,



John M. Formella
Attorney General

#5258889

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 Street, Concord NH 03301	
1.5. Grantee Phone # (603) 224-8893	1.6. Account Number 02-20-20-201510-2601 -073-500581	1.7. Completion Date 09/30/2026	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 <i>Lyn M. Schollett</i>		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) <i>Thomas D. Kaempfer</i>		1.14. Name & Title of State Agency Signor(s) Thomas D. Kaempfer, Deputy Director of Admin	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: <i>Christen Lavers</i> Assistant Attorney General, On: / /10/15/25			
1.16. Approval by Governor and Council (if applicable) By: On: / /			

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

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

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

EXHIBIT A

-SPECIAL PROVISIONS-

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

EXHIBIT A

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

- 6 The Subrecipient understands that grants are funded for the grant award period noted on the grant award document. No guarantee is given or implied of subsequent funding in future years.
- 7 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
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 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, data collection, and subgrants to twelve member agencies.
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

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 \$1,962,336 of the total Grant Limitation upon Governor and Council approval or 01/01/2026, whichever is later, to 06/30/2026, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to three months, to 09/30/2026. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.

EXHIBIT D

-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 through this award will not replace (supplant) any federal 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, recoument 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*

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.

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

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 Clerk/Secretary/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 20, 2025, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Lyn M. Schollett, Executive Director (may list more than one person)
(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 was **valid thirty (30) days prior to and remains valid for thirty (30) days** from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the 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: October 8, 2025



Signature of Elected Officer

Name: Hilary Holmes Rheaume

Title: Chairperson, Board of Directors

**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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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

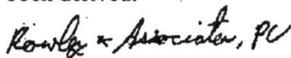
Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements 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, 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

ASSETS	<u>2024</u>	<u>2023</u>
<u>CURRENT ASSETS</u>		
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	<u>3,059,184</u>	<u>3,137,703</u>
<u>PROPERTY AND EQUIPMENT</u>		
Equipment	14,654	14,654
Leasehold Improvements	61,072	61,072
	<u>75,726</u>	<u>75,726</u>
Less Accumulated Depreciation	(49,132)	(42,061)
Total Property and Equipment, Net	<u>26,594</u>	<u>33,665</u>
<u>OTHER ASSETS</u>		
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	<u>1,065,643</u>	<u>1,106,884</u>
Total Assets	<u>\$ 4,151,421</u>	<u>\$ 4,278,252</u>
LIABILITIES AND NET ASSETS		
<u>CURRENT LIABILITIES</u>		
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	<u>2,147,480</u>	<u>2,262,590</u>
<u>LONG-TERM LIABILITIES</u>		
Operating Lease Liability, Less Current Portion	264,697	349,713
Finance Lease Liability, Less Current Portion	717	4,292
Total Long-Term Liabilities	<u>265,414</u>	<u>354,005</u>
<u>NET ASSETS</u>		
Without Donor Restrictions	1,719,596	1,588,613
With Donor Restrictions	18,931	73,044
Total Net Assets	<u>1,738,527</u>	<u>1,661,657</u>
Total Liabilities and Net Assets	<u>\$ 4,151,421</u>	<u>\$ 4,278,252</u>

Notes to Financial Statements

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
<u>CONTRIBUTIONS AND SUPPORT</u>				
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)	-	-
<u>EXPENSES</u>				
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
<u>NONOPERATING GAINS</u>				
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

Notes to Financial Statements

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

	<u>Program Services</u>	<u>Management & General</u>	<u>Fundraising</u>	<u>Total 2024</u>	<u>Total 2023</u>
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

Notes to Financial Statements

New Hampshire Coalition Against Domestic and Sexual Violence
Statements of Cash Flows
Years Ended June 30, 2024 and 2023
See Independent Auditors' Report

	<u>2024</u>	<u>2023</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
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 ACTIVITIES	<u>90,609</u>	<u>206,966</u>
 <u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Net (Purchase) Maturity of Certificates of Deposit	(94,454)	(251,294)
NET CASH USED BY INVESTING ACTIVITIES	<u>(94,454)</u>	<u>(251,294)</u>
 <u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Net amortization, payments on finance lease	(112)	-
NET CASH USED BY FINANCING ACTIVITIES	<u>(112)</u>	<u>-</u>
 NET DECREASE IN CASH AND CASH EQUIVALENTS	(3,957)	(44,328)
 CASH AND CASH EQUIVALENTS, AT BEGINNING OF YEAR	<u>420,448</u>	<u>464,776</u>
CASH AND CASH EQUIVALENTS, AT END OF YEAR	<u>\$ 416,491</u>	<u>\$ 420,448</u>
 <u>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</u>		
Donated Services	<u>\$ 7,264</u>	<u>\$ 29,648</u>

Notes to Financial Statements

New Hampshire Coalition Against Domestic and Sexual Violence
Notes to Financial Statements
Years Ended June 30, 2024 and 2023

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.

New Hampshire Coalition Against Domestic and Sexual Violence
Notes to Financial Statements
Years Ended June 30, 2024 and 2023

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.

New Hampshire Coalition Against Domestic and Sexual Violence
Notes to Financial Statements
Years Ended June 30, 2024 and 2023

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.

New Hampshire Coalition Against Domestic and Sexual Violence
Notes to Financial Statements
Years Ended June 30, 2024 and 2023

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.

New Hampshire Coalition Against Domestic and Sexual Violence
Notes to Financial Statements
Years Ended June 30, 2024 and 2023

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:

	<u>2024</u>	<u>2023</u>
Cash and Cash Equivalents	\$397,560	\$347,404
Restricted Cash and Cash Equivalents	18,931	73,044
Total	<u>\$416,491</u>	<u>\$420,448</u>

New Hampshire Coalition Against Domestic and Sexual Violence
Notes to Financial Statements
Years Ended June 30, 2024 and 2023

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.

New Hampshire Coalition Against Domestic and Sexual Violence
Notes to Financial Statements
Years Ended June 30, 2024 and 2023

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:

	<u>2024</u>	<u>2023</u>
Fund for Grace	\$ 54,645	\$ 59,932
Operating Reserve	<u>148,665</u>	<u>148,665</u>
	<u>\$ 203,310</u>	<u>\$ 208,597</u>

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:

	<u>2024</u>	<u>2023</u>
Human Trafficking Services	\$ -	\$ 55,575
Economic Support to Survivors	<u>18,931</u>	<u>17,469</u>
Total	<u>\$ 18,931</u>	<u>\$ 73,044</u>

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.

New Hampshire Coalition Against Domestic and Sexual Violence
Notes to Financial Statements
Years Ended 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:

	<u>Fair Value</u>	Quoted Prices In Active Markets For Identical Assets (Level 1)
<u>2024</u>		
Investments	\$ 489,681	\$ 489,681
Certificates of Deposit	516,885	516,885
	<u>\$1,006,566</u>	<u>\$1,006,566</u>
<u>2023</u>		
Investments	\$ 432,178	\$ 432,178
Certificates of Deposit	422,430	422,430
	<u>\$ 854,608</u>	<u>\$ 854,608</u>

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:

	<u>2024</u>	<u>2023</u>
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	<u>(18,931)</u>	<u>(73,044)</u>
	<u>\$1,080,292</u>	<u>\$ 979,410</u>

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:

	<u>2024</u>		<u>2023</u>	
	<u>Cost</u>	<u>Market</u>	<u>Cost</u>	<u>Market</u>
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	<u>\$ 411,769</u>	<u>\$ 489,681</u>	<u>\$ 394,968</u>	<u>\$ 432,178</u>

New Hampshire Coalition Against Domestic and Sexual Violence
Notes to Financial Statements
Years Ended June 30, 2024 and 2023

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.

New Hampshire Coalition Against Domestic and Sexual Violence
Notes to Financial Statements
Years Ended June 30, 2024 and 2023

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	<u>80,496</u>
Total payments	422,789
Net present value discount	<u>(47,869)</u>
Present Value of lease liabilities	<u>\$ 374,920</u>

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.

New Hampshire Coalition Against Domestic and Sexual Violence
Notes to Financial Statements
Years Ended June 30, 2024 and 2023

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	<u>\$ 4,605</u>
----------------------------------	-----------------

Lease Liabilities – Classification in Statement of Financial Position:

Finance Lease Liability, Current Portion	3,776
Finance Lease Liability, Less Current Portion	<u>717</u>
Total	<u>\$ 4,493</u>

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	<u>1,259</u>
Total payments	5,035
Net present value discount	<u>(542)</u>
Present Value of lease liabilities	<u>\$ 4,493</u>

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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MEMBER OF THE PRIVATE
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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.

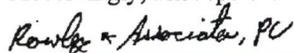
Report on Internal Control over Compliance

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, 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**

<u>Program Title</u>	<u>Federal CFDA/ Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Housing and Urban Development:</u>				
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			<u>129,705</u>	<u>140,998</u>
<u>U.S. Department of Justice:</u>				
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			<u>3,055,475</u>	<u>3,593,304</u>
VAWA, STOP	16.588	2022VAW16	-	134,035
Total Pass-Through Programs			<u>3,587,102</u>	<u>4,268,941</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>3,587,102</u>	<u>4,586,845</u>
<u>U.S. Department of the Treasury</u>				
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			<u>89,364</u>	<u>89,364</u>
<u>U.S. Department of Health and Human Services:</u>				
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			<u>-</u>	<u>432,404</u>
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			<u>2,209,684</u>	<u>2,246,731</u>
Total Pass-Through Programs			<u>2,409,693</u>	<u>2,647,140</u>
TOTAL U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES			<u>2,409,693</u>	<u>3,079,544</u>
<u>Corporation for National & Community Services:</u>				
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			<u>-</u>	<u>32,750</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 6,215,864</u>	<u>\$ 7,929,501</u>

**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:

<u>Program Title</u>	<u>Federal CFDA/ Assistance Listing #</u>	<u>Amount Provided</u>
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	<u>2,209,684</u>
		<u>\$ 6,215,864</u>

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.



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

KEY ADMINISTRATIVE PERSONNEL

Contractor Name: New Hampshire Coalition Against Domestic & Sexual Violence

Name of Program: _____

BUDGET PERIOD: SFY26 Phase 2 6 months January to June 2026

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	\$26,100	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
TBD	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	69.00%	\$14,935
Sarah Seeley	Public Affairs Coordinator	\$49,475	33.00%	\$8,163
TOTAL SALARIES				\$129,095

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 Spere 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 Health

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 CERTIFICATIONS

- ♦ 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 LGBTQ 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: Curriculum Vitae 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 Concord, NH

August 2020 – Present

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 Portsmouth, NH

July 2015 – August 2020

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

Bachelor of Arts, Economics and Gender, Sexuality, & Intersectionality Studies
GPA 3.869/4.000

New London, CT
Jan 2020 - May 2022

- Dean's Honors (Spring 2020), Dean's High Honors (Fall 2020-Spring 2021)

St. Lawrence University

Bachelor of Arts

Canton, NY
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

Public Affairs Coordinator

Concord, NH
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

Econometrics Tutor

New London, CT
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

Barista

May 2021 – August 2021

- 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

Photographer

Copenhagen, Denmark
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

Member

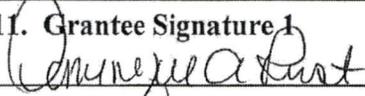
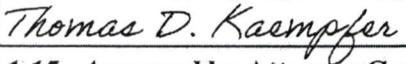
New London, CT
Jan 2020 - Present

- 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 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 02-20-20-201510-2601 -073-500581	1.7. Completion Date 09/30/2026	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 		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) 		1.14. Name & Title of State Agency Signor(s) Thomas D. Kaempfer, Deputy Director of Admin	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)			
By: <i>Christen Lavers</i> Assistant Attorney General, On: / / 10/15/25			
1.16. Approval by Governor and Council (if applicable)			
By: On: / /			

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

3. AREA COVERED. Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.
4. EFFECTIVE DATE: COMPLETION OF PROJECT.
 - 4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").
 - 4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").
5. GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.
 - 5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.
 - 5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.
 - 5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.
 - 5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.
 - 5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.
6. COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.
7. RECORDS and ACCOUNTS.
 - 7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.
 - 7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions
8. PERSONNEL.
 - 8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.
 - 8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.
 - 8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.
9. DATA: RETENTION OF DATA: ACCESS.
 - 9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations,
- 9.2. computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.
- 9.3. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.
- 9.4. No data shall be subject to copyright in the United States or any other country by anyone other than the State.
- 9.5. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.
- 9.6. 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

AAE
10/1/23

- 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.

