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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DEC 17 2025

November 10, 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 $383,002 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	Mary Hitchcock Memorial Hospital	177160-R001	$140,110
073-500581	Child Advocacy Center of Coos County, Inc	167955-B001	$59,500
073-500579	University of New Hampshire	315187-B083	$140,892
073-500581	Victims, Inc., The Joan Ellis Victim Assistance Network	166724-B001	$42,500
Total			**$383,002**

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.

The Mary Hitchcock Memorial Hospital will provide direct victim services to child victims in New Hampshire to include forensic child advocacy interviews. The Child Advocacy Center of Coos County, Inc. conducts trauma informed forensic interviews. The purpose of a Child Advocacy Center (CAC) is to standardize the investigation of child abuse and neglect cases, minimize the trauma to the child victims by limiting the number of interviews the child must participate in, and coordinate services for those children. The CACs use a multi-disciplinary team approach to ensure a child's health and well-being is of primary importance during the investigative process.

The University of New Hampshire will utilize funds for technology enhancements for USafeUS Technology. This USafeUS phone application is used statewide by institutes of higher education to provide information and resources to victims of sexual assault in New Hampshire.

Victims, Inc., The Joan Ellis Victim Assistance Network will provide advocacy to victims of crime, including support for DUI/DWI, assaults, and negligent homicide.

The Department of Justice 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 the contract. Also, Mary Hitchcock Memorial Hospital, Child Advocacy Center of Coos County, Inc and New Hampshire Legal Assistance 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. 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

#5288547

GRANT AGREEMENT

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

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		**1.2. State Agency Address** 1 Granite Place South, Concord, NH 03301	
1.3. Grantee Name Mary Hitchcock Memorial Hospital		**1.4. Grantee Address** 1 Medical Center Dr. Lebanon, NH 03756	
1.5. Grantee Phone # (603) 653-9012	**1.6. Account Number** 26010000-073-500581	**1.7. Completion Date** 09/30/2026	**1.8. Grant Limitation** $140,110
1.9. Grant Officer for State Agency Kathleen Carr		**1.10. State Agency Telephone Number** (603) 271-3658	
If Grantee is a municipality or village district: **"By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."**			
1.11. Grantee Signature 1 Edward Merrens		**1.12. Name & Title of Grantee Signor 1** Edward Merrens Chief Clinical Officer	
Grantee Signature 2		**Name & Title of Grantee Signor 2**	
Grantee Signature 3		**Name & Title of Grantee Signor 3**	
1.13 State Agency Signature(s) Thomas D. Kaempfer		**1.14. Name & Title of State Agency Signor(s)** Thomas D. Kaempfer, Deputy Director of Admin	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) **By:** Christen Lavers **Assistant Attorney General, On:** / / 10/23/25			
1.16. Approval by Governor and Council (if applicable) **By:** **On:** / /			

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

Subrecipient Initials EH
Date 10/22/2025

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

4. EFFECTIVE DATE: COMPLETION OF PROJECT.

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

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

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

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

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

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

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

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

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

7. RECORDS and ACCOUNTS.

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

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

8. with, the entity identified as the Grantee in block 1.3 of these provisions

8.1. PERSONNEL.

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

8.2. to perform such Project under all applicable laws.

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

8.3. the State, or who is a State officer or employee, elected or appointed.

The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant

9. Officer, and his/her decision on any dispute, shall be final.

9.1. DATA; RETENTION OF DATA; ACCESS.

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

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

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

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

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

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

11. EVENT OF DEFAULT: REMEDIES.

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

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

11.1.2 Failure to submit any report required hereunder; or

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

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

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

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

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

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

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

12. TERMINATION.

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

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

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

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

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

Subrecipient Initials EH

Date 10/22/2025

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

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

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

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

17. INSURANCE.

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

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

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

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

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

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

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

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

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

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

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

Subrecipient Initials EH

Date 10/22/2025

EXHIBIT A

-SPECIAL PROVISIONS-

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

The terms outlined in the General Terms and Conditions of the Grant Agreement are modified as set forth below:

a) Provision 8.2 is deleted and replaced with the following: Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, Grantee's personnel who are engaged in performance of the Project shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

b) Provision 8.3 delete the following: In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

c) Provision 12.1 is deleted and replaced with the following:
In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than thirty (30) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

d) Provision 20 is deleted and replaced with the following:
AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency unless no such approval is required under the circumstances pursuant to State law, rule or policy. In the event the State wishes to change the location(s) in which the services are performed by the Contractor hereunder, in whole or in part, the State shall provide Contractor with reasonable advance written notice of the same. Thereafter, the parties shall meet in good faith in order to mutually agree upon possible adjustments to the terms and conditions, if required, which shall be documented In the form of an amendment to this Agreement in accordance with this Section.

e) Provision 17.1.1 is deleted and replaced with the following:
Statutory workers' compensation and professional liability insurance for all employees engaged in the performance of the Project, and

Subrecipient Initials EH

Date 10/22/2025

EXHIBIT A

- SPECIAL PROVISIONS -

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

Subrecipient Initials EH

Date 10/22/2025

EXHIBIT A

- SPECIAL PROVISIONS -

Partnerships With Faith-Based and Other Neighborhood Organizations; and the DOJ implementing regulations at 28 C.F.R. Part 38.

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

5. The Subrecipient agency agrees that, should they employ a former member of the New Hampshire Department of Justice (DOJ), that employee or their relative shall not perform work on or be billed to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the DOJ for the life of the subgrant without the express approval of the DOJ.

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

7. The Subrecipient authorizes the DOJ and its representatives, access to and the right to examine all records, books, paper or documents related to this subgrant.

8. The Subrecipient agrees that all services will be provided at no charge to victims unless a program income waiver is obtained from the DOJ. If permission is granted, the Subrecipient agrees that there must be a sliding scale that starts at zero (0), and that all program income will be totally expended on grant allowable activities by the end of the funding cycle.

9. Equipment purchased with this subgrant shall be listed by the Subrecipient on the agency inventory. The inventory must include the item description, serial number, cost, percentage of state funds, and location.

10. The Subrecipient agrees that if a financial audit of the agency is performed, whether it be an audit under 2 CFR or not, the Subrecipient agrees to provide a copy of the audit and any associated management letters to the DOJ, Grants Management Unit. The Single Audit report must be submitted to the Grants Management Unit within 9 months after the Subrecipient's year-end or one month after the issuance of the audit.

Subrecipient Initials EH

Date 10/22/2025

EXHIBIT A

- SPECIAL PROVISIONS -

11. The Subrecipient, if a non-profit organization, agrees to make its financial statements available online (either on the Subrecipient's website, or the DOJs, 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.

Subrecipient Initials EH

Date 10/22/2025

EXHIBIT B

- SCOPE OF SERVICES -

1. The Subrecipient shall receive a grant from the New Hampshire Department of Justice (DOJ) for expenses incurred and services provided for child advocacy forensic interviews and victim services provided by the Subrecipient, including but not limited to expenses for personnel and fringe.

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

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

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

5. All correspondence and submittals shall be directed to:
   NH Department of Justice
   Grants Management Unit
   1 Granite Place South
   Concord, NH 03301
   (603)271-8473
   Sarah.E.Sciuto@doj.nh.gov

Subrecipient Initials EH
Date 10/22/2025

EXHIBIT C

- PAYMENT TERMS –

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT B.

2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.

3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form G-1 section 1.8.

   3a. The Subrecipient shall be awarded an amount not to exceed $140,110 of the total amount Grant Limitation from Governor and Council approval for 1/01/2026 to 06/30/2026, with approved expenditure reports. This shall be contingent upon 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.

Subrecipient Initials EH

Date 10/22/2025

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 will not be used to supplant State or local funds. See the OJP Financial Guide (Part II, Chapter 3) http://www.ojp.usdoj.gov/financialguide/part2/part2chap3.htm.

Supplanting and job retention

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

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

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

Printed Name and Title of Authorized Signor: Edward Merrens Chief Clinical Officer

Signature: DocuSigned by: Edward Merrens

Subrecipient Initials EH

Date 10/22/2025

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that MARY HITCHCOCK MEMORIAL HOSPITAL is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on August 07, 1889. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **68517**

Certificate Number: **0007142928**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 1st day of April A.D. 2025.