DAK
 10/01/23

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

[Handwritten Signature]
Date 10/1/25

EXHIBIT A

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

6. The Subrecipient understands that grants are funded for the grant award period noted on the grant award document. No guarantee is given or implied of subsequent funding in future years.
7. 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
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.


Date 10/1/25

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 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

DR
10/1/25

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 \$73,270 of the total Grant Limitation upon Governor and Council approval or 01/01/2026, whichever is later, to 06/30/2026, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to three months, to 09/30/2026. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.

EXHIBIT D

-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 through this award will not replace (supplant) any federal 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:

Signature: Dominique A. Rust, VP+COO Dominique A. Rust, VP+COO

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.

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

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 24, 2025, at which a quorum of the Directors/shareholders were present and voting.
(Date)

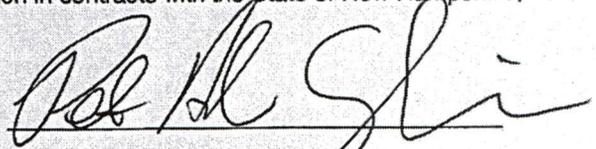
VOTED: That Tom Blonski, Dominique Rust, and David Hildenbrand (may list more than one person)
(Name and Title of Contract Signatory)

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: 10/08/25



Signature of Elected Officer
Name: Peter Adam Coughlin
Title: CCNH Board of Trustees Secretary

BAKER
NEWMAN
NOYES

New Hampshire Catholic Charities

Combined Financial Statements
and Other Financial Information

*Years Ended March 31, 2025 and 2024
With Independent Auditors' Report*

Baker Newman & Noyes LLC

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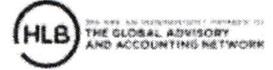
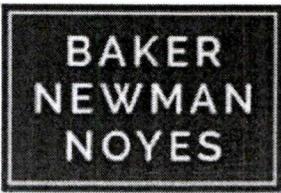
NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED FINANCIAL STATEMENTS AND OTHER FINANCIAL INFORMATION

Years Ended March 31, 2025 and 2024

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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, 2025 and 2024, 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, 2025 and 2024, 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

July 17, 2025

NEW HAMPSHIRE CATHOLIC CHARITIES
COMBINED STATEMENTS OF FINANCIAL POSITION

March 31, 2025 and 2024

ASSETS
(In thousands)

	<u>2025</u>	<u>2024</u>
Current assets:		
Cash and cash equivalents	\$ 17,075	\$ 15,249
Accounts receivable	6,336	6,548
Due from related entity	2,744	1,291
Pledges, contributions and grants receivable	356	753
Inventory	1,148	1,220
Prepaid expenses	612	290
Patient, tenant and other cash held in trust	<u>508</u>	<u>499</u>
Total current assets	28,779	25,850
Restricted cash	-	163
Fixed assets:		
Land and improvements	2,648	2,619
Building and improvements	63,770	62,815
Equipment and vehicles	10,006	9,608
Furniture and fixtures	2,985	2,936
Leasehold improvements	2,614	2,378
Construction in process	<u>6,091</u>	<u>457</u>
	88,114	80,813
Less accumulated depreciation	<u>(44,259)</u>	<u>(41,494)</u>
Fixed assets, net	43,855	39,319
Other assets:		
Investments, at fair value	57,587	58,683
Operating lease right-of-use assets	4,040	4,280
Other assets held for restrictive purposes	394	396
Other	<u>200</u>	<u>123</u>
Total other assets	<u>62,221</u>	<u>63,482</u>
Total assets	<u>\$134,855</u>	<u>\$128,814</u>

LIABILITIES AND NET ASSETS
(In thousands)

	<u>2025</u>	<u>2024</u>
Current liabilities:		
Current portion of operating lease liabilities	\$ 182	\$ 192
Accounts payable:		
Trade	3,099	1,948
Other	727	779
Due to affiliates	114	114
Accrued salaries and wages	1,160	915
Employee benefits payable	1,427	1,307
Patient, tenant and other cash held in trust	508	499
Deferred revenue	<u>260</u>	<u>361</u>
Total current liabilities	7,477	6,115
Long-term debt	2,025	1,125
Operating lease liabilities, net of current portion	<u>4,026</u>	<u>4,209</u>
Total noncurrent liabilities	<u>6,051</u>	<u>5,334</u>
Total liabilities	13,528	11,449
Net assets:		
Without donor restrictions:		
Undesignated	103,895	99,514
Board-designated for capital reserves	<u>6,593</u>	<u>6,169</u>
Total	110,488	105,683
With donor restrictions:		
Purpose restrictions	8,433	9,312
Restricted endowment appreciation	345	309
Restricted in perpetuity – endowment	<u>2,061</u>	<u>2,061</u>
Total	<u>10,839</u>	<u>11,682</u>
Total net assets	121,327	117,365
Total liabilities and net assets	<u>\$134,855</u>	<u>\$128,814</u>

See accompanying notes.

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENT OF ACTIVITIES

Year Ended March 31, 2025

(In thousands)

	<u>Without Donor</u> <u>Restrictions</u>	<u>With Donor</u> <u>Restrictions</u>	<u>Total</u>
Revenues, gains and other support:			
Patient and resident services	\$ 54,524	\$ —	\$ 54,524
Program service fees – children's school	2,597	—	2,597
Annual appeal	3,997	—	3,997
Bequests, grants, donations and fundraising	16,825	2,178	19,003
In-kind donations	15,498	—	15,498
Net assets released from restrictions	3,471	(3,471)	—
Management fee income	183	—	183
Developer fees	150	—	150
Other	<u>2,501</u>	<u>—</u>	<u>2,501</u>
Total revenue, gains and other support	99,746	(1,293)	98,453
Expenses:			
Program services:			
Rehabilitation and nursing centers	47,267	—	47,267
Family services	996	—	996
Parish and community services	1,491	—	1,491
Children's school	2,244	—	2,244
Senior living communities	1,298	—	1,298
Assisted living services	2,247	—	2,247
Liberty House	1,374	—	1,374
New Generation	1,219	—	1,219
St. Jacinta Healthcare Staffing	2,107	—	2,107
Food bank program	27,692	—	27,692
Food bank real estate	357	—	357
Our Place	517	—	517
Residence for infirmed priests, including interest of \$34	437	—	437
Immigration	1,067	—	1,067
Employee leasing	607	—	607
Other programs	557	—	557
Fundraising:			
Annual campaign and other events	3,049	—	3,049
Support services:			
General and administrative, including interest of \$9	<u>4,099</u>	<u>—</u>	<u>4,099</u>
Total expenses	98,625	—	98,625
Investment income, net	<u>3,684</u>	<u>450</u>	<u>4,134</u>
Total change in net assets	4,805	(843)	3,962
Net assets, beginning of year	<u>105,683</u>	<u>11,682</u>	<u>117,365</u>
Net assets, end of year	<u>\$110,488</u>	<u>\$10,839</u>	<u>\$121,327</u>

See accompanying notes.

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENT OF ACTIVITIES

Year Ended March 31, 2024

(In thousands)

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
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	<u>2,100</u>	<u>—</u>	<u>2,100</u>
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	<u>3,704</u>	<u>1</u>	<u>3,705</u>
Total expenses	100,153	1	100,154
Investment income, net	7,976	774	8,750
Forgiveness of related-party debt	<u>375</u>	<u>—</u>	<u>375</u>
Total change in net assets	6,750	(637)	6,113
Net assets, beginning of year	<u>98,933</u>	<u>12,319</u>	<u>111,252</u>
Net assets, end of year	<u>\$105,683</u>	<u>\$11,682</u>	<u>\$117,365</u>

See accompanying notes.

NEW HAMPSHIRE CATHOLIC CHARITIES
COMBINED STATEMENT OF FUNCTIONAL EXPENSES
Year Ended March 31, 2025
(In thousands)

	Without Donor Restrictions											
	Family Services	Parish and Community Services	Our Place	Residence for Infirm Priests	Immigration	Liberty House	St. Jacinta Healthcare Staffing	New Generation	Employee Leasing	Other Programs	Total Programs/Home Office	Food Bank
Salaries and wages	\$ 597	\$ 717	\$ 285	\$ 158	\$ 659	\$ 601	\$ 1,752	\$ 633	\$ 504	\$ 288	\$ 6,194	\$ 2,153
Employee benefits	113	165	42	17	129	122	6	102	72	(7)	761	450
Payroll taxes	43	51	20	—	46	—	135	46	31	16	388	154
Professional fees	—	—	—	—	—	—	—	4	—	3	7	—
Fundraising costs	—	—	—	—	—	—	—	—	—	—	—	—
Purchased services - healthcare	—	—	—	3	—	2	161	—	—	—	166	—
Other purchased services	11	11	23	30	2	15	—	18	—	50	160	628
Advertising and promotion	—	—	1	—	—	96	1	34	—	4	136	84
Recruiting advertising	—	—	—	—	1	—	12	1	—	—	14	18
Office supplies	1	2	1	—	2	1	—	2	—	1	10	11
Healthcare supplies	—	—	—	—	—	—	—	—	—	—	—	—
Other supplies	2	3	2	11	2	85	—	19	—	5	129	63
Postage and shipping	—	3	—	—	1	6	—	6	—	1	17	336
Program materials	—	—	38	—	—	—	—	42	—	1	81	67
Printing	1	—	—	—	—	14	—	18	—	—	33	493
Telephone	7	7	2	2	3	5	1	3	—	4	34	17
Dues and subscriptions	1	—	3	1	27	—	—	—	—	1	33	27
Information technology	22	23	4	5	17	19	14	22	—	5	131	133
Rent and occupancy costs	34	47	7	51	22	56	—	57	—	68	342	645
Equipment maintenance, repair and rentals	1	2	—	2	2	50	—	3	—	—	60	184
Travel	5	4	2	—	1	5	1	3	—	1	22	63
Hospitality	—	—	—	—	—	—	—	—	—	—	—	1
Conferences and meetings	1	—	—	—	11	—	—	2	—	1	15	16
Education and activities	—	—	—	—	—	—	—	—	—	—	—	—
Interest	—	—	—	34	—	—	—	—	—	—	34	—
Depreciation	—	—	8	51	—	188	2	56	—	352	657	282
Insurance	7	9	5	11	6	12	13	13	—	66	142	99
Miscellaneous	—	1	1	—	—	5	—	4	—	2	13	23
Grants and awards	8	280	1	—	—	1	—	—	—	25	315	436
Food purchases and vending	—	—	1	29	—	2	—	2	—	—	34	6,585
Food donations	—	—	—	—	—	—	—	—	—	—	—	14,522
Nursing facility assessment tax	—	—	—	—	—	—	—	—	—	—	—	—
Gain on disposal of fixed assets	—	—	—	—	—	—	—	—	—	—	—	(6)
Bad debts	—	—	—	—	—	—	—	—	—	—	—	—
Administration costs	140	166	70	31	134	86	8	125	—	27	787	623
RCB sponsorship	—	—	—	—	—	—	—	—	—	—	—	—
Bank service charges	2	—	1	1	2	3	1	4	—	—	14	79
	<u>\$ 996</u>	<u>\$ 1,491</u>	<u>\$ 517</u>	<u>\$ 437</u>	<u>\$ 1,067</u>	<u>\$ 1,374</u>	<u>\$ 2,107</u>	<u>\$ 1,219</u>	<u>\$ 607</u>	<u>\$ 914</u>	<u>\$ 10,729</u>	<u>\$ 28,186</u>