David M. Scanlan
Secretary of State

CERTIFICATE OF VOTE/AUTHORITY

I, Roberta L. Hines, MD, do hereby certify that:

1. I am the duly elected Chair of the Boards of Trustees of Mary Hitchcock Memorial Hospital and Dartmouth-Hitchcock Clinic (together, "Dartmouth-Hitchcock").
2. The following is a true and accurate excerpt from the Amended, Restated and Integrated Bylaws of the Dartmouth-Hitchcock Corporations:
    a. **"ARTICLE II – Section A. Fiduciary Duty. Stewardship over Corporate Assets.** As responsible stewards of tax-exempt, charitable Corporations, members of the Corporations' Boards have the fiduciary duty to oversee, with due care and loyalty, the stewardship of the Corporations' assets and operations in order to create a sustainable health system that is population focused and value-based, and to advance their respective corporate purposes. In exercising this duty, the Boards may, consistent with the respective Corporation's Articles of Agreement and these Bylaws, delegate authority to Board Committees and other bodies, or to various officers, to provide input with respect to issues and strategies, incur indebtedness, make expenditures, enter into contracts and agreements and take such other binding actions on behalf of the Corporations as may be necessary or desirable in furtherance of their charitable purposes."
3. Pursuant to policy approved and adopted by the Boards of Trustees consistent with the above Bylaws provision, the Chief Clinical Officer, Edward Merrens, MD, has subdelegated signature authority to enter into contracts and agreements on behalf of Dartmouth-Hitchcock Clinic and Mary Hitchcock Memorial Hospital.
4. The foregoing authority shall remain in full force and effect as of the date of the agreement executed or action taken in reliance upon this Certificate. This authority shall remain valid for thirty (30) days from the date of this Certificate and the State of New Hampshire shall be entitled to rely upon same, until written notice of modification, rescission or revocation of same, in whole or in part, has been received by the State of New Hampshire.

IN WITNESS WHEREOF, I have hereunto set my hand as the Chair of the Boards of Trustees of Dartmouth-Hitchcock Clinic and Mary Hitchcock Memorial Hospital this 22nd day of October 2025.

Roberta L. Hines, MD, Board Chair

CERTIFICATE OF INSURANCE

DATE: June 17, 2025

COMPANY AFFORDING COVERAGE
Hamden Assurance Risk Retention Group, Inc.
P.O. Box 1687
30 Main Street, Suite 330
Burlington, VT 05401

INSURED
Mary Hitchcock Memorial Hospital
One Medical Center Drive
Lebanon, NH 03756
(603)653-6850

This certificate is issued as a matter of information only and confers no rights upon the Certificate Holder. This Certificate does not amend, extend or alter the coverage afforded by the policies below.

COVERAGES

The Policy listed below has been issued to the Named Insured above for the Policy Period notwithstanding any requirement, term or condition of any contract or other document with respect to which this certificate may be issued. The insurance afforded by the policy is subject to all the terms, exclusions and conditions of the policy. Limits shown may have been reduced by paid claims.

TYPE OF INSURANCE		POLICY NUMBER	POLICY EFFECTIVE DATE	POLICY EXPIRATION DATE	LIMITS	
GENERAL LIABILITY		0002025-A	7/1/2025	7/1/2026	EACH OCCURRENCE	$1,000,000
					DAMAGE TO RENTED PREMISES	$1,000,000
X	CLAIMS MADE				MEDICAL EXPENSES	N/A
					PERSONAL & ADV INJURY	$1,000,000
	OCCURRENCE				GENERAL AGGREGATE	$3,000,000
OTHER					PRODUCTS-COMP/OP AGG	$1,000,000
PROFESSIONAL LIABILITY		0002025-A	7/1/2025	7/1/2026	EACH CLAIM	$1,000,000
X	CLAIMS MADE				ANNUAL AGGREGATE	$3,000,000
	OCCURENCE					
OTHER						

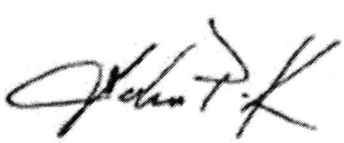
DESCRIPTION OF OPERATIONS/ LOCATIONS/ VEHICLES/ SPECIAL ITEMS (LIMITS MAY BE SUBJECT TO RETENTIONS)
Certificate is issued as evidence of insurance.

CERTIFICATE HOLDER

New Hampshire Department of Justice
Office of the Attorney General
1 Granite Place South
Concord, NH 03301

CANCELLATION
Should any of the above described policies be cancelled before the expiration date thereof, the issuing company will endeavor to mail 30 DAYS written notice to the certificate holder named below, but failure to mail such notice shall impose no obligation or liability of any kind upon the company, its agents or representatives.

AUTHORIZED REPRESENTATIVES



DARTHIT-01 CMENDOZA

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 6/18/2025

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 License # 1780862 HUB International New England 30 Donald B Dean Dr South Portland, ME 04106	CONTACT NAME: Autumn Reynolds PHONE (A/C, No, Ext): (207) 699-4643 FAX (A/C, No): E-MAIL ADDRESS: autumn.reynolds@hubinternational.com
	INSURER(S) AFFORDING COVERAGE — NAIC #
	INSURER A : The Gray Insurance Company — 36307
INSURED Dartmouth-Hitchcock Health 1 Medical Center Dr. Lebanon, NH 03756	INSURER B : Midwest Employers Casualty Company — 23612
	INSURER C :
	INSURER D :
	INSURER E :
	INSURER F :

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$
	☐ CLAIMS-MADE ☐ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$
	☐ POLICY ☐ PRO-JECT ☐ LOC						PRODUCTS - COMP/OP AGG	$
	☐ OTHER:							$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$
	☐ ANY AUTO						BODILY INJURY (Per person)	$
	☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
	☐ UMBRELLA LIAB ☐ OCCUR						EACH OCCURRENCE	$
	☐ EXCESS LIAB ☐ CLAIMS-MADE						AGGREGATE	$
	☐ DED ☐ RETENTION $							$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N: N If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		SPX0702603	7/1/2025	7/1/2026	X PER STATUTE ☐ OTH-ER	
							E.L. EACH ACCIDENT	$ 500,000
							E.L. DISEASE - EA EMPLOYEE	$ 500,000
							E.L. DISEASE - POLICY LIMIT	$ 500,000
B	Excess Workers' Comp			EWC010235	7/1/2024	7/1/2026	NH Only	1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Evidence of Workers Compensation coverage for:

Cheshire Medical Center
Dartmouth-Hitchcock Health
Mary Hitchcock Memorial Hospital
Alice Peck Day Memorial Hospital
New London Hospital Association
Visiting Nurse Associates and Hospice of Vermont and New Hampshire

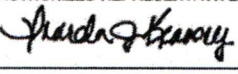
CERTIFICATE HOLDER

New Hampshire Department of Justice
Office of the Attorney General
1 Granite Place South
Concord, NH 03301

CANCELLATION

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

AUTHORIZED REPRESENTATIVE



NONPROFIT COVER SHEET

A. Entity Name: Mary Hitchcock Memorial Hospital

B. Entity's Contact Information for Records Requests (e.g., resumes of key personnel; audited financial statements):

Cathy Brittis Child Advocacy Program Director Cathy.B.Bean@hitchcock.org
(603)653-9012 1 Medical Center Drive PO Box 411754 Lebanon, NH 03756

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses) E.g., John Doe (President)	Affiliations
Mark W. Begor, MBA (Board Chair)	Chief Executive Officer, Equifax
Joanne M. Conroy, MD	Ex-Officio: CEO & President, Dartmouth Hitchcock
Kathleen M. Fisher, MBA	Retired Investment Officer, AllianceBernstein
Thomas P. Glynn, PhD (Board Treasurer)	Retired Adjunct Lecturer, Harvard Kennedy School of Government
Maria D. Padin, MD, FACOG	Maria D. Padin, MD, FACOG Chief Medical Officer, Southern Region/Community Group Practices (CGPs), Dartmouth-Hitchcock
Richard J. Powell, MD	Section Chief, Vascular Surgery; Professor of Surgery and Radiology
Thomas Raffio, MBA, FLMI	President & CEO, Northeast Delta Dental
Edward Howe Stansfield, III, MA (Board Secretary)	Retired Senior Financial Advisor, Resident Director, of Bank of America/Merrill Lynch
Paul A. Taheri, MD, MBA	Clinical Partner – Welsh Carson Anderson and Stowe
Pamela Austin Thompson, MS, RN, FAAN	Chief executive officer emeritus of the American Organization of Nurse Executives (AONE)

D. List Key Personnel (Resumes must be available upon request to the person(s) listed in section B or may be attached)**:**