	Without Donor Restrictions										
	St. Charles School	Six Rehabilitation and Nursing Centers	Senior Living Communities	Warde Assisted Living	Total Program Services	Total Fund-raising	General and Administration	Eliminations	Total Without Donor Restrictions	With Donor Restrictions	Total
Salaries and wages	\$ 1,460	\$ 22,857	\$ 223	\$ 1,318	\$34,205	\$ 1,340	\$ 2,762	\$ --	\$ 38,307	\$ --	\$ 38,307
Employee benefits	292	4,319	94	151	6,067	219	542	--	6,828	--	6,828
Payroll taxes	106	1,680	19	98	2,445	97	193	--	2,735	--	2,735
Professional fees	5	132	3	1	148	11	354	--	513	--	513
Fundraising costs	--	--	--	--	--	940	--	--	940	--	940
Purchased services - healthcare	--	8,636	1	21	8,824	--	--	(2,227)	6,597	--	6,597
Other purchased services	124	159	72	116	1,259	--	17	--	1,276	--	1,276
Advertising and promotion	--	9	4	2	235	9	2	--	246	--	246
Recruiting advertising	6	363	--	--	401	--	18	--	419	--	419
Office supplies	7	61	2	5	96	3	7	--	106	--	106
Healthcare supplies	--	1,127	--	2	1,129	--	--	--	1,129	--	1,129
Other supplies	21	506	16	55	790	1	18	--	809	--	809
Postage and shipping	--	7	--	--	360	91	6	--	457	--	457
Program materials	8	--	1	1	158	--	--	--	158	--	158
Printing	--	1	--	--	527	101	4	--	632	--	632
Telephone	6	141	6	9	213	7	20	--	240	--	240
Dues and subscriptions	--	111	1	6	178	5	35	--	218	--	218
Information technology	17	395	17	15	708	59	442	--	1,209	--	1,209
Rent and occupancy costs	58	1,490	364	229	3,128	--	434	(494)	3,068	--	3,068
Equipment maintenance, repair and rentals	5	107	7	1	364	5	17	--	386	--	386
Travel	1	11	1	1	99	3	45	--	147	--	147
Hospitality	--	--	--	--	1	6	13	--	20	--	20
Conferences and meetings	8	49	--	2	90	15	91	--	196	--	196
Education and activities	6	--	--	--	6	--	--	--	6	--	6
Interest	--	--	--	--	34	--	9	--	43	--	43
Depreciation	95	1,427	411	57	2,929	--	201	--	3,130	--	3,130
Insurance	22	875	44	28	1,210	--	52	--	1,262	--	1,262
Miscellaneous	2	101	7	3	149	1	72	--	222	--	222
Grants and awards	--	--	--	--	751	20	228	--	999	--	999
Food purchases and vending	14	1,375	--	117	8,125	--	1	--	8,126	--	8,126
Food donations	--	--	--	--	14,522	--	--	--	14,522	--	14,522
Nursing facility assessment tax	--	2,633	--	--	2,633	--	--	--	2,633	--	2,633
Gain on disposal of fixed assets	(20)	(1)	--	--	(27)	--	--	--	(27)	--	(27)
Bad debts	--	898	--	7	905	--	--	--	905	--	905
Administration costs	--	--	--	--	1,410	93	(1,503)	--	--	--	--
RCB sponsorship	--	--	--	--	--	--	18	--	18	--	18
Bank service charges	1	25	5	2	126	23	1	--	150	--	150
	<u>\$ 2,244</u>	<u>\$ 49,494</u>	<u>\$ 1,298</u>	<u>\$ 2,247</u>	<u>\$94,198</u>	<u>\$ 3,049</u>	<u>\$ 4,099</u>	<u>\$ (2,721)</u>	<u>\$ 98,625</u>	<u>\$ --</u>	<u>\$ 98,625</u>

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 Informed 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	—	—	—	—	—	—	—	—	—	—	—
Fundraising costs	—	—	—	—	—	1	—	1	10	12	28
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 (recoveries)	—	—	—	—	—	—	—	—	—	—	—
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
	<u>\$ 982</u>	<u>\$ 1,431</u>	<u>\$ 483</u>	<u>\$ 403</u>	<u>\$ 1,077</u>	<u>\$ 1,218</u>	<u>\$ 2,729</u>	<u>\$ 1,059</u>	<u>\$ 1,031</u>	<u>\$ 10,413</u>	<u>\$ 34,167</u>

Without Donor Restrictions

	St. Charles School	Six Rehabilitation and Nursing Centers	Senior Living Communities	Warde Assisted Living	Total Program Services	Total Fund-raising	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
	<u>\$ 1,954</u>	<u>\$ 47,240</u>	<u>\$ 1,444</u>	<u>\$ 1,894</u>	<u>\$97,112</u>	<u>\$ 2,490</u>	<u>\$ 3,704</u>	<u>\$ (3,153)</u>	<u>\$100,153</u>	<u>\$ 1</u>	<u>\$100,154</u>

See accompanying notes.

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENTS OF CASH FLOWS

Years Ended March 31, 2025 and 2024

(In thousands)

	<u>2025</u>	<u>2024</u>
Operating activities:		
Change in net assets	\$ 3,962	\$ 6,113
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Restricted donations	(2,178)	(1,317)
Depreciation	3,130	3,027
Amortization of bond issuance costs	-	2
Write-off of unamortized bond issuance costs	-	40
Noncash lease expense	47	59
Forgiveness of related-party debt	-	(375)
Gain on disposal of fixed assets	(27)	-
Realized and unrealized gains on investments, net	(1,628)	(6,484)
Net investment income reinvested	(2,490)	(2,271)
Food donations received	(14,906)	(22,410)
Food donations distributed	14,522	21,644
Changes in operating assets and liabilities:		
Accounts receivable	212	(1,443)
Inventory	456	517
Prepaid expenses	(322)	(74)
Pledges, grants and contributions receivable	397	(593)
Due to affiliates	-	(23)
Other assets	(75)	64
Accounts payable and accrued expenses	1,342	77
Deferred revenue	<u>(101)</u>	<u>272</u>
Net cash provided (used) by operating activities	2,341	(3,175)
Investing activities:		
Due from related entity	(1,453)	(1,291)
Purchases of fixed assets, net	(7,517)	(2,269)
Sales of investments, net	<u>5,214</u>	<u>14,181</u>
Net cash (used) provided by investing activities	(3,756)	10,621
Financing activities:		
Principal payments on long-term debt	-	(13,693)
Proceeds from issuance of long-term debt	900	-
Restricted donations	<u>2,178</u>	<u>1,317</u>
Net cash provided (used) by financing activities	<u>3,078</u>	<u>(12,376)</u>
Increase (decrease) in cash, cash equivalents and restricted cash	1,663	(4,930)
Cash, cash equivalents and restricted cash, beginning of year	<u>15,412</u>	<u>20,342</u>
Cash, cash equivalents and restricted cash, end of year	<u>\$ 17,075</u>	<u>\$ 15,412</u>

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENTS OF CASH FLOWS (CONTINUED)

Years Ended March 31, 2025 and 2024
(In thousands)

	<u>2025</u>	<u>2024</u>
Supplemental disclosure of cash flow information:		
Interest paid	\$ <u>34</u>	\$ <u>361</u>
Noncash investment and financing activities:		
Right-of-use assets obtained in exchange for new operating lease liabilities	\$ -	\$ 20
Fixed asset purchases financed by accounts payable	<u>122</u>	<u>-</u>
	<u>\$ 122</u>	<u>\$ 20</u>
Reconciliation of the combined statements of cash flows to the combined statements of financial position:		
Cash and cash equivalents	\$ 17,075	\$ 15,249
Restricted cash	<u>-</u>	<u>163</u>
	<u>\$ 17,075</u>	<u>\$ 15,412</u>

See accompanying notes.

NEW HAMPSHIRE CATHOLIC CHARITIES

NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024

(In Thousands)

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, 2025, 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. As further discussed in Note 16, CC Vose Farm Phase 1 GP, Inc., was formed in January 2024 and is 100% owned by the Organization. CC Vose Farm Phase 1 GP, Inc. is the sole General Partner of Vose Farm Phase 1 Limited Partnership. CC Vose Farm Phase 1 GP, Inc., has a 0.01% ownership interest in the Vose Farm Phase 1 Limited Partnership but oversees certain management and operational aspects of the Vose Farm Phase 1 Limited Partnership subject to the terms set forth in the limited partnership agreement. Assets, liabilities and related activity of CC Vose Farm Phase 1 GP, Inc. were not material for the years ended March 31, 2025 and 2024.

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 2025 and 2024 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.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

1. Description of Organization and Summary of Significant Accounting Policies (Continued)

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

Cash and Cash Equivalents

The Organization considers certificates of deposit and other highly liquid debt instruments with a maturity of three months or less from the date of purchase to be cash equivalents.

The Organization considers money market accounts and other highly liquid debt securities managed by its investment advisors as investments and not as cash equivalents, since it is the Organization's intention to invest these funds for long-term purposes.

The Organization customarily maintains amounts on deposit in various bank and brokerage accounts which, at times, may exceed the limit of federal deposit insurance coverage. The Organization has not experienced any losses on such accounts.

Accounts Receivable

Patient accounts receivable for which the unconditional right to payment exists are receivables if the right to consideration is unconditional and only the passage of time is required before payment of that consideration is due. Accounts receivable at March 31, 2025 and 2024 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, 2025 and 2024, estimated implicit price concessions of \$1,942 and \$1,310, 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 \$5,172, \$5,520 and \$4,389 at March 31, 2025, 2024 and 2023, respectively.

A substantial portion (approximately 82% in 2025 and 84% in 2024) 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.

NEW HAMPSHIRE CATHOLIC CHARITIES

NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

1. Description of Organization and Summary of Significant Accounting Policies (Continued)

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.

Inventory

Inventory consists primarily of food and products which are purchased for resale by the Organization and product which is 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, 2025 and 2024.

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. Construction in process at March 31, 2025 and 2024 was \$6,091 and \$457, respectively, and consisted primarily of amounts related to the Phase II construction of the affordable housing project further discussed in Note 16, as well as \$785 associated with the development of an additional affordable housing project in Rochester, New Hampshire, for which the Organization serves as both sponsor and developer.

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 \$3,130 in 2025 and \$3,027 in 2024.

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 (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.

NEW HAMPSHIRE CATHOLIC CHARITIES

NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024

(In Thousands)

1. Description of Organization and Summary of Significant Accounting Policies (Continued)

Bond Issuance Costs

Bond issuance costs incurred to obtain financing for capital projects are amortized to interest expense using the straight-line method, which approximates the effective interest method, over the life of the bonds. See Note 10.

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 64% and 66% of patient and resident services revenue was derived from the Medicaid and Medicare programs for the years ended March 31, 2025 and 2024, respectively. Total patient and resident services revenue of the Rehabilitation and Nursing Centers was \$49,816 in 2025 and \$47,371 in 2024.

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 2025 and 2024.

NEW HAMPSHIRE CATHOLIC CHARITIES

NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024

(In Thousands)

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:

	<u>2025</u>	<u>2024</u>
Quality incentive revenue (included in patient and resident services revenue)	\$ 4,850	\$ 5,239
Nursing facility assessment tax (included in rehabilitation and nursing centers expenses)	<u>(2,633)</u>	<u>(2,530)</u>
Net effect on combined statements of activities	<u>\$ 2,217</u>	<u>\$ 2,709</u>

At March 31, 2025 and 2024, the Rehabilitation and Nursing Centers were due \$2,007 and \$2,122, respectively, in quality incentive revenue and owed \$667 and \$710, 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, 2025 and 2024, the Food Bank received approximately \$14,906 and \$22,410, respectively, of donated product. The approximate average wholesale value of one pound of donated product at the national level, which was determined to be \$1.97 in 2025 and \$1.93 in 2024, 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, 2025 and 2024, the Food Bank distributed approximately \$14,522 and \$21,644, respectively, of donated product.

NEW HAMPSHIRE CATHOLIC CHARITIES

NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

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, 2025 and 2024, the Organization received approximately \$592 and \$184 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:

	<u>2025</u>	<u>2024</u>
Subject to expenditure for specified purposes:		
Educational scholarships	\$ 388	\$ 364
Benefit of children	1,341	942
Benefit of elderly	3,283	3,073
Food bank	1,865	2,509
Other	<u>1,556</u>	<u>2,424</u>
	<u>\$8,433</u>	<u>\$9,312</u>
Restricted endowment:		
Benefit of elderly	\$ 538	\$ 540
Benefit of children	692	696
Charitable programs	1,128	1,089
Other	<u>48</u>	<u>45</u>
	<u>\$2,406</u>	<u>\$2,370</u>

NEW HAMPSHIRE CATHOLIC CHARITIES

NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

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:

	<u>2025</u>	<u>2024</u>
Satisfaction of donor restrictions	\$ 3,126	\$ 2,587
Release of appropriated endowment funds	<u>345</u>	<u>140</u>
	<u>\$ 3,471</u>	<u>\$ 2,727</u>

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. In December 2023, the Food Bank was awarded approximately \$919 in additional funding under the Program through May 31, 2025. The Food Bank expended and recognized approximately \$906 and \$378 in funding related to this award during fiscal years 2025 and 2024, 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 \$620 and \$327 in funding related to the award during fiscal years 2025 and 2024, respectively.

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 \$6,593 and \$6,169 at March 31, 2025 and 2024, respectively, and are included in investments in the accompanying combined statements of financial position.

NEW HAMPSHIRE CATHOLIC CHARITIES

NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

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 \$246 and \$197 in 2025 and 2024, 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.

NEW HAMPSHIRE CATHOLIC CHARITIES

NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

1. **Description of Organization and Summary of Significant Accounting Policies (Continued)**

The Organization's leases may contain clauses for renewal at the Organization's option with renewal terms. Payments to be made in option periods are recognized as part of the right-of-use lease assets and lease liabilities when it is reasonably certain that the option to extend the lease will be exercised or the option to terminate the lease will not be exercised, or is not at the Organization's option. The Organization determines whether the reasonably certain threshold is met by considering contract, asset, market, and entity based factors.

The Organization's lease agreements do not contain any significant residual value guarantees or material restrictive covenants imposed by the leases. Sublease activity is not material to the combined financial statements.

Reclassifications

Certain 2024 amounts have been reclassified to permit comparison with the 2025 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 17, 2025, which is the date the combined financial statements were available to be issued.

On June 4, 2025, the Governor and Executive Council (G&C) authorized the approval of a Drinking Water State Revolving Fund loan agreement with the Organization in an amount not to exceed \$1,414 to finance water system improvements at Warde Health Center. The G&C further authorized a grant to the Organization in an amount not to exceed \$471 for drinking water improvements. The interest rate on the loan is 1% until the earlier of the (i) the date of substantial completion of the improvements, as defined or (ii) December 1, 2027. Commencing on the Interest Rate Change Date, as defined, the interest shall be charged at the lower of (A) the annual rate of 3.072% or (B) 80% of the established market rate, as defined. Commencing on the first day of the sixth month after the Interest Rate Change Date, interest only shall be paid in six consecutive monthly installments on the first day of each month. Commencing with the first day of the twelfth month after the Interest Rate Change Date, the principal and interest of the loan shall be repaid in 240 consecutive equal monthly installments of principal and interest, with the option to capitalize interest. The loan is secured by all the Organization's goods, machinery, equipment, including without limitation, all water storage, collection, distribution and treatment equipment, furnishings and fixtures and tangible personal property located at Warde Health Center, as well as a collateral assignment of leases and rents. The Organization is eligible for forgiveness of a portion of the principal of the loan. Under the agreement, \$943 of the loan is eligible for 100% principal forgiveness and \$471 of the loan is eligible for 20% principal forgiveness.

NEW HAMPSHIRE CATHOLIC CHARITIES

NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

2. **Liquidity and Availability**

At March 31, 2025, the Organization has \$23,271 of financial assets available within one year of the combined statement of financial position date to meet cash needs for general expenditure. These financial assets consist of cash without restrictions of \$14,191, accounts receivable of \$6,336 and due from related entity of \$2,744. 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 \$6,593 at March 31, 2025 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, 2025 and 2024, recorded contributions of \$3,997 and \$3,526, 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 and the Fidelity Investments Money Market Government Portfolio at March 31, 2025. 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.

NEW HAMPSHIRE CATHOLIC CHARITIES

NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

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 \$1,262 and \$1,073 in 2025 and 2024, respectively.

The Organization's professional liability insurance provides coverage on a claims-made basis. As of March 31, 2025, 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.

The Organization has \$2,744 and \$1,291 due from a related entity at March 31, 2025 and 2024, respectively, as further discussed in Note 16.

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, 2025 and 2024 was \$841 and \$746, 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.

NEW HAMPSHIRE CATHOLIC CHARITIES

NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

7. Leases (Continued)

Right-of-use lease assets and lease liabilities are reported in the Organization's combined statements of financial position as follows:

	<u>2025</u>	<u>2024</u>
Operating lease right-of-use assets	\$ <u>4,040</u>	\$ <u>4,280</u>
Current portion of operating lease liabilities	\$ 182	\$ 192
Operating lease liabilities, less current portion	<u>4,026</u>	<u>4,209</u>
Total operating lease liabilities	\$ <u>4,208</u>	\$ <u>4,401</u>

The components of operating lease costs for fiscal years 2025 and 2024 were as follows:

	<u>2025</u>	<u>2024</u>
Operating lease costs	\$ 412	\$ 425
Short-term lease costs	<u>77</u>	<u>85</u>
Total lease costs	\$ <u>489</u>	\$ <u>510</u>

Supplemental cash flow information is as follows for the years ended March 31:

	<u>2025</u>	<u>2024</u>
Operating lease – operating cash flows (fixed payments)	\$ 364	\$ 304
Operating leases – right-of-use assets obtained in exchange for new operating lease liabilities	–	20

Lease Term and Discount Rate

Lease terms and discount rates are as follows as of March 31:

	<u>2025</u>	<u>2024</u>
Weighted-average remaining lease term years	21.86	22.33
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.

NEW HAMPSHIRE CATHOLIC CHARITIES

NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

7. Leases (Continued)

As of March 31, 2025, maturities of operating lease liabilities for each of the following five years and a total thereafter were as follows:

2026	\$ 348
2027	325
2028	333
2029	341
2030	296
Thereafter	<u>4,897</u>
 Total minimum future lease payments	 6,540
 Less imputed interest	 <u>(2,332)</u>
 Total lease liabilities	 <u>\$ 4,208</u>

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 \$1,427 in 2025 and \$1,307 in 2024 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:

	<u>2025</u>	<u>2024</u>
Cash – operating account	\$394	\$394
Certificate of deposit	<u>—</u>	<u>2</u>
	<u>\$394</u>	<u>\$396</u>

NEW HAMPSHIRE CATHOLIC CHARITIES

NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

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 could have renegotiated the interest rate or other terms of the bond. The bank could have waived the mandatory tender, at its discretion, if the Organization had submitted a request not earlier than two years prior to the mandatory tender date. The bond could be repaid at any time provided the Organization gave the bank 30 days' notice. In March 2024, the Organization repaid the bonds in full at the then outstanding principal balance of \$10,337, plus accrued interest. No amounts remained outstanding as of March 31, 2024. The remaining debt issuance costs at the time of repayment totaling approximately \$28 were written off during 2024.

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 bond could have renegotiated the interest rate or other terms of the bonds. The bank could have waived the mandatory tender, at its discretion, if the Organization had submitted a request not earlier than two years prior to the mandatory tender date. The bond could be repaid at any time provided that the Organization gave the bank 30 days' notice. In March 2024, the Organization repaid the bonds in full at the then outstanding principal balance of \$2,853, plus accrued interest. No amounts remained outstanding as of March 31, 2024. The remaining debt issuance costs at the time of repayment totaling approximately \$12 were written off during 2024.

NEW HAMPSHIRE CATHOLIC CHARITIES

NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024

(In Thousands)

10. Long-Term Debt (Continued)

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, 2025 and 2024, the outstanding note payable to RCBM is \$1,125, 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. No amounts were forgiven in 2025.

In October 2024, the Organization entered into an Affordable Housing Gap Loan Pilot Program Agreement with Catholic Charities USA totaling \$900. The purpose of this loan is to fund a portion of the \$2 million housing project further discussed in Note 16. The loan accrues interest at a rate of 2% and the full amount of the loan plus accrued interest must be repaid no later than the fifth anniversary of the funding date (September 2029). If the full amount of the loan and accrued interest is paid before the third anniversary of the funding date (September 2027), the Organization will be entitled to a reduced rate of 1.5%. The loan is unsecured.

11. Pledges, Contributions and Grants Receivable

Pledges, contributions and grants receivable at March 31, 2025 and 2024 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, 2025 and 2024 and totaled \$105 and \$396, respectively. Included within pledges, contributions and grants receivable on the accompanying combined statements of financial position are grants receivable totaling \$251 and \$357 at March 31, 2025 and 2024, 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.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

12. Fair Value Measurements (Continued)

The fair value hierarchy for valuation inputs prioritizes the inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market. Each fair value measurement is reported in one of the three levels which is determined by the lowest level input that is significant to the fair value measurement in its entirety. These levels are:

Level 1 – inputs are based upon unadjusted quoted prices for identical instruments traded in active markets.

Level 2 – inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 – inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include option pricing models, discounted cash flow models, and similar techniques.

For the fiscal years ended March 31, 2025 and 2024, 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:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>2025</u>				
Cash and cash equivalents	\$ 6,601	\$ –	\$ –	\$ 6,601
Common equity securities	20	–	–	20
Equity mutual funds	11,470	–	–	11,470
International equity mutual funds	5,347	–	–	5,347
Fixed income mutual funds	11,635	–	–	11,635
Exchange traded funds - other	2,188	–	–	2,188
Exchange traded funds - equity	<u>6,366</u>	<u>–</u>	<u>–</u>	<u>6,366</u>
Investments measured at fair value	<u>\$43,627</u>	<u>\$ –</u>	<u>\$ –</u>	43,627
Investments measured at net asset value				<u>13,960</u>
Total investments				<u>\$57,587</u>

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

12. Fair Value Measurements (Continued)

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>2024</u>				
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	<u>6,766</u>	<u>—</u>	<u>—</u>	<u>6,766</u>
Investments measured at fair value	<u>\$44,478</u>	<u>\$1,336</u>	<u>\$ —</u>	45,814
Investments measured at net asset value				<u>12,869</u>
Total investments				<u>\$58,683</u>

Investments measured at net asset value (NAV) include an equity mutual fund at March 31, 2025 and 2024 and a limited partnership managed by Catholic Investment Services, Inc. at March 31, 2025. 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 limited partnership was organized to operate as a private investment partnership designed for institutions, endowed charitable organizations and certain other Roman Catholic nonprofit organizations under an investment program designed to reflect the teachings of the Roman Catholic Church.