Name	Role	Annual Salary	Amount Paid From This Contract
Cathy Bean (Brittis)	Child Advocacy Program Director	$122,574	$0
Jocelyn Thompson	Forensic Interview Specialist	$74,714	$37,358
Samantha Townsend	Intake Coordinator	$51,834	$25,917
Myriem Moody	Forensic Interview Specialist	$55,120	$27,560
Melissa Hayes	Behavioral Health Clinician	$88,046	$5,151

DISCLOSURE OF LEGAL ACTIVITIES INVOLVING THE STATE OF NEW HAMPSHIRE OR ANOTHER GOVERNMENT ENTITY

E. Check one of the following:

[X] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**

[ ] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

_____

_____

_____

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

[X] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**

[ ] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**

[ ] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

** Note: Attached screen shot from the DOJ Registered Charities List found at:

https://mm.nh.gov/files/uploads/doj/remote-docs/registered-charities.pdf

FINANCIAL DISCLOSURES

G. Check one the following:

[X] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**

[ ] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**

[ ] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

1. INCOME STATEMENT

	Revenue		Expenses
Grants	$	*Compensation of officers, directors, and key personnel*	$
Donations	$		
Program Services Revenue	$	*Other salaries & wages*	$
Interest & Dividends	$	*Payroll taxes & employee benefits*	$
All other Revenue	$	*Occupancy, rent, utilities, and insurance*	$
Total Revenue	$	*Printing, publications, postage, office supplies, and IT*	$
		All other expenses	$
		Total Expenses	$

2. BALANCE SHEET

Assets		Liabilities	
Cash & Equivalents	$	*Accounts Payable*	$
Investments	$	*Loans Payable*	$
Real Estate (less any depreciation)	$	*All other liabilities*	$
Other Property & Equipment (less any depreciation)	$	Total Liabilities	$
Pledges, grants, accounts receivable	$		
All other assets	$		
Total Assets	$		

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

Report on Federal Awards in Accordance with the Uniform Guidance
June 30, 2024
EIN #02-0222140

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries
Index
June 30, 2024

Part I
Financial Statements and Schedule of Expenditures of Federal Awards

pwc

Report of Independent Auditors

To the Board of Trustees of
Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and its subsidiaries (the "Dartmouth Health System"), which comprise the consolidated balance sheets as of June 30, 2024 and 2023, and the related consolidated statements of operations and changes in net assets, and of cash flows for the years then ended, including the related notes (collectively referred to as the "consolidated financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Dartmouth Health System as of June 30, 2024 and 2023, and the results of its operations, changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (US GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of the Dartmouth Health System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Consolidated Financial Statements

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

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Dartmouth Health System's ability to continue as a going concern for one year after the date the consolidated financial statements are issued.

pwc

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with US GAAS and *Government Auditing Standards*, will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with US GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Dartmouth Health System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Dartmouth Health System's ability to continue as a going concern for a reasonable period of time.

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

Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The accompanying consolidating balance sheets and consolidating statements of operations and changes in net assets without donor restrictions as of and for the years ended June 30, 2024 and 2023 (the "supplemental information") is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. The consolidating information is not intended to present, and we do not express an opinion on, the financial position, results of operations and cash flows of the individual companies. The supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The supplemental information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves and other additional procedures, in accordance with auditing standards

generally accepted in the United States of America. In our opinion, the supplemental information is fairly stated, in all material respects, in relation to the consolidated financial statements taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards for the year ended June 30, 2024 is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures, in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the consolidated financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2024 on our consideration of the Dartmouth Health System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters for the year ended June 30, 2024. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Dartmouth Health System's internal control over financial reporting and compliance.

PricewaterhouseCoopers LLP

Boston, Massachusetts
October 31, 2024

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries
Consolidated Balance Sheets
June 30, 2024 and 2023

(in thousands of dollars)	2024	2023
Assets		
Current assets		
Cash and cash equivalents	$ 257,903	$ 115,996
Patient accounts receivable, net (Note 4)	287,317	289,787
Prepaid expenses and other current assets	186,729	184,104
Total current assets	731,949	589,887
Assets limited as to use (Notes 5 and 7)	1,234,156	1,071,462
Other investments for restricted activities (Notes 5 and 7)	229,626	182,224
Property, plant, and equipment, net (Note 6)	921,320	811,622
Right-of-use assets, net (Note 16)	53,103	55,528
Other assets	251,713	193,333
Total assets	$ 3,421,867	$ 2,904,056
Liabilities and Net Assets		
Current liabilities		
Current portion of long-term debt (Note 10)	$ 22,426	$ 15,236
Current portion of right-of-use obligations (Note 16)	10,142	11,334
Line of credit (Note 13)	41,950	40,000
Accounts payable and accrued expenses	138,466	146,747
Accrued compensation and related benefits	168,855	140,853
Estimated third-party settlements (Note 4)	82,668	64,360
Total current liabilities	464,507	418,530
Long-term debt, excluding current portion (Note 10)	1,199,925	1,098,962
Right-of-use obligations, excluding current portion (Note 16)	45,807	45,671
Insurance deposits and related liabilities (Note 12)	98,397	91,349
Liability for pension and other postretirement plan benefits, excluding current portion (Note 11)	211,760	206,305
Other liabilities	199,091	173,918
Total liabilities	2,219,487	2,034,735
Commitments and contingencies (Notes 3, 4, 6, 7, 10, 13, and 16)		
Net assets		
Net assets without donor restrictions (Note 9)	923,697	658,988
Net assets with donor restrictions (Notes 8 and 9)	278,683	210,333
Total net assets	1,202,380	869,321
Total liabilities and net assets	$ 3,421,867	$ 2,904,056

The accompanying notes are an integral part of these Consolidated Financial Statements.

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

Consolidated Statements of Operations and Changes in Net Assets

Years Ended June 30, 2024 and 2023

(in thousands of dollars)	2024	2023
Operating revenue and other support		
Net patient service revenue (Note 4)	$ 2,791,314	$ 2,397,157
Contracted revenue	20,721	84,346
Other operating revenue (Note 4)	780,986	608,875
Net assets released from restrictions	18,126	14,843
Total operating revenue and other support	3,611,147	3,105,221
Operating expenses		
Salaries	1,581,480	1,423,091
Employee benefits	391,708	332,386
Medications and medical supplies	841,277	725,480
Purchased services and other	521,219	458,901
Medicaid enhancement and provider tax (Note 4)	102,727	85,715
Depreciation and amortization (Note 7)	89,985	90,457
Interest (Note 10)	40,869	34,515
Total operating expenses	3,569,265	3,150,545
Operating gain (loss)	41,882	(45,324)
Non-operating gains (losses)		
Investment gains, net (Note 5)	124,724	58,119
Other components of net periodic pension and post retirement benefit income (Note 11 and 14)	(22,702)	(17,691)
Other losses, net	(22,088)	(8,530)
Pension termination settlement charge (Note 12)	(13,287)	-
Contribution from acquisition (Note 3)	129,689	-
Total non-operating gains, net	196,336	31,898
Excess (deficiency) of revenue over expenses	$ 238,218	$ (13,426)

Consolidated Statements of Operations and Changes in Net Assets – continues on next page

The accompanying notes are an integral part of these Consolidated Financial Statements.

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

Consolidated Statements of Operations and Changes in Net Assets - Continued

Years Ended June 30, 2024 and 2023

(in thousands of dollars)	2024	2023
Net assets without donor restrictions		
Excess (deficiency) of revenue over expenses	$ 238,218	$ (13,426)
Net assets released from restrictions for capital	15,150	3,229
Change in funded status of pension and other postretirement benefits (Note 11)	11,393	34,901
Other changes in net assets	(52)	(13)
Increase in net assets without donor restrictions	264,709	24,691
Net assets with donor restrictions		
Gifts, bequests, sponsored activities	63,289	23,637
Investment gains, net	14,287	5,846
Net assets released from restrictions	(33,980)	(18,653)
Contribution of assets with donor restrictions acquisition (Note 3)	24,754	-
Increase in net assets with donor restrictions	68,350	10,830
Change in net assets	333,059	35,521
Net assets		
Beginning of year	869,321	833,800
End of year	$ 1,202,380	$ 869,321

The accompanying notes are an integral part of these Consolidated Financial Statements.