The following table summarizes investments for which fair value is measured using the NAV per share practical expedient as of March 31:

	<u>Fair Value</u>	<u>Unfunded Commitment</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
<u>2025</u>				
Equity market fund	\$ 12,569	\$ —	Daily	N/A
Limited partnership	1,391	—	Monthly	95 days*
<u>2024</u>				
Equity market fund	\$ 12,869	\$ —	Daily	N/A

* Limited to a 50% withdrawal as of the last day of any calendar month. Not more than 50% can be withdrawn in a rolling three-month period. During the first 12 months of investment, 180 calendar days' notice is required for substantial withdrawals (as defined under the limited partnership).

NEW HAMPSHIRE CATHOLIC CHARITIES

NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

13. Donor-Designated Endowments

The Board of Trustees has determined that the majority of the Organization's net assets with donor restrictions restricted in perpetuity meets the definition of endowment funds under the *Uniform Prudent Management of Institutional Funds Act of 2006* (UPMIFA). The Organization's endowments consist of six individual funds established for a variety of purposes. The net assets associated with these endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Trustees of the Organization has interpreted the *State Prudent Management of Institutional Funds Act* (SPMIFA) as requiring the preservation of the fair value of the original gift as of the date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization retains in perpetuity (a) the original value of gifts donated to the endowment, (b) the original value of subsequent gifts to the endowment, and (c) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not retained in perpetuity is subject to expenditure by the Organization in a manner consistent with the standard of prudence prescribed by SPMIFA. In accordance with SPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Organization, and (7) the Organization's investment policies.

All of the Organization's endowment funds are donor-restricted. The Organization does not have any board-designated or endowments without donor restrictions at March 31, 2025 and 2024. The endowment net assets as of March 31, 2025 and 2024 are as follows:

	<u>With Donor Restrictions</u>
<u>2025</u>	
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	\$ 2,061
Accumulated investment gains	<u>345</u>
	<u>\$ 2,406</u>
<u>2024</u>	
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	\$ 2,061
Accumulated investment gains	<u>309</u>
	<u>\$ 2,370</u>

NEW HAMPSHIRE CATHOLIC CHARITIES

NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024

(In Thousands)

13. Donor-Designated Endowments (Continued)

The changes in endowment net assets for the years ended March 31, 2025 and 2024 are as follows:

	<u>With Donor Restrictions</u>
Endowment net assets, March 31, 2023	\$ 2,228
Investment income, net	282
Amounts appropriated for expenditure	<u>(140)</u>
Endowment net assets, March 31, 2024	2,370
Investment income, net	172
Amounts appropriated for expenditure	<u>(136)</u>
Endowment net assets, March 31, 2025	<u>\$ 2,406</u>

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 2025 and 2024.

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, 2025 and 2024, there were no deficiencies in individual donor-restricted endowment funds.

NEW HAMPSHIRE CATHOLIC CHARITIES

NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

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 \$8,198 and \$12,139 for the years ended March 31, 2025 and 2024, respectively. These donations represented approximately 55% and 54% of the total donated food received for the years ended March 31, 2025 and 2024, 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.

Employee Service Agreement

Effective February 1, 2025, the Organization entered into an employee service agreement with Catholic Medical Center (CMC). Under the terms of the agreement, the Organization became the legal employer of CMC personnel assigned to the Healthcare for the Homeless, Poisson Dental, and Doorway of Greater Manchester programs. The Organization provides compensation and benefits to these employees consistent with those provided to its own staff and provides the employees back to CMC. CMC reimburses the Organization for the full cost of salaries, benefits and taxes incurred, plus a 10% administrative service fee. The agreement is being accounted for as a service agreement and terminated on June 30, 2025 for the Doorway of Greater Manchester program and continues for the Healthcare for the Homeless and Poisson Dental programs until the Organization either terminates the agreement or acquires the programs.

16. **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 in fiscal year 2025, the Organization closed on the land purchase at the \$2.8 million purchase price.

NEW HAMPSHIRE CATHOLIC CHARITIES

NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

16. Affordable Housing Project (Continued)

Vose Farm Phase 1 Limited Partnership

Vose Farm Phase 1 Limited Partnership (the Partnership) was formed in January 2024 as a limited partnership under the laws of the State of New Hampshire. The Partnership's purpose is to acquire, own, develop, construct and/or rehabilitate, lease, manage, and operate Phase 1 of an apartment complex to be constructed and located at 10 and 12 Vose Farm Road in Peterborough, New Hampshire, comprised of 64 residential apartments benefiting low to moderate-income households (the Project). The Project is expected to be operational in 2026. The Partnership's equity was contributed by its General Partner, CC Vose Farm Phase 1 GP, Inc., of which the Organization is the sole owner, and Housing New England Fund VI, a limited partner and unrelated party. The Partnership agreement provides for the allocation of profits and losses to the partners, proportionate to the equity contributed, as follows:

General Partner, CC Vose Farm Phase 1 GP, Inc. (wholly-owned by the Organization)	0.01%
Limited Partner, Housing New England Fund VI (an unrelated party)	99.99%

Capital Contributions

In 2024, the Organization, as the then sole owner of the General Partner, CC Vose Farm Phase 1 GP, Inc., made an insignificant capital contribution in order to obtain its 0.01% interest.

Deferred Developer Fee

On August 29 2024, the Organization entered into a Development Services Agreement for the Project, in which the Organization will earn up to \$2,670 as a development fee for its services in connection with the construction and development of the Project. Under the Development Services Agreement, \$150 was earned and recognized as other revenue by the Organization in developer fees in the accompanying 2025 combined statement of activities. The balance of the development fee will be earned on the date that the construction and development of the Project is substantially complete, and all dwelling units have been completed and are placed in service, with all balances to be paid prior to December 31, 2041.

Sponsor Loan and Terms

On September 12, 2024, in order to provide additional funding to the Partnership for upcoming site work and construction costs, the Organization entered into a \$2.0 million loan agreement with the Partnership. This loan bears interest at the rate of 0% and, at March 31, 2025, \$73 had been drawn on the loan by the Partnership. If not paid earlier, all outstanding principal and interest accrued must be repaid to the Organization on June 30, 2054. Payments of principal and interest are to be made to the extent of available cash flow, as defined in the agreement. If repayment is not made within thirty days of the maturity date, or if any payment due is not paid within thirty days of the due date, then interest will be payable on any unpaid sum at the rate of 12% per annum, compounded annually, until such amount is paid, or another means of payment is arranged. The note receivable is recorded in other long-term assets in the accompanying 2025 combined statement of financial position.

NEW HAMPSHIRE CATHOLIC CHARITIES

NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024

(In Thousands)

16. **Affordable Housing Project (Continued)**

Reimbursement Agreements

On September 12, 2024, the Organization entered into a Reimbursement Agreement with the Partnership to reimburse the Organization for all predevelopment expenses incurred by the Project that were paid by the Organization. The Partnership acknowledged and agreed that the Partnership is solely responsible to pay all project expenses not later than the date of the closing of the Partnership's construction loan for the Project, which was September 12, 2024. At March 31, 2025 and 2024, the Organization was owed \$2,744 and \$1,291, respectively, by the Partnership, which amount is recorded within due from related entity in the accompanying combined statements of financial position.

Further, the Organization will be paid certain amounts under a Partnership Administration Agreement, dated as of August 29, 2024 between the Organization and the Partnership, whereby the Organization will provide various administrative services in exchange for fees of approximately \$5 per year beginning in 2026, increasing 3% annually beginning January 1, 2027. The administration fee is payable solely if cash flow is available and otherwise the unpaid portion is accrued and payable on a cumulative basis in the first year in which there are sufficient cash flows. No amounts were paid under this agreement in 2025.

Right of Refusal and Option Agreement

Through a Right of Refusal and Option Agreement dated August 29, 2024, the Partnership granted to the Organization certain rights of first refusal and options to purchase the Project, which, if elected, would include the 99.99% interest in the Project held by Housing New England Fund VI. As a result, the Organization has been granted an irrevocable, successive, and exclusive right of refusal to purchase the Project. Such right is exercisable for a period of 36 months beginning upon expiration of an initial 15-year compliance period, and continuing until the Partnership otherwise sells the Project.

Housing New England VI has the option to give written notice to CC Vose Farm Phase 1 GP, Inc., at any time following the end of the Credit Period, as defined, to require CC Vose Farm Phase 1 GP, Inc., to purchase the interest of Housing New England VI for a price equal to the sum of : (i) \$100, (ii) the amount of federal, state or local tax liability required to be paid (including, without limitation, any real estate transfer or franchise taxes), (iii) any costs incurred by housing New England Fund VI in connection with the transfer of its interest and (iv) all amounts then due and owing to Housing New England Fund VI or its affiliates under the agreement. Upon receipt of such written notice of the put option, CC Vose Farm Phase 1 GP, Inc. shall purchase such interest and make all payments required within 30 days. At the date of these combined financial statements, the put option was not eligible to be exercised by Housing New England Fund VI.

NEW HAMPSHIRE CATHOLIC CHARITIES

NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

16. **Affordable Housing Project (Continued)**

Guaranty Agreement

On August 29, 2024, the Organization unconditionally guaranteed due payment, performance, and fulfillment of certain obligations of the Partnership and CC Vose Farm Phase I GP, Inc. The Organization's liability is generally limited and shall not exceed \$517 in the aggregate, and the guaranty terminates upon the later of the 60th month anniversary of the stabilization date, as defined, and the date that the Partnership has achieved stabilized occupancy for five consecutive calendar years. However, should an operating deficit arise before the latest of permanent mortgage commencement or cost certification, as defined in the agreement, or the date the Project achieves 100% occupancy, then the Organization's obligation to advance funds to pay operating deficits shall be unlimited. At the date of these combined financial statements, no events or conditions have occurred that would trigger the Organization's performance under the guaranty agreement.

Phase II

Phase II of the affordable housing project at the 10 and 12 Vose Farm property will include an additional 32 units. Phase II is a privately-funded and constructed project by the Organization. At March 31, 2025, the Organization has recorded approximately \$3.2 million in construction in process related to Phase II of the affordable housing project.

OTHER FINANCIAL INFORMATION

NEW HAMPSHIRE CATHOLIC CHARITIES
COMBINING STATEMENT OF FINANCIAL POSITION

March 31, 2025

ASSETS
(In Thousands)

	Without Donor Restrictions							With Donor Restrictions	Eliminations and Reclassifications	Total
	Programs/ Home Office	Food Bank	St. Charles School	Six Rehabilitation and Nursing Centers	Senior Living Communities	Warde Assisted Living	Total			
Current assets:										
Cash and cash equivalents	\$ 3,452	\$ 961	\$ 38	\$ 6,842	\$ 2,897	\$ 1	\$ 14,191	\$ 2,884	\$ —	\$ 17,075
Accounts receivable	774	53	282	5,172	5	50	6,336	—	—	6,336
Due from related entity	2,744	—	—	—	—	—	2,744	—	—	2,744
Due from affiliates	1,500	—	1,950	10,157	6,977	—	20,584	—	(20,584)	—
Pledges, contributions and grants receivable	5	304	—	—	—	—	309	47	—	356
Inventory	—	1,148	—	—	—	—	1,148	—	—	1,148
Prepaid expenses	502	47	—	59	1	3	612	—	—	612
Patient, tenant and other cash held in trust	205	—	3	85	191	24	508	—	—	508
Total current assets	9,182	2,513	2,273	22,315	10,071	78	46,432	2,931	(20,584)	28,779
Fixed assets:										
Land and improvements	988	10	178	1,151	61	248	2,636	12	—	2,648
Building and improvements	14,394	—	1,857	30,683	15,185	1,550	63,669	101	—	63,770
Equipment and vehicles	1,985	1,667	310	5,624	295	125	10,006	—	—	10,006
Furniture and fixtures	360	33	52	2,387	146	7	2,985	—	—	2,985
Leasehold improvements	852	1,751	—	11	—	—	2,614	—	—	2,614
Construction in process	4,058	—	108	1,779	146	—	6,091	—	—	6,091
	22,637	3,461	2,505	41,635	15,833	1,930	88,001	113	—	88,114
Less accumulated depreciation	(9,243)	(1,341)	(1,697)	(25,054)	(6,428)	(416)	(44,179)	(80)	—	(44,259)
Fixed assets, net	13,394	2,120	808	16,581	9,405	1,514	43,822	33	—	43,855
Other assets:										
Investments, at fair value	19,239	11,620	1,956	14,775	2,380	—	49,970	7,617	—	57,587
Operating lease right-of-use assets	3,770	270	—	—	—	—	4,040	—	—	4,040
Other assets held for restrictive purposes	—	—	—	—	—	—	—	394	—	394
Other	73	—	—	117	—	10	200	—	—	200
Total other assets	23,082	11,890	1,956	14,892	2,380	10	54,210	8,011	—	62,221
Total assets	\$ 45,658	\$ 16,523	\$ 5,037	\$ 53,788	\$ 21,856	\$ 1,602	\$ 144,464	\$ 10,975	\$ (20,584)	\$ 134,855

LIABILITIES AND NET ASSETS (DEFICIT)
(In Thousands)

	Without Donor Restrictions						Total	With Donor Restrictions	Eliminations and Reclassifications	Total
	Programs/ Home Office	Food Bank	St. Charles School	Six Rehabilitation and Nursing Centers	Senior Living Communities	Wardle Assisted Living				
Current liabilities:										
Current portion of operating lease liabilities	\$ 100	\$ 82	\$ —	\$ —	\$ —	\$ —	\$ 182	\$ —	\$ —	\$ 182
Accounts payable:										
Trade	1,631	283	69	1,029	60	27	3,099	—	—	3,099
Other	12	46	—	669	—	—	727	—	—	727
Due to affiliates	1,978	—	—	6,688	8,124	3,772	20,562	136	(20,584)	114
Accrued salaries and wages	128	93	38	864	2	35	1,160	—	—	1,160
Employee benefits payable	477	113	70	738	—	29	1,427	—	—	1,427
Patient, tenant and other cash held in trust	205	—	3	85	191	24	508	—	—	508
Deferred revenue	50	8	143	56	3	—	260	—	—	260
Total current liabilities	4,581	625	323	10,129	8,380	3,887	27,925	136	(20,584)	7,477
Long-term debt	2,025	—	—	—	—	—	2,025	—	—	2,025
Operating lease liabilities, net of current portion	3,825	201	—	—	—	—	4,026	—	—	4,026
Total noncurrent liabilities	5,850	201	—	—	—	—	6,051	—	—	6,051
Total liabilities	10,431	826	323	10,129	8,380	3,887	33,976	136	(20,584)	13,528
Net assets (deficit):										
Without donor restrictions	35,227	15,697	4,714	43,659	13,476	(2,285)	110,488	—	—	110,488
With donor restrictions	—	—	—	—	—	—	—	10,839	—	10,839
Total net assets (deficit)	35,227	15,697	4,714	43,659	13,476	(2,285)	110,488	10,839	—	121,327
Total liabilities and net assets (deficit)	\$ 45,658	\$ 16,523	\$ 5,037	\$ 53,788	\$ 21,856	\$ 1,602	\$ 144,464	\$ 10,975	\$ (20,584)	\$ 134,855

NEW HAMPSHIRE CATHOLIC CHARITIES
COMBINING STATEMENT OF FINANCIAL POSITION

March 31, 2024

ASSETS
(In Thousands)

	Without Donor Restrictions						Total	With Donor Restrictions	Eliminations and Reclassifications	Total
	Programs/ Home Office	Food Bank	St. Charles School	Six Rehabilitation and Nursing Centers	Senior Living Communities	Warde Assisted Living				
Current assets:										
Cash and cash equivalents	\$ 373	\$ 601	\$ 364	\$ 7,847	\$ 2,498	\$ 111	\$ 11,794	\$ 3,455	\$ —	\$ 15,249
Accounts receivable	390	131	456	5,520	7	44	6,548	—	—	6,548
Due from related entity	1,291	—	—	—	—	—	1,291	—	—	1,291
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							Total	With Donor Restrictions	Eliminations and Reclassifications	Total
	Programs/ Home Office	Food Bank	St. Charles School	Six Rehabilitation and Nursing Centers	Senior Living Communities	Warde Assisted Living					
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 ACTIVITIES

Year Ended March 31, 2025
(In Thousands)

	Without Donor Restrictions						Total	With Donor Restrictions	Eliminations and Reclassifications	Total
	Programs/ Home Office	Food Bank	St. Charles School	Six Rehabilitation and Nursing Centers	Senior Living Communities	Warde Assisted Living				
Revenues, gains and other support:										
Patient and resident services	\$ 873	\$ —	\$ —	\$ 49,816	\$ 2,378	\$ 1,457	\$ 54,524	\$ —	\$ —	\$ 54,524
Program service fees – children's school	—	—	2,597	—	—	—	2,597	—	—	2,597
Annual appeal	3,780	217	—	—	—	—	3,997	—	—	3,997
Bequests, grants, donations and fundraising	3,735	12,786	230	74	—	—	16,825	2,178	—	19,003
In-kind donations	149	15,349	—	—	—	—	15,498	—	—	15,498
Net assets released from restrictions	2,118	1,325	28	—	—	—	3,471	(3,471)	—	—
Management fee income	183	—	—	—	—	—	183	—	—	183
Developer fees	150	—	—	—	—	—	150	—	—	150
Other	4,210	787	27	166	21	11	5,222	—	(2,721)	2,501
Total revenue, gains and other support	15,198	30,464	2,882	50,056	2,399	1,468	102,467	(1,293)	(2,721)	98,453
Expenses:										
Program services:										
Rehabilitation and nursing centers	—	—	—	49,494	—	—	49,494	—	(2,227)	47,267
Family services	996	—	—	—	—	—	996	—	—	996
Parish and community services	1,491	—	—	—	—	—	1,491	—	—	1,491
Children's school	—	—	2,244	—	—	—	2,244	—	—	2,244
Senior living communities	—	—	—	—	1,298	—	1,298	—	—	1,298
Assisted living services	—	—	—	—	—	2,247	2,247	—	—	2,247
Liberty House	1,374	—	—	—	—	—	1,374	—	—	1,374
New Generation	1,219	—	—	—	—	—	1,219	—	—	1,219
St. Jacinta Healthcare staffing	2,107	—	—	—	—	—	2,107	—	—	2,107
Food bank program	—	28,186	—	—	—	—	28,186	—	(494)	27,692
Food bank real estate	357	—	—	—	—	—	357	—	—	357
Our Place	517	—	—	—	—	—	517	—	—	517
Residence for infirmed priests	437	—	—	—	—	—	437	—	—	437
Immigration	1,067	—	—	—	—	—	1,067	—	—	1,067
Employee leasing	607	—	—	—	—	—	607	—	—	607
Other programs	557	—	—	—	—	—	557	—	—	557
Fundraising:										
Annual campaign and other events	1,281	1,768	—	—	—	—	3,049	—	—	3,049
Support services:										
General and administrative	453	385	9	3,015	144	93	4,099	—	—	4,099
Total expenses	12,463	30,339	2,253	52,509	1,442	2,340	101,346	—	(2,721)	98,625
Investment income, net	1,412	678	166	1,213	215	—	3,684	450	—	4,134
Total change in net assets (deficit)	4,147	803	795	(1,240)	1,172	(872)	4,805	(843)	—	3,962
Net assets (deficit), beginning of year	31,080	14,894	3,919	44,899	12,304	(1,413)	105,683	11,682	—	117,365
Net assets (deficit), end of year	\$ 35,227	\$ 15,697	\$ 4,714	\$ 43,659	\$ 13,476	\$ (2,285)	\$ 110,488	\$ 10,839	\$ —	\$ 121,327

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINING STATEMENT OF ACTIVITIES

Year Ended March 31, 2024
(In Thousands)

	Without Donor Restrictions						Total	With Donor Restrictions	Eliminations and Reclassifications	Total
	Programs/ Home Office	Food Bank	St. Charles School	Six Rehabilitation and Nursing Centers	Senior Living Communities	Warde Assisted Living				
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

SUPPLEMENTAL SCHEDULE OF STATEMENT OF FINANCIAL POSITION –
REHABILITATION AND NURSING CENTERS (BEFORE ELIMINATIONS)

March 31, 2025

ASSETS
(In Thousands)

	Mount Carmel Rehabili- tation and Nursing Center	St. Vincent de Paul Rehabili- tation and Nursing Center	St. Ann Rehabili- tation and Nursing Center	St. Francis Rehabili- tation and Nursing Center	St. Teresa Rehabili- tation and Nursing Center	Warde Rehabili- tation and Nursing Center	Total
Current assets:							
Cash and cash equivalents	\$ 5,541	\$ 23	\$ 75	\$ 27	\$ 1,092	\$ 94	\$ 6,852
Accounts receivable	2,078	788	784	465	641	416	5,172
Due from affiliates	4,559	1,686	509	1,268	2,135	–	10,157
Prepaid expenses	16	23	7	8	2	3	59
Patient, tenant and other cash held in trust	30	27	10	4	7	7	85
Total current assets	12,224	2,547	1,385	1,772	3,877	520	22,325
Fixed assets:							
Land and improvements	157	109	111	216	144	414	1,151
Building and improvements	11,247	2,898	4,543	6,239	2,762	2,994	30,683
Equipment and vehicles	1,459	1,307	948	734	545	631	5,624
Furniture and fixtures	877	269	378	485	313	65	2,387
Leasehold improvements	–	11	–	–	–	–	11
Construction in process	1,119	152	10	8	–	490	1,779
	14,859	4,746	5,990	7,682	3,764	4,594	41,635
Less accumulated depreciation	(8,286)	(3,261)	(4,534)	(4,382)	(3,312)	(1,279)	(25,054)
Fixed assets, net	6,573	1,485	1,456	3,300	452	3,315	16,581
Other assets:							
Investments, at fair value	5,635	1,931	802	1,978	4,429	–	14,775
Other	102	–	–	–	–	15	117
Total other assets	5,737	1,931	802	1,978	4,429	15	14,892
Total assets	\$ 24,534	\$ 5,963	\$ 3,643	\$ 7,050	\$ 8,758	\$ 3,850	\$ 53,798

LIABILITIES AND NET ASSETS (DEFICIT)
(In Thousands)

	Mount Carmel Rehabili- tation and Nursing Center	St. Vincent de Paul Rehabili- tation and Nursing Center	St. Ann Rehabili- tation and Nursing Center	St. Francis Rehabili- tation and Nursing Center	St. Teresa Rehabili- tation and Nursing Center	Warde Rehabili- tation and Nursing Center	Total
Current liabilities:							
Accounts payable:							
Trade	\$ 244	\$ 215	\$ 167	\$ 146	\$ 120	\$ 137	\$ 1,029
Other	237	98	83	91	93	67	669
Affiliates	—	300	560	—	120	5,708	6,688
Accrued salaries and wages	310	85	133	144	130	62	864
Employee benefits payable	207	110	93	137	78	113	738
Patient, tenant and other cash held in trust	30	27	10	4	7	7	85
Deferred revenue	56	—	—	—	—	—	56
Total current liabilities	1,084	835	1,046	522	548	6,094	10,129
Net assets (deficit):							
Without donor restrictions	23,450	5,128	2,597	6,528	8,210	(2,254)	43,659
With donor restrictions	—	—	—	—	—	10	10
	<u>23,450</u>	<u>5,128</u>	<u>2,597</u>	<u>6,528</u>	<u>8,210</u>	<u>(2,244)</u>	<u>43,669</u>
Total liabilities and net assets (deficit)	<u>\$ 24,534</u>	<u>\$ 5,963</u>	<u>\$ 3,643</u>	<u>\$ 7,050</u>	<u>\$ 8,758</u>	<u>\$ 3,850</u>	<u>\$ 53,798</u>