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries
Consolidated Statements of Cash Flows
Years Ended June 30, 2024 and 2023

(in thousands of dollars)	2024	2023
Cash flows from operating activities		
Change in net assets	$ 333,059	$ 35,521
Adjustments to reconcile change in net assets to net cash provided by operating and non-operating activities		
Effects of acquisition	(154,443)	-
Depreciation and amortization	90,601	90,806
Amortization of bond premium, discount, and issuance cost, net	(2,745)	(2,779)
Amortization of right-of-use asset	8,830	9,242
Payments on right-of-use lease obligations - operating	(8,489)	(9,162)
Change in funded status of pension and other postretirement benefits	(11,393)	(34,901)
Loss (gain) on disposal of fixed assets	2,212	(883)
Net realized gains and change in net unrealized gains on investments	(138,812)	(79,799)
Restricted contributions and investment earnings	(21,449)	(8,208)
Proceeds from sales of donated securities	9,715	3,818
Changes in assets and liabilities, excluding the effects of acquisition		
Patient accounts receivable, net	19,588	(38,537)
Prepaid expenses and other current assets	57	1,984
Other assets, net	(43,375)	(21,688)
Accounts payable and accrued expenses	(10,788)	(31,082)
Accrued compensation and related benefits	19,422	(53,093)
Estimated third-party settlements	14,470	(71,907)
Insurance deposits and related liabilities	7,048	12,958
Liability for pension and other postretirement benefits	16,848	12,486
Other liabilities	17,492	21,191
Net cash provided by (used in) operating activities	147,848	(164,033)
Cash flows from investing activities		
Purchase of property, plant, and equipment	(132,454)	(129,321)
Proceeds from sale of property, plant, and equipment	20	1,214
Purchases of investments	(19,641)	(71,410)
Proceeds from maturities and sales of investments	52,606	249,684
Cash received through acquisition	5,794	-
Net cash provided by (used in) investing activities	(93,675)	50,167
Cash flows from financing activities		
Proceeds from line of credit	1,583,500	979,500
Payments on line of credit	(1,595,250)	(939,500)
Repayment of long-term debt	(17,206)	(81,907)
Proceeds from issuance of debt	100,137	75,000
Repayment of finance leases	(4,635)	(3,599)
Payment of debt issuance costs	(189)	-
Restricted contributions and investment earnings	21,449	8,208
Net cash provided by (used in) financing activities	87,806	37,702
Increase (decrease) in cash and cash equivalents	141,979	(76,164)
Cash and cash equivalents, beginning of year	117,321	193,485
Cash and cash equivalents, end of year	$ 259,300	$ 117,321
Supplemental cash flow information		
Interest paid	$ 49,133	$ 44,362
Construction in progress included in accounts payable and accrued expenses	11,315	5,105
Donated securities	9,715	3,818

The following table reconciles cash and cash equivalents on the Consolidated Balance Sheets to cash, cash equivalents and restricted cash on the Consolidated Statements of Cash Flows.

	2024	2023
Cash and cash equivalents	$ 257,903	$ 115,996
Restricted cash and cash equivalents included in other investments for restricted activities	1,397	1,325
Total of cash, cash equivalents, and restricted cash shown in the consolidated statements of cash flows	$ 259,300	$ 117,321

The accompanying notes are an integral part of these Consolidated Financial Statements.

1. Organization and Community Benefit Commitments

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health), its members, and their Subsidiaries (collectively referred to as "the Dartmouth Health System") is a system of hospitals, clinics, and other healthcare service providers across New Hampshire (NH) and Vermont (VT). The Dartmouth Health System advances health through research, education, clinical practice, and community partnerships, providing each person the best care, in the right place, at the right time, every time. The Dartmouth Health System seeks to achieve the healthiest population possible, leading the transformation of health care in the region and setting the standard for the nation. The Dartmouth Health System's expanding network of services are the fabric of its commitment to serve the region with exceptional medical care.

Dartmouth Health serves as the sole corporate member of the following entities: Dartmouth-Hitchcock Clinic (DHC) and Subsidiaries, Mary Hitchcock Memorial Hospital (MHMH) and Subsidiaries, (DHC and MHMH together are referred to as D-H), The New London Hospital Association, Inc. (NLH), Windsor Hospital Corporation (d/b/a Mt. Ascutney Hospital and Health Center) (MAHHC) and Subsidiaries, The Cheshire Medical Center (Cheshire) and Subsidiaries, Alice Peck Day Memorial Hospital (APD) and Subsidiary, Visiting Nurse Association and Hospice of Vermont and New Hampshire (VNH) and Subsidiaries, and Southwestern Vermont Health Care Corporation and Subsidiaries (SVHC). SVHC became a subsidiary of Dartmouth Health on July 3, 2023.

The Dartmouth Health System currently operates one tertiary, one community, and three acute care (critical access) hospitals in NH and VT. One facility provides inpatient and outpatient rehabilitation medicine and long-term care. The Dartmouth Health System also operates multiple physician practices, a continuing care retirement community, and a home health and hospice service. The Dartmouth Health System operates a graduate level program for health professions and is the principal teaching affiliate of the Geisel School of Medicine (Geisel), a component of Dartmouth College.

Dartmouth Health, DHC, MHMH, NLH, Cheshire, and APD are NH not-for-profit corporations exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC). MAHHC, VNH, and SVHC are VT not-for-profit corporations exempt from federal income taxes under Section 501(c)(3) of the IRC.

Community Benefits

The Dartmouth Health System provides high quality, cost effective, comprehensive, and integrated healthcare to individuals, families, and the communities it serves regardless of a patient's ability to pay. The Dartmouth Health System actively supports community-based healthcare and promotes the coordination of services among healthcare providers and social services organizations. In addition, the Dartmouth Health System seeks to work collaboratively with other area healthcare providers to improve the health status of the region. Certain members of the Dartmouth Health System provide significant support for academic and research programs, as components of an integrated academic medical center.

Certain member hospitals of the Dartmouth Health System file annual Community Benefits Reports with the State of NH, which outline the community and charitable benefits each provides. VT hospitals are not required by law to file a state Community Benefit Report. The categories used in the Community Benefit Reports to summarize these benefits are as follows:

- *The Uncompensated Cost of Care for Medicaid* patients is the unreimbursed cost of providing care to Medicaid patients by the System. The System uses filed Community Benefits Reports, where available, and also tax filings, where necessary, to calculate this amount. The 2024 Community Benefits Reports are expected to be filed in February 2025.

- *Health Professions Education* includes uncompensated costs of training medical students, residents, nurses, and other health care professionals

- *Subsidized Health Services* are services provided by the Dartmouth Health System, resulting in financial losses that meet the needs of the community and would not otherwise be available unless the responsibility was assumed by the government.

- *Charity Care* includes losses, at-cost, incurred by providing health care services to persons qualifying for hospital financial assistance programs.

- *Community Health Improvement Services* include activities carried out to improve community health, and could include community health education (such as classes, programs, support groups, and materials that promote wellness and prevent illness), community-based clinical services (such as free clinics and health screenings), and healthcare support services (enrollment assistance in public programs, assistance in obtaining free or reduced costs medications, telephone information services, or transportation programs to enhance access to care, etc.).

- *Research* includes costs, in excess of awards, for numerous health research and service initiatives within the Dartmouth Health System.

- *Cash and In-Kind Contributions* occur outside of the System through various financial contributions of cash, in-kind donations, and grants to local organizations.

- *Community-Building Activities* include expenses incurred to support the development of programs and partnerships intended to address public health challenges, as well as social and economic determinants of health. Examples include physical improvements and housing, economic development, support system enhancements, environmental improvements, leadership development and training for community members, community health improvement advocacy, and workforce enhancement.

The following table summarizes the value of the community benefit initiatives outlined for the year ended June 30, 2023:

(in thousands of dollars)		
Uncompensated cost of care for Medicaid	$	209,213
Health professional education		44,268
Subsidized health services		26,617
Charity care		15,719
Community health improvement services		14,567
Research		18,796
Cash and in-kind contributions		4,320
Community building activities		1,493
Total community benefit value	$	334,993

In fiscal years 2024 and 2023, funds received to offset or subsidize charity care costs provided were $365,000 and $439,000, respectively.

In fiscal years 2024 and 2023, Medicaid and Medicare costs exceeding reimbursement totaled $916,423,000, and $797,604,000, respectively.

2. Summary of Significant Accounting Policies

Basis of Presentation

The Consolidated Financial Statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, and have been prepared consistent with the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 954, *Healthcare Entities*, which addresses the accounting for healthcare entities. The net assets, revenue, expenses, gains, and losses of healthcare entities are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets without donor restrictions are amounts not subject to donor-imposed stipulations and are available for operations. Net assets with donor restrictions are those whose use has been limited by donors to a specific time period or purpose, or whose use has been restricted by donors to be maintained in perpetuity. All significant intercompany transactions have been eliminated upon consolidation.

Use of Estimates

The preparation of the Consolidated Financial Statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the dates of the Consolidated Financial Statements, and the reported amounts of revenues and expenses during the reporting periods. The most significant areas that are affected by the use of estimates include implicit and explicit pricing concessions, valuation of certain investments, estimated third-party settlements, insurance reserves, and pension obligations. Actual results may differ from those estimates.

Excess/(Deficiency) of Revenue over Expenses
The Consolidated Statements of Operations and Changes in Net Assets include the excess/(deficiency) of revenue over expenses. Operating revenues consist of those items attributable to the care of patients, including contributions and investment income (loss) on investments of net assets without donor restrictions, which are utilized to provide charity and other operational support. Peripheral activities, including realized gains/losses on sales of investment securities and changes in unrealized gains/losses on investments are reported as non-operating gains (losses).

Changes in net assets without donor restrictions which are excluded from the excess/(deficiency) of revenue over expenses, consistent with industry practice, include contributions of long-lived assets (including assets acquired using contributions which by donor restriction were to be used for the purpose of acquiring such assets), and change in funded status of pension and other postretirement benefit plans.

Charity Care
The Dartmouth Health System provides care to patients who meet certain criteria under their financial assistance policies without charge, or at amounts less than their established rates. Because the Dartmouth Health System does not anticipate collection of amounts qualifying as charity care, they are not reported as revenue.

The Dartmouth Health System grants credit, without collateral, to patients. Most are local residents and are insured under third-party arrangements. The charges for implicit price concessions is based upon management's assessment of historical and expected net collections, business and economic conditions, trends in federal and state governmental healthcare coverage, and other collection indicators (Notes 1 and 4).

Patient Service Revenue
The Dartmouth Health System applies the accounting provisions of ASC 606, *Revenue from Contracts with Customers* (ASC 606). Patient service revenue is reported at the amount of consideration to which the Dartmouth Health System expects to be entitled from patients, third party payors, and others, for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors and implicit pricing concessions. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as estimates change or final settlements are determined (Note 4).

Contracted Revenue
The Dartmouth Health System has various Professional Service Agreements (PSAs), pursuant to which certain organizations purchase services of personnel employed by the Dartmouth Health System and also lease space and equipment. Revenue pursuant to these PSAs, and certain facility and equipment leases and other professional service contracts, have been classified as contracted revenue in the accompanying Consolidated Statements of Operations and Changes in Net Assets.

Other Revenue
The Dartmouth Health System recognizes other revenue, which is not related to patient medical care but is central to the day-to-day operations of the Dartmouth Health System. Other revenue, which consists primarily of revenue from retail pharmacy, specialty pharmacy, and contract

pharmacy, is recorded in the amounts to which it expects to be entitled in exchange for the prescriptions. Other revenue also includes Coronavirus Aid, Relief, and Economic Securities Act (CARES Act) Provider Relief Funds from the Department of Health and Human Services (HHS), CARES Act Employee Retention Credit Funds, Federal Emergency Management Agency assistance, grant revenue, cafeteria sales, and other support service revenue (Note 4).

Cash Equivalents
Cash and cash equivalents include amounts on deposit with financial institutions, short-term investments with maturities of three months or less at the time of purchase, and other highly liquid investments (primarily cash management funds), which would be considered level 1 investments under the fair value hierarchy. All short-term, highly liquid, investments included within the Dartmouth Health System's endowment and similar investment pools, otherwise qualifying as cash equivalents, are classified as investments at fair value and, therefore, are excluded from cash and cash equivalents in the Consolidated Statements of Cash Flows.

Investments and Investment Income (Loss)
Investments in equity securities with readily determinable fair values, mutual funds, governmental securities, debt securities, and pooled/commingled funds are reported at fair value with changes in fair value included in the excess (deficiency) of revenues over expenses. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (Note 7).

Investments in pooled/commingled investment funds, private equity funds, and hedge funds that represent investments where the Dartmouth Health System owns shares or units of funds rather than the underlying securities in that fund are valued using the equity method of accounting with changes in value recorded in the excess (deficiency) of revenue over expenses.

Certain members of the Dartmouth Health System are partners in a NH general partnership established for the purpose of operating a master investment program of pooled investment accounts. Substantially all of the Dartmouth Health System's board-designated and assets with donor restrictions, such as endowment funds, were invested in these pooled funds by purchasing units based on the market value of the pooled funds at the end of the month prior to receipt of any new additions to the funds. Interest, dividends, and realized and unrealized gains and losses earned on pooled funds are allocated monthly based on the weighted average units outstanding at the prior month-end.

Investment income or losses (including change in unrealized and realized gains and losses on investments, change in value of equity method investments, interest, and dividends) are included in the excess (deficiency) of revenue over expenses and classified as non-operating gains and losses, unless the income or loss is restricted by donor or law (Note 9).

Fair Value Measurement of Financial Instruments
The Dartmouth Health System estimates fair value based on a valuation framework that uses a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of fair value hierarchy, as defined by ASC 820, *Fair Value Measurements and Disclosures*, are described below:

Level 1 Unadjusted quoted prices in active markets that are accessible at the measurement date for assets or liabilities.

Level 2 Prices other than quoted prices in active markets that are either directly or indirectly observable as of the date of measurement.

Level 3 Prices or valuation techniques that are both significant to the fair value measurement and unobservable.

The carrying amounts of patient accounts receivable, prepaid and other current assets, and accounts payable and accrued expenses approximate fair value due to the short maturity of these instruments.

Property, plant, and equipment
Property, plant, and equipment, and other real estate are stated at cost at the time of purchase or fair value at the time of donation, less accumulated depreciation. The Dartmouth Health System's policy is to capitalize expenditures for major improvements and to charge expense for maintenance and repair expenditures which do not extend the lives of the related assets. The provision for depreciation has been determined using the straight-line method, at rates which are intended to amortize the cost of assets over their estimated useful lives. Estimated useful lives range from 10 to 40 years for buildings and improvements, 2 to 20 years for equipment, and the shorter of the lease term or 5 to 12 years, for leasehold improvements. Certain software development costs are amortized using the straight-line method over a period of up to 10 years. Net interest cost incurred on borrowed funds during the period of construction of capital assets is capitalized as a component of the cost of acquiring those assets.

Gifts of capital assets such as land, buildings, or equipment are reported as support, and excluded from the excess (deficiency) of revenue over expenses, unless explicit donor stipulations specify how the donated assets must be used. Gifts of capital assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire capital assets are reported as restricted support. Absent explicit donor stipulations about how long those capital assets must be maintained, expirations of donor restrictions are reported when the donated or acquired capital assets are placed in service.

Bond Issuance Costs
Bond issuance costs, classified on the Consolidated Balance Sheets within long-term debt, are amortized over the term of the related bonds. Amortization is recorded within interest expense in the Consolidated Statements of Operations and Changes in Net Assets using the straight-line method, which approximates the effective interest method.

Intangible Assets and Goodwill
The Dartmouth Health System records goodwill and intangible assets, such as trade names and leases-in-place, within other assets on the Consolidated Balance Sheets. The Dartmouth Health System considers goodwill and trade names to be indefinite-lived assets, assesses them at least annually for impairment, or more frequently if certain events or circumstances warrant, and recognizes impairment charges for amounts by which the carrying values exceed their fair values. The Dartmouth Health System has recorded $10,509,000 and $8,367,000 as intangible assets as of June 30, 2024 and 2023, respectively.

Gifts
Gifts without donor restrictions are recorded as operating income. Conditional promises to give and indications of intentions to give to the Dartmouth Health System are reported at fair value at the date the gift is received. Gifts are reported with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the Consolidated Statements of Operations and Changes in Net Assets as net assets released from restrictions.

3. Acquisitions

Effective July 3, 2023, SVHC became an affiliate of the Dartmouth Health System when Dartmouth Health became the sole corporate member of SVHC through an affiliation agreement. SVHC is a not-for-profit corporation providing a continuum of patient care services to residents of southwestern Vermont, northwestern Massachusetts, and parts of New York. SVHC has a fiscal year end of September 30.