NEW HAMPSHIRE CATHOLIC CHARITIES

**SUPPLEMENTAL SCHEDULE OF STATEMENT OF FINANCIAL POSITION –
REHABILITATION AND NURSING CENTERS (BEFORE ELIMINATIONS)**

March 31, 2024

ASSETS
(In Thousands)

	<u>Mount Carmel Rehabili- tation and Nursing Center</u>	<u>St. Vincent de Paul Rehabili- tation and Nursing Center</u>	<u>St. Ann Rehabili- tation and Nursing Center</u>	<u>St. Francis Rehabili- tation and Nursing Center</u>	<u>St. Teresa Rehabili- tation and Nursing Center</u>	<u>Warde Rehabili- tation and Nursing Center</u>	<u>Total</u>
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	<u>25</u>	<u>34</u>	<u>5</u>	<u>7</u>	<u>13</u>	<u>6</u>	<u>90</u>
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	<u>50</u>	<u>–</u>	<u>14</u>	<u>38</u>	<u>–</u>	<u>217</u>	<u>319</u>
	12,980	4,504	5,892	7,651	3,736	4,254	39,017
Less accumulated depreciation	<u>(7,821)</u>	<u>(3,126)</u>	<u>(4,361)</u>	<u>(4,099)</u>	<u>(3,234)</u>	<u>(1,082)</u>	<u>(23,723)</u>
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	<u>102</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>15</u>	<u>117</u>
Total other assets	<u>5,380</u>	<u>1,807</u>	<u>751</u>	<u>1,852</u>	<u>4,148</u>	<u>16</u>	<u>13,954</u>
Total assets	<u>\$ 23,548</u>	<u>\$ 5,983</u>	<u>\$ 3,913</u>	<u>\$ 6,989</u>	<u>\$ 8,732</u>	<u>\$ 3,784</u>	<u>\$ 52,949</u>

LIABILITIES AND NET ASSETS (DEFICIT)
(In Thousands)

	<u>Mount Carmel Rehabili- tation and Nursing Center</u>	<u>St. Vincent de Paul Rehabili- tation and Nursing Center</u>	<u>St. Ann Rehabili- tation and Nursing Center</u>	<u>St. Francis Rehabili- tation and Nursing Center</u>	<u>St. Teresa Rehabili- tation and Nursing Center</u>	<u>Warde Rehabili- tation and Nursing Center</u>	<u>Total</u>
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	<u>1,067</u>	<u>505</u>	<u>491</u>	<u>494</u>	<u>374</u>	<u>5,109</u>	<u>8,040</u>
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
	<u>22,481</u>	<u>5,478</u>	<u>3,422</u>	<u>6,495</u>	<u>8,358</u>	<u>(1,325)</u>	<u>44,909</u>
Total liabilities and net assets (deficit)	<u>\$ 23,548</u>	<u>\$ 5,983</u>	<u>\$ 3,913</u>	<u>\$ 6,989</u>	<u>\$ 8,732</u>	<u>\$ 3,784</u>	<u>\$ 52,949</u>

NEW HAMPSHIRE CATHOLIC CHARITIES

**SUPPLEMENTAL SCHEDULE OF STATEMENT OF ACTIVITIES –
REHABILITATION AND NURSING CENTERS (BEFORE ELIMINATIONS)**

Year Ended March 31, 2025
(In Thousands)

	Mount Carmel Rehabili- tation and Nursing Center	St. Vincent de Paul Rehabili- tation and Nursing Center	St. Ann Rehabili- tation and Nursing Center	St. Francis Rehabili- tation and Nursing Center	St. Teresa Rehabili- tation and Nursing Center	Warde Rehabili- tation and Nursing Center	Total
Revenues, gains and other support:							
Patient and resident services	\$ 17,853	\$ 7,646	\$ 6,443	\$ 6,878	\$ 6,205	\$ 4,791	\$ 49,816
Bequests, donations and fundraising	7	14	5	13	2	33	74
Other	26	12	32	50	25	21	166
Total revenues, gains and other support	<u>17,886</u>	<u>7,672</u>	<u>6,480</u>	<u>6,941</u>	<u>6,232</u>	<u>4,845</u>	<u>50,056</u>
Expenses:							
Salaries and wages	7,274	2,981	3,525	3,446	3,016	2,615	22,857
Employee benefits	1,483	480	630	802	433	491	4,319
Payroll taxes	523	217	260	249	226	205	1,680
Management fees	1,017	493	420	416	363	306	3,015
Professional fees	37	22	34	12	15	12	132
Purchased services - healthcare	3,057	2,016	905	556	1,149	953	8,636
Other purchased services	53	32	10	11	35	18	159
Advertising and promotion	-	-	3	4	-	2	9
Recruiting advertising	81	120	54	14	66	28	363
Office supplies	12	10	12	6	16	5	61
Healthcare supplies	434	93	224	104	167	105	1,127
Other supplies	153	97	52	76	63	65	506
Postage and shipping	2	1	1	1	-	2	7
Printing	1	-	-	-	-	-	1
Telephone	19	17	32	34	29	10	141
Dues and subscriptions	36	20	15	14	15	11	111
Information technology	97	71	61	44	71	51	395
Rent and occupancy costs	448	318	167	187	173	197	1,490
Equipment maintenance, repairs and rentals	38	8	18	18	7	18	107
Travel	1	5	1	1	2	1	11
Conferences and meetings	9	8	12	9	6	5	49
Depreciation	487	207	174	284	78	197	1,427
Insurance	289	146	123	122	108	87	875
Miscellaneous	16	21	23	22	10	9	101
Food	392	253	204	211	215	100	1,375
Nursing facility assessment tax	926	403	344	370	332	258	2,633
Gain on disposal of fixed assets	-	(1)	-	-	-	-	(1)
Bad debts	605	107	53	20	104	9	898
Bank service charges	15	1	-	1	4	4	25
Total expenses	<u>17,505</u>	<u>8,146</u>	<u>7,357</u>	<u>7,034</u>	<u>6,703</u>	<u>5,764</u>	<u>52,509</u>

	Mount Carmel Rehabili- tation and Nursing Center	St. Vincent de Paul Rehabili- tation and Nursing Center	St. Ann Rehabili- tation and Nursing Center	St. Francis Rehabili- tation and Nursing Center	St. Teresa Rehabili- tation and Nursing Center	Warde Rehabili- tation and Nursing Center	Total
Investment income, net	\$ <u>588</u>	\$ <u>124</u>	\$ <u>52</u>	\$ <u>126</u>	\$ <u>323</u>	\$ <u>—</u>	\$ <u>1,213</u>
Change in net assets (deficit) without donor restrictions	969	(350)	(825)	33	(148)	(919)	(1,240)
Net assets (deficit) without donor restrictions, beginning of year	<u>22,481</u>	<u>5,478</u>	<u>3,422</u>	<u>6,495</u>	<u>8,358</u>	<u>(1,335)</u>	<u>44,899</u>
Net assets (deficit) without donor restrictions, end of year	\$ <u>23,450</u>	\$ <u>5,128</u>	\$ <u>2,597</u>	\$ <u>6,528</u>	\$ <u>8,210</u>	\$ <u>(2,254)</u>	\$ <u>43,659</u>

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 Rehabili- tation and Nursing Center	St. Vincent de Paul Rehabili- tation and Nursing Center	St. Ann Rehabili- tation and Nursing Center	St. Francis Rehabili- tation and Nursing Center	St. Teresa Rehabili- tation and Nursing Center	Warde Rehabili- tation 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	<u>16,205</u>	<u>7,838</u>	<u>6,304</u>	<u>6,817</u>	<u>5,524</u>	<u>4,924</u>	<u>47,612</u>
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	-	-	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	<u>15,546</u>	<u>8,408</u>	<u>7,083</u>	<u>7,020</u>	<u>6,111</u>	<u>5,912</u>	<u>50,080</u>

	Mount Carmel Rehabili- tation and Nursing Center	St. Vincent de Paul Rehabili- tation and Nursing Center	St. Ann Rehabili- tation and Nursing Center	St. Francis Rehabili- tation and Nursing Center	St. Teresa Rehabili- tation and Nursing Center	Warde Rehabili- tation 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



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	Ken Senus St. Mary's Bank
Dean Christon Retired	David Wenger Bank of America
Kate Baker Demers Children's Scholarship Fund NH	Stephanie Wimmer Phillips
Dr. Kevin Desrosiers Eliot Hospital	
Nick Gray Nick Gray Property Group	
Andrea Hechavarria NH Life Sciences	
Andrew MacWilliam Retired	
Jeff McLean Insurcomm	

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. Benson

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 Census Enumerator

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 confidential information.

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 English Teacher

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 interviews with speakers.
- Edited written/transcribed interviews with leading experts for grammar, clarity and consistency.
- 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, Paralegal Studies

Boston University Graduated Aug. 2024

Course Highlights: Legal Research, Westlaw, Legal Writing, Legal Technologies, Litigation

BA, Social Science

Westmont College Santa Barbara, CA

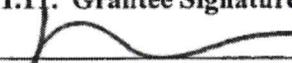
2002 - 2005

Graduated *magna cum laude*.

GRANT AGREEMENT

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

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 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 26010000-073-500581	1.7. Completion Date 09/30/2026	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 Exec. Officer	
Grantee Signature 2 N/A		Name & Title of Grantee Signor 2 N/A	
Grantee Signature 3 N/A		Name & Title of Grantee Signor 3 N/A	
1.13 State Agency Signature(s) Thomas D. Kaempfer		1.14. Name & Title of State Agency Signor(s) Thomas D. Kaempfer, Deputy Director of Admin	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)			
By: <i>Christen Lavers</i> Assistant Attorney General, On: / / 10/15/25			
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 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 intent of the parties hereto.
22. THIRD PARTIES. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.
23. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.
24. SPECIAL PROVISIONS. The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.

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EXHIBIT A

-SPECIAL PROVISIONS-

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

- 1 The Subrecipient must certify that Limited English Proficiency persons have meaningful access to any services provided by this program. National origin discrimination includes discrimination on the basis of limited English proficiency (LEP). Meaningful access may entail providing language assistance services, including oral and written translation when necessary. The U.S. Department of Justice has issued guidance for grantees to help them comply with these requirements. The guidance document can be accessed on the Internet at www.lep.gov.
- 2 The Subrecipient assures that in the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination within the three years prior to the receipt of the federal financial assistance and after a due process hearing against the Subrecipient on the grounds of race, color, religion, national origin, sex, age, or disability, a copy of the finding will be submitted to the New Hampshire Department of Justice, Grants Management Unit and to the U.S. Department of Justice, Office for Civil Rights, Office of Justice Programs, 810 7th Street, NW, Washington, D.C. 20531. For additional information regarding your obligations under civil rights please reference the state website at <http://www.doj.nh.gov/grants-management/civil-rights.htm> and understand if you are awarded funding from this office, civil rights compliance will be monitored by this office, and the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice.
- 3 The Subrecipient will comply (and will require any subrecipients or contractors to comply) with any applicable nondiscrimination provisions, which may include the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); the Victims of Crime Act (34 U.S.C. § 20110(e)); the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); the Violence Against Women Act (34 U.S.C. § 12291(b)(13)); the Civil Rights Act of 1964 (42 U.S.C. § 2000d); the Indian Civil Rights Act (25 U.S.C. §§ 1301-1303); the Rehabilitation Act of 1973 (29 U.S.C. § 794); the Americans with Disabilities Act of 1990 (42 U.S.C. §§ 12131-34); the Education Amendments of 1972 (20 U.S.C. §§ 1681, 1683, 1685-86); and the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101-07). It will also comply with Ex. Order 13279, Equal Protection of the Laws for Faith-Based and Community Organizations; Executive Order 13559, Fundamental Principles and Policymaking Criteria for 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

JR
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EXHIBIT A

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

- 6 The Subrecipient understands that grants are funded for the grant award period noted on the grant award document. No guarantee is given or implied of subsequent funding in future years.
- 7 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
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.