In accordance with applicable accounting guidance on not-for-profit mergers and acquisitions, The Dartmouth Health System recorded contribution income of approximately $154,443,000, reflecting the fair value of the contributed net assets of SVHC as of the transaction date. Of this amount, $129,689,000, representing total net assets less donor-restricted net assets, is included as nonoperating gains in the accompanying Consolidated Statements of Operations and Changes in Net Assets. Donor restricted net assets totaling $24,754,000 were recorded within donor restricted net assets in the accompanying Consolidated Statements of Operations and Changes in Net Assets. No consideration was exchanged for the net assets contributed, and acquisition costs are expensed as incurred.

The fair value of assets, liabilities, and net assets contributed by SVHC at July 3, 2023 were as follows:

(in thousands of dollars)

Assets	
Cash and cash equivalents	$ 5,794
Patient accounts receivable, net	17,118
Prepaid expenses and other current assets	9,129
Property, plant, and equipment, net	70,946
Assets limited as to use	92,856
Other assets	38,724
Total assets acquired	$ 234,567
Liabilities	
Accounts payable and accrued expenses	$ 15,173
Accrued compensation and related benefits	8,580
Line of credit	13,700
Long-term debt	28,156
Estimated third-party settlements	3,838
Other liabilities	10,677
Total liabilities assumed	80,124
Net Assets	
Without donor restrictions	129,689
With donor restrictions	24,754
Total net assets	154,443
Total liabilities and net assets	$ 234,567

A summary of the financial results of SVHC included in the Consolidated Statement of Operations and Changes in Net Assets for the period from the date of acquisition, July 3, 2023, through June 30, 2024 is as follows:

(in thousands of dollars)

Total operating revenues	$ 216,946
Total operating expenses	219,902
Operating loss	(2,956)
Nonoperating gains	7,020
Excess of expenses over revenue	4,064
Net assets released from restriction used for capital purposes	5,083
Net assets transferred from affiliate	129,689
Increase in net assets	$ 138,836

A summary of the consolidated financial results of the Dartmouth Health System for the years ended 2023, as if the transactions had occurred on July 1, 2022, are as follows (unaudited):

(in thousands of dollars)	
Total operating revenues	$ 3,308,114
Total operating expenses	3,359,808
Operating loss	(51,694)
Nonoperating gains	38,970
Deficiency of revenues over expenses	(12,724)
Net assets released from restriction used for capital purchases	7,644
Change in funded status of pension and other post retirement benefits	33,535
Change in fair value on interest rate swaps	(13)
Increase in net assets without donor restrictions	$ 28,442

4. Net Patient Service Revenue and Accounts Receivable

The Dartmouth Health System reports net patient service revenue at amounts that reflect the consideration to which it expects to be entitled in exchange for providing patient care. These amounts are due from patients, third-party payors (including managed care payors and government programs), and others; and they include variable consideration for retroactive revenue adjustments due to settlement of audits, reviews, and investigations. Generally, the Dartmouth Health System bills patients and third-party payors several days after the services were performed or shortly after discharge. Revenue is recognized as performance obligations are satisfied under contracts, by providing healthcare services to patients.

The Dartmouth Health System determines performance obligations based on the nature of the services provided. Revenues for performance obligations satisfied over time are recognized based on actual charges incurred, in relation to total expected charges, as this method provides a reasonable estimate of the transfer of services over the term of performance obligations based on inputs needed to satisfy the obligations. Generally, performance obligations satisfied over time relate to patients receiving inpatient acute care services. For inpatient services, performance obligations are measured from admission to the point when there are no further services required for the patient, which is generally the time of discharge. For outpatient services and physician services, performance obligations are recognized at a point in time when the services are provided and no further patient services are deemed necessary.

Generally, the Dartmouth Health System's patient service performance obligations relate to contracts with a duration of less than one year, therefore the Dartmouth Health System has elected

to apply the optional exemption provided in ASC 606-10-50-14a and, as such, we are not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period. This generally refers to inpatient services at the end of the reporting period. The performance obligations for these contracts are generally completed when the patients are discharged, which generally occurs within days or weeks of the end of the reporting period.

Established charges represent gross charges. They are not the same as actual pricing, and they generally do not reflect what a hospital is ultimately entitled to for services it provides. Therefore, they are not displayed in the Dartmouth Health System's Consolidated Statements of Operations and Changes in Net Assets.

Hospitals are paid amounts negotiated with insurance companies or set by government entities, which are typically less than established or standard charges. Gross charges are used to calculate Medicare outlier payments and to determine certain elements of payment under managed care contracts. Gross charges are what hospitals charge all patients prior to the application of contractual adjustments and implicit price concessions.

Explicit Pricing Concessions
Revenues for the Dartmouth Health System under the traditional fee-for-service Medicare and Medicaid programs are based on prospectively determined rates per discharge or visit, reasonable (allowable) cost, or prospective rates per episodic period, depending on the type of provider.

- Inpatient acute care services provided to Medicare program beneficiaries are paid using the prospective payment system (PPS) to determine rates-per-discharge. These rates vary according to a patient classification system (DRG), based on diagnostic, clinical, and other factors. In addition, inpatient capital costs (depreciation and interest) are reimbursed by Medicare on the basis of a prospectively determined rate per discharge. Medicare outpatient services are paid on a prospective payment system, based on a pre-determined amount for each outpatient procedure (APC), subject to various mandated modifications. Retrospectively determined cost-based revenues under these programs, such as indirect medical education, direct graduate medical education, disproportionate share hospital, transplant services, and bad debt reimbursement are based on the hospital's cost reports and are estimated using historical trends and current factors. The Dartmouth Health System's payments for inpatient services rendered to NH and VT Medicaid beneficiaries are based on PPS, while outpatient services are reimbursed on a retrospective cost basis, or fee schedules, for NH beneficiaries. VT outpatient beneficiaries are paid on a prospective basis per outpatient procedure.

- Inpatient acute, swing, and outpatient services furnished by Critical Access Hospitals (CAH) are reimbursed by Medicare at 101% of reasonable costs, subject to 2% sequestration, excluding ambulance services and inpatient hospice care.

- Providers of home health services to patients eligible for Medicare home health benefits are paid on a prospective basis, with no retrospective settlement. The prospective payment is based on the scoring attributed to the acuity level of the patient at a rate determined by federal guidelines.

- Hospice services to patients eligible for Medicare hospice benefits are paid on a per diem basis, with no retrospective settlement, provided the aggregate annual Medicare reimbursement is below a predetermined aggregate capitated rate.

- The Dartmouth Health System's cost-based services to Medicare and Medicaid are reimbursed during the year, based on varying interim payment methodologies. Final settlement is determined after the submission of an annual cost report and subject to audit of this report by Medicare and Medicaid auditors, as well as administrative and judicial review. Because the laws, regulations, and rule interpretations governing Medicare and Medicaid reimbursement are complex and change frequently, the estimates recorded could change over time by material amounts.

- Revenues under Managed Care Plans (MCPs) consist primarily of payment terms involving mutually agreed upon rates per diagnosis, discounted fee-for-service rates, or similar contractual arrangements. These revenues are also subject to review and possible audit. The MCPs are billed for patient services on an individual patient basis. An individual patient's bill is subject to adjustments, in accordance with contractual terms in place with the MCPs following their review and adjudication of each bill.

The Dartmouth Health System is not aware of any claims, disputes, or unsettled matters with any payor, that would materially affect its revenues, for which it has not adequately provided in the accompanying Consolidated Financial Statements.

The Dartmouth Health System provides charity care to patients who are unable to pay for healthcare services they receive as determined by financial conditions. Patients who qualify receive partial or full adjustments to charges for services rendered. The Dartmouth Health System's policy is to treat amounts qualified as charity care as explicit price concessions and, as such, they are not reported in net patient service revenue.

For fiscal year 2023, VT imposed a provider tax on home health agencies in the amount of 4.25% of annual net patient revenue, as determined by the State of VT. As of July 1, 2023, the tax was sunset in the Vermont legislation. Accordingly, in fiscal years 2024 and 2023, home health provider taxes paid were $0 and $579,000, respectively.

Implicit Price Concessions
Generally, patients who are covered by third-party payor contracts are responsible for related co-pays, co-insurance, and deductibles, which vary depending on the contractual obligations of patients. The Dartmouth Health System also provides services to uninsured patients and offers those patients a discount from standard charges. The Dartmouth Health System estimates the transaction price for patients with co-pays, co-insurance, and deductibles, and for those who are uninsured, based on historical collection experience and current market conditions. The discount offered to uninsured patients reduces the transaction price at the time of billing. The uninsured and patient responsible accounts, net of discounts recorded, are further reduced through implicit price concessions based on historical collection trends for similar accounts and other known factors that impact the estimation process. Subsequent changes to the estimate of transaction price are generally recorded as adjustments to net patient services revenue in the period of change.

The implicit price concessions included in estimating the transaction price represent the difference between amounts billed to patients and the amounts the Dartmouth Health System expects to collect, based on collection history with similar patients. Although outcomes vary, the Dartmouth Health System's policy is to attempt to collect amounts due from patients, including co-pays, co-insurance, and deductibles due from insurance at the time of service while complying with all federal and state statutes and regulations, including but not limited to, the Emergency Medical Treatment and Active Labor Act (EMTALA). Through various systems and processes the Dartmouth Health System estimates Medicare and Medicaid net patient service revenue and cost report settlements and accrues final expected settlements. For filed cost reports, the accrual is recorded based on those filings, subsequent activity, and on historical trends and other relevant evidence. For periods in which a cost report is yet to be filed, accruals are based on estimates of what is expected to be reported, and any trends and relevant evidence. Cost reports generally must be filed within five months of the closing period.

Settlements with third-party payors for retroactive revenue adjustments due to audits, reviews or investigations are considered variable consideration and are included in the determination of the estimated transaction price for providing patient care using the most likely amount. These settlements are estimated based on the terms of the payment agreement with the payor, correspondence from the payor, and historical settlement activity, including assessments to ensure that it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the retroactive adjustment is subsequently resolved. Estimated settlements are adjusted in future periods as adjustments become known, or as years are settled or are no longer subject to such audits, reviews or investigations.

For the years ended June 30, 2024 and 2023, additional increases in revenue of $6,694,000 and $24,098,000, respectively, were recognized, due to changes in estimates of implicit price concessions for performance obligations satisfied in prior years.

Net operating revenues consist primarily of patient service revenues, principally for patients covered by Medicare, Medicaid, managed care and other health plans, as well as patients covered under the Dartmouth Health System's uninsured discount and charity care programs.

The table below shows the Dartmouth Health System's sources of total operating revenue and other support presented at the net transaction price for the years ended June 30, 2024 and 2023.

	2024		
(in thousands of dollars)	PPS	CAH	Total
Hospital			
Medicare	$ 655,092	$ 113,586	$ 768,678
Medicaid	189,864	25,680	215,544
Commercial	1,199,567	85,726	1,285,293
Self-pay	8,569	3,108	11,677
Subtotal	2,053,092	228,100	2,281,192
Professional	461,294	37,310	498,604
Subtotal	2,514,386	265,410	2,779,796
Home based care			11,518
Total net patient service revenue			$ 2,791,314

	2023		
(in thousands of dollars)	PPS	CAH	Total
Hospital			
Medicare	$ 587,377	$ 106,370	$ 693,747
Medicaid	168,410	18,824	187,234
Commercial	862,502	88,492	950,994
Self-pay	11,307	802	12,109
Subtotal	1,629,596	214,488	1,844,084
Professional	504,370	35,578	539,948
Subtotal	2,133,966	250,066	2,384,032
Home based care			13,125
Total net patient service revenue			$ 2,397,157

Medicaid Enhancement Tax & Disproportionate Share Hospital
On May 22, 2018, the State of NH and all NH hospitals (Hospitals) agreed to resolve disputed issues and enter into a seven-year agreement to stabilize Disproportionate Share Hospital (DSH) payments, with provisions for alternative payments in the event of legislative changes to the DSH program. Under the agreement, the State of NH committed to make DSH payments to the Hospitals in an amount no less than 86% of the Medicaid Enhancement Tax (MET) proceeds collected in each fiscal year, in addition to providing for directed payments or increased rates for Hospitals in an amount equal to 5% of MET proceeds collected from state fiscal year (SFY) 2021 through SFY 2024. The agreement prioritizes DSH payments to critical access hospitals in an

amount equal to 75% of allowable uncompensated care (UCC), with the remainder distributed to Hospitals without critical access designation in proportion to their allowable UCC amounts.

During the years ended June 30, 2024 and 2023, the Dartmouth Health System received DSH payments of $96,411,000 and $85,853,000, respectively. DSH payments are subject to audit and, therefore, for the years ended June 30, 2024 and 2023, the Dartmouth Health System recognized as revenue DSH receipts of $111,740,000 and $83,582,000, respectively.

During the years ended June 30, 2024 and 2023, the Dartmouth Health System paid and recorded $102,727,000 and $85,715,000, respectively, of NH MET and VT provider taxes. The taxes are calculated at 5.4%, for NH, and 6.0%, for VT, of certain patient service revenues. The NH MET and VT provider taxes are included in operating expenses in the Consolidated Statements of Operations and Changes in Net Assets. The agreement with the State of NH expired at the end of fiscal year 2024. NH hospitals are actively seeking a new agreement with the State of NH.

Accounts Receivable
The following table categorizes payors into four groups based on their respective percentages of patient accounts receivable as of June 30, 2024 and 2023:

	2024	2023
Medicare	39%	36%
Medicaid	12%	12%
Commercial	37%	41%
Self Pay	12%	11%
Total	100%	100%

5. Investments

The composition of investments at June 30, 2024 and 2023 is set forth in the following table:

(in thousands of dollars)	2024	2023
Assets limited as to use		
Internally designated by board		
Cash and short-term investments	$ 11,172	$ 6,988
U.S. government securities	90,786	80,595
Domestic corporate debt securities	314,744	271,321
Global debt securities	32,198	37,092
Domestic equities	250,418	205,200
International equities	95,732	75,199
Emerging markets equities	47,031	37,080
Global equities	91,609	77,479
Real Estate Investment Trust	104	2
Private equity funds	159,387	141,808
Hedge funds	59,185	44,558
Other	77	-
Subtotal	1,152,443	977,322
Investments held by captive insurance companies (Note 12)		
U.S. government securities	39,420	30,366
Domestic corporate debt securities	11,001	13,918
Global debt securities	13,025	13,180
Domestic equities	11,118	13,994
International equities	6,372	5,372
Subtotal	80,936	76,830
Held by trustee under indenture agreement (Note 10)		
Cash and short-term investments	777	17,310
Total assets limited as to use	1,234,156	1,071,462
Other investments for restricted activities		
Cash and short-term investments	6,673	21,243
U.S. government securities	33,784	27,323
Domestic corporate debt securities	60,369	45,864
Global debt securities	4,924	5,282
Domestic equities	46,721	30,754
International equities	17,716	11,054
Emerging markets equities	8,397	5,187
Global equities	14,904	10,281
Real Estate Investment Trust	19	18
Private equity funds	25,930	18,816
Hedge funds	10,135	6,368
Other	54	34
Total other investments for restricted activities	229,626	182,224
Total investments	$ 1,463,782	$ 1,253,686

Investments are accounted for using either the fair value method or equity method of accounting, as appropriate on a case-by-case basis. The fair value method is used for all debt securities and equity securities that are traded on active markets and are valued at prices that are readily available in those markets. The equity method is used when investments are made in pooled/commingled investment funds that represent investments where shares or units are owned of pooled funds rather than the underlying securities in that fund. These pooled/commingled funds make underlying investments in securities from the asset classes listed above.

The following tables summarize investments by the accounting method utilized as of June 30, 2024 and 2023. Accounting standards require disclosure of additional information for those securities accounted for using the fair value method, as shown in Note 7.

	2024		
(in thousands of dollars)	Fair Value	Equity	Total
Cash and short-term investments	$ 18,622	$ -	$ 18,622
U.S. government securities	163,990	-	163,990
Domestic corporate debt securities	153,782	232,332	386,114
Global debt securities	50,147	-	50,147
Domestic equities	256,605	51,652	308,257
International equities	83,754	36,066	119,820
Emerging markets equities	7,451	47,977	55,428
Global equities	-	106,513	106,513
Real Estate Investment Trust	123	-	123
Private equity funds	-	185,317	185,317
Hedge funds	507	68,813	69,320
Other	131	-	131
Total investments	$ 735,112	$ 728,670	$ 1,463,782

	2023		
(in thousands of dollars)	Fair Value	Equity	Total
Cash and short-term investments	$ 45,541	$ -	$ 45,541
U.S. government securities	138,284	-	138,284
Domestic corporate debt securities	122,320	208,783	331,103
Global debt securities	55,554	-	55,554
Domestic equities	204,541	45,407	249,948
International equities	57,221	34,404	91,625
Emerging markets equities	267	42,000	42,267
Global equities	-	87,760	87,760
Real Estate Investment Trust	20	-	20
Private equity funds	-	160,624	160,624
Hedge funds	456	50,470	50,926
Other	34	-	34
Total investments	$ 624,238	$ 629,448	$ 1,253,686

For the years ended June 30, 2024 and 2023, investment income is reflected in the accompanying Consolidated Statements of Operations and Changes in Net Assets as other operating revenue of approximately $830,000 and $905,000, respectively, and as non-operating gains of approximately $124,724,000 and $58,119,000, respectively.