JB
10/9/25

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

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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 upon Governor and Council approval or 01/01/2026, whichever is later, to 06/30/2026, with approved expenditure reports. This shall be contingent on continued state 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 09/30/2026. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.

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10/9/25

EXHIBIT D

-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: Joy Burrett - Chief Executive Officer

Signature: 

Subrecipient Initials JR
Date 10/9/25

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 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: 0007257557



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 14th day of August A.D. 2025.

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

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 9, 2025.

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 9th of October 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

10-9-25 by Dan Bennett



Kathleen C. Mercer
Signature of Notary Public of Justice of the Peace

Kathleen C. Mercer, Notary Public
Name and title of Notary Public of Justice of the Peace

Commission Expires 12-18-25

(Notary Seal)



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
02/24/2025

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 Cross Insurance-Manchester 1100 Elm Street Manchester NH 03101		CONTACT NAME: Jennifer Kokolis 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	
		INSURER A: Selective Insurance Co. of SC	NAIC # 19259
		INSURER B: MEMIC Indemnity Company	NAIC # 11030
		INSURER C: Selective Insurance Co. of America	NAIC # 12572
		INSURER D:	
		INSURER E:	
		INSURER F:	

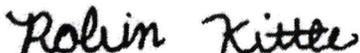
COVERAGES **CERTIFICATE NUMBER:** 25-26 All lines **REVISION NUMBER:**

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	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:			S2333435	03/01/2025	03/01/2026	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MEC EXP (Any one person) \$ 20,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COM/OP AGG \$ 3,000,000 \$
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			S2333435	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	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 0			S2333435	03/01/2025	03/01/2026	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	3102811262 (3a) NH	01/01/2025	01/01/2026	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER EL. EACH ACCIDENT \$ 1,000,000 EL. DISEASE - EA EMPLOYEE \$ 1,000,000 EL. DISEASE - POLICY LIMIT \$ 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**CANCELLATION**

New Hampshire Department of Justice 33 Capitol Street Concord NH 03301	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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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

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CBIZ CPAs P.C.

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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		2024 Total	2023 Total
	Without Donor Restrictions	With Donor Restrictions		
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	<u>1,813,175</u>	<u>70,510</u>	<u>1,883,685</u>	<u>1,831,947</u>
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	<u>2,802,816</u>	<u>--</u>	<u>2,802,816</u>	<u>1,090,978</u>
Total Assets	<u>\$ 4,615,991</u>	<u>\$ 70,510</u>	<u>\$ 4,686,501</u>	<u>\$ 2,922,925</u>
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	<u>251,725</u>	<u>--</u>	<u>251,725</u>	<u>219,501</u>
Noncurrent Liabilities				
Operating lease liabilities, net of current	16,518	--	16,518	83,193
Total Noncurrent Liabilities	<u>16,518</u>	<u>--</u>	<u>16,518</u>	<u>83,193</u>
Total Liabilities	<u>268,243</u>	<u>--</u>	<u>268,243</u>	<u>302,694</u>
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	<u>4,347,748</u>	<u>70,510</u>	<u>4,418,258</u>	<u>2,620,231</u>
Total Liabilities and Net Assets	<u>\$ 4,615,991</u>	<u>\$ 70,510</u>	<u>\$ 4,686,501</u>	<u>\$ 2,922,925</u>

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

GRANITE STATE CHILDREN'S ALLIANCE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2024

(with summarized comparative totals for the year ended June 30, 2023)

	2024		2024 Total	2023 Total
	Without Donor Restrictions	With Donor Restrictions		
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	<u>88,554</u>	<u>--</u>	<u>88,554</u>	<u>101,246</u>
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	<u>82,500</u>	<u>(82,500)</u>	<u>--</u>	<u>--</u>
Total Support and Revenue	<u>4,666,770</u>	<u>(5,000)</u>	<u>4,661,770</u>	<u>2,724,912</u>
Expenses				
Program Services:				
Child advocacy centers	1,987,736	--	1,987,736	1,530,005
Statewide education and outreach	<u>301,360</u>	<u>--</u>	<u>301,360</u>	<u>284,374</u>
Total Program Services	<u>2,289,096</u>	<u>--</u>	<u>2,289,096</u>	<u>1,814,379</u>
Supporting Services:				
General and administrative	567,630	--	567,630	545,868
Fundraising	<u>7,017</u>	<u>--</u>	<u>7,017</u>	<u>8,619</u>
Total Supporting Services	<u>574,647</u>	<u>--</u>	<u>574,647</u>	<u>554,487</u>
Total Expenses	<u>2,863,743</u>	<u>--</u>	<u>2,863,743</u>	<u>2,368,866</u>
Change in Net Assets	1,803,027	(5,000)	1,798,027	356,046
Net Assets, Beginning of Year	<u>2,544,721</u>	<u>75,510</u>	<u>2,620,231</u>	<u>2,264,185</u>
Net Assets, End of Year	<u>\$ 4,347,748</u>	<u>\$ 70,510</u>	<u>\$ 4,418,258</u>	<u>\$ 2,620,231</u>

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

GRANITE STATE CHILDREN'S ALLIANCE

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2024

(with summarized comparative totals for the year ended June 30, 2023)

	2024						2024 Total	2023 Total
	Program Services			Supporting Services				
	Child Advocacy Centers	Statewide Education and Outreach	Total Program Services	General and Administrative	Fundraising	Total Supporting Services		
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	<u>1,551,976</u>	<u>493,518</u>
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	<u>(1,910,762)</u>	<u>(41,914)</u>
Net Change in Cash and Cash Equivalents	(358,786)	451,604
Cash and Cash Equivalents, Beginning of Year	<u>1,507,676</u>	<u>1,056,072</u>
Cash and Cash Equivalents, End of Year	<u>\$ 1,148,890</u>	<u>\$ 1,507,676</u>

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

GRANITE STATE CHILDREN'S ALLIANCE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 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.

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 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.

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 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.

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 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.

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 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.

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 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.

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 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.

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 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.

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 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.

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 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	<u>4,470</u>	<u>4,470</u>	<u>--</u>	<u>--</u>
Total assets at fair value	<u>\$ 13,561</u>	<u>\$ 13,561</u>	<u>\$ --</u>	<u>\$ --</u>

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	<u>\$ 15,155</u>	<u>\$ 15,155</u>	<u>\$ --</u>	<u>\$ --</u>

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.

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 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	<u>112,310</u>	<u>112,310</u>
	3,009,686	1,110,287
Less accumulated depreciation	<u>(310,853)</u>	<u>(241,088)</u>
	<u>\$ 2,698,833</u>	<u>\$ 869,199</u>

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.

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 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

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 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	<u>39,246</u>	<u>39,246</u>
	<u>\$ 433,246</u>	<u>\$ 433,246</u>

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	<u>50,000</u>	<u>--</u>
	<u>\$ 70,510</u>	<u>\$ 75,510</u>

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	<u>62,500</u>	<u>62,630</u>
	<u>\$ 82,500</u>	<u>\$ 82,630</u>

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 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 CDFFA 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 CDFFA, 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 CDFFA 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 CDFFA.

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 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.

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 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.



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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



CBIZ CPAs P.C.

9 Executive Park Drive
Suite 100
Merrimack, NH 03054

P: 603.882.1111

**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

<i>Federal Agency</i> Cluster Pass through Agency Program Title	Federal AL Number	Pass Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
<i>U.S. Department of Housing and Urban Development</i>				
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	<u>8,252</u>	<u>--</u>
Total CDBG - Entitlement Grants Cluster			<u>19,252</u>	<u>--</u>
Total U.S. Department of Housing and Urban Development			<u>19,252</u>	<u>--</u>
<i>U.S. Department of Justice</i>				
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	<u>10,000</u>	<u>--</u>
Total U.S. Department of Justice			<u>296,026</u>	<u>--</u>
<i>U.S. Department of Treasury</i>				
Passed Through State of New Hampshire Department of Justice COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	2024ARFVS17	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	<u>1,749,212</u>	<u>--</u>
Total COVID-19 Coronavirus State and Local Fiscal Recovery Funds			<u>2,885,327</u>	<u>201,316</u>
Total U.S. Department of Treasury			<u>2,885,327</u>	<u>201,316</u>
<i>U.S. Department of Health and Human Services</i>				
Passed Through State of New Hampshire Department of Justice Children's Justice Grants to States	93.643	2023CJA02	<u>15,487</u>	<u>--</u>
Total Children's Justice Grants to States			<u>15,487</u>	<u>--</u>
Total U.S. Department of Health and Human Services			<u>15,487</u>	<u>--</u>
Total Expenditures of Federal Awards			<u>\$ 3,216,092</u>	<u>\$ 201,316</u>

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:

<u>NAME OF FEDERAL PROGRAM OR CLUSTER</u>	<u>ASSISTANCE LISTING NUMBER(S)</u>
Coronavirus State and Local Fiscal Recovery Funds	21.027
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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.



Department of the Treasury
Internal Revenue Service

Cincinnati Service Center
CINCINNATI OH 45999-0038

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

00014152

BODC: TE

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

005739

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

Dear Taxpayer:

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

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

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

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

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

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

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

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

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

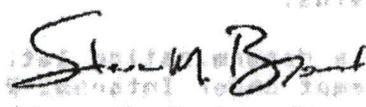
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74-3186259 000000 00
00014153

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

local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely yours,


Steve M. Brown, Operations Manager
Operations 3-CIN

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Board of Directors FY2026

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 | Nixon Peabody

Dr. Judah Weathers | Elliot Health System



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	\$161,000.00

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	\$106,090.00
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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.

All other Personnel listed in the grant have been included in the materials provided in the grant application (Resumes and Job Descriptions)

Amy-Lynn Sullivan

SUMMARY STATEMENT

NCAC and ChildFirst Protocol trained Forensic Interviewer with over 20 years of interviewing and investigative experience. Over 1300 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 2016
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 2005-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



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



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



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



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


*Oct. 2001 -
Jan. 2008*

NFI NORTH, INC. - MIDWAY SHELTER


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


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. - MIDWAY SHELTER


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

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

HAILEY M. GRAVEL

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 AppleTree 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 2015

- 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

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

EXPERIENCE

2016-Present **Monadnock Child Advocacy Center**
Family Support Specialist

Keene, NH

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 oversaw 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 '82 – 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
NHPTSC 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

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

- 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

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 Winnepesaukee 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 2022

- 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 administration 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 LHa 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 user fees.

OUTSIDE INTERESTS

- Enjoy boating, fishing, family activities, card and board games, traveling, and attending sporting events

Julia Sullivan

EDUCATION

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- Organized facility usage and payment user fees.

OUTSIDE INTERESTS

- Enjoy boating, fishing, family activities, card and board games, traveling, and attending sporting events

Annie Lelio, MA

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 Manchester-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
Hampstead Stage Company

October 2019-December 2019

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

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 Southern New Hampshire University- CACREP accredited	September 2023
Bachelor of Science in Human Services Granite State College	December 2019

PROFESSIONAL EXPERIENCE

Behavioral Health Clinician Granite State Children's Alliance	July 2024 – Present
<ul style="list-style-type: none">• 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 Clear Reflections Counseling Associates	December 2023 – May 2024
<ul style="list-style-type: none">• 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 The Youth Council	April 2023 – Present
<ul style="list-style-type: none">• 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 The Youth Council	April 2023 – November 2023
<ul style="list-style-type: none">• 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

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



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

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