Private equity limited partnership shares are not eligible for redemption from the fund or general partner. It is the intent of the Dartmouth Health System to hold these investments until the fund has fully distributed all proceeds to the limited partners and the term of the partnership agreements expire. Under the terms of these agreements, the Dartmouth Health System has committed to contribute a specified level of capital over a defined period of time. Through June 30, 2024 and 2023, the Dartmouth Health System has outstanding commitments of $97,410,000 and $79,753,000, respectively.

6. Property, Plant, and Equipment

Property, plant, and equipment consists of the following at June 30, 2024 and 2023:

(in thousands of dollars)	2024	2023
Land	$ 57,684	$ 40,749
Construction in progress	48,001	43,117
Land improvements	62,121	52,054
Buildings and improvements	1,290,315	1,166,776
Equipment	1,159,947	1,101,410
Subtotal property, plant, and equipment	2,618,068	2,404,106
Less accumulated depreciation	(1,696,748)	(1,592,484)
Total property, plant, and equipment, net	$ 921,320	$ 811,622

As of June 30, 2024, construction in progress primarily consists of three projects; the renovation of inpatient wings as part of the Pavilion backfill project located in Lebanon, NH, the ambulatory expansion project in Manchester, NH, and the lab software upgrade to the Lebanon, Cheshire, New London, and Alice Peck Day locations. The estimated cost to complete the construction in progress is approximately $18,900,000.

As of June 30, 2023, construction in progress primarily consisted of four projects; the Family and Community Care Clinic located in Keene, NH, the renovation of inpatient wings as part of the Pavilion backfill project located in Lebanon, NH, and two lab software upgrades to the Lebanon campus.

Capitalized interest of $0 and $59,000 is included in construction in progress as of June 30, 2024 and 2023, respectively.

Depreciation expense included in operating activities was $87,732,000 and $87,029,000 for 2024 and 2023, respectively.

7. Fair Value Measurements

The following is a description of the valuation methodologies for assets and liabilities measured at fair value on a recurring basis:

- *Cash and Short-Term Investments* consists of money market funds and are valued at net asset value (NAV) reported by the financial institution and cash which will be used for future investment opportunities.

- *Domestic, Emerging Markets and International Equities* consist of actively traded equity securities and mutual funds which are valued at the closing price reported on an active market on which the individual securities are traded (Level 1 measurements).

- *U.S. Government Securities, Domestic Corporate and Global Debt Securities* consists of U.S. government securities, domestic corporate and global debt securities, mutual funds and pooled/commingled funds that invest in U.S. government securities, domestic corporate and global debt securities. Securities are valued based on quoted market prices or dealer quotes where available (Level 1 measurement). If quoted market prices are not available, fair values are based on quoted market prices of comparable instruments or, if necessary, matrix pricing from a third-party pricing vendor to determine fair value (Level 2 measurements). Matrix prices are based on quoted prices for securities with similar coupons, ratings and maturities, rather than on specific bids and offers for a designated security. Investments in mutual funds are measured based on the quoted NAV as of the close of business in the respective active market (Level 1 measurements).

Investments are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The following tables set forth the consolidated financial assets and liabilities that were accounted for at fair value on a recurring basis as of June 30, 2024 and 2023:

	2024			
(in thousands of dollars)	Level 1	Level 2	Level 3	Total
Assets				
Investments				
Cash and short term investments	$ 18,622	$ -	$ -	$ 18,622
U.S. government securities	163,990	-	-	163,990
Domestic corporate debt securities	78,164	75,618	-	153,782
Global debt securities	24,925	25,222	-	50,147
Domestic equities	234,107	22,498	-	256,605
International equities	23,810	59,944	-	83,754
Emerging market equities	7,451	-	-	7,451
Real estate investment trust	123	-	-	123
Hedge funds	507	-	-	507
Other	96	35	-	131
Total fair value investments	551,795	183,317	-	735,112

(continued)

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Deferred compensation plan assets				
Cash and short-term investments	14,463	-	-	14,463
Domestic corporate debt securities	9,519	-	-	9,519
Domestic equities	54,140	-	-	54,140
International equities	7,042	-	-	7,042
Multi strategy fund	66,984	-	-	66,984
Total deferred compensation plan assets	152,148	-	-	152,148
Beneficial interest in trusts	-	-	19,466	19,466
Total assets	$ 703,943	$ 183,317	$ 19,466	$ 906,726

	2023			
(in thousands of dollars)	**Level 1**	**Level 2**	**Level 3**	**Total**
Assets				
Investments				
Cash and short term investments	$ 45,541	$ -	$ -	$ 45,541
U.S. government securities	138,284	-	-	138,284
Domestic corporate debt securities	41,351	80,969	-	122,320
Global debt securities	24,429	31,125	-	55,554
Domestic equities	200,252	4,289	-	204,541
International equities	57,221	-	-	57,221
Emerging market equities	267	-	-	267
Real estate investment trust	20	-	-	20
Hedge funds	456	-	-	456
Other	-	34	-	34
Total fair value investments	507,821	116,417	-	624,238
Deferred compensation plan assets				
Cash and short-term investments	11,893	-	-	11,893
U.S. government securities	40	-	-	40
Domestic corporate debt securities	10,453	-	-	10,453
Global debt securities	16	-	-	16
Domestic equities	41,841	-	-	41,841
International equities	5,874	-	-	5,874
Emerging market equities	21	-	-	21
Real estate	14	-	-	14
Multi strategy fund	62,689	-	-	62,689
Total deferred compensation plan assets	132,841	-	-	132,841
Beneficial interest in trusts	-	-	14,875	14,875
Total assets	$ 640,662	$ 116,417	$ 14,875	$ 771,954

There were no transfers into or out of Level 1, 2, or 3 measurements due to changes in valuation methodologies during the years ended June 30, 2024 and 2023.

There were no liquidations of Level 3 measurements during the years ended June 30, 2024 and 2023.

8. Net Assets with Donor Restrictions

Net assets with donor restrictions are available for the following purposes at June 30, 2024 and 2023:

(in thousands of dollars)	2024	2023
Investments held in perpetuity	$ 109,649	$ 88,926
Healthcare services	68,660	38,596
Research	30,663	28,176
Health education	23,708	27,374
Other	18,006	10,825
Charity care	14,241	12,486
Purchase of equipment	13,756	3,950
Total net assets with donor restrictions	$ 278,683	$ 210,333

9. Board Designated and Endowment Funds

Net assets include funds established for a variety of purposes including both donor-restricted endowment funds and funds designated by the Board of Trustees to function as endowments. Net assets associated with endowment funds, including funds designated by the Board of Trustees to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Dartmouth Health System has interpreted the NH and VT Uniform Prudent Management of Institutional Funds Acts (UPMIFA or Act) for donor-restricted endowment funds as requiring the preservation of the original value of gifts, as of the gift date, to donor-restricted endowment funds, absent explicit donor stipulations to the contrary. The Dartmouth Health System's net assets with donor restrictions, which are to be held in perpetuity, consist of (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to be held in perpetuity, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund, if any. Collectively these amounts are referred to as the historic dollar value of the fund.

Net assets without donor restrictions include funds designated by the Board of Trustees to function as endowments, the income from certain donor-restricted endowment funds, and any accumulated investment return thereon, which pursuant to donor intent may be expended based on trustee or management designation. Net assets with donor restrictions that are temporary in nature, either restricted by time or purpose, include funds appropriated for expenditure pursuant to endowment and investment spending policies, certain expendable endowment gifts from donors, and any retained income and appreciation on donor-restricted endowment funds, which are restricted by the

donor to a specific purpose or by law. When the restrictions on these funds have been met, the funds are reclassified to net assets without donor restrictions.

In accordance with the Act, the Dartmouth Health System considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: the duration and preservation of the fund; the purposes of the donor-restricted endowment fund; general economic conditions; the possible effect of inflation and deflation; the expected total return from income and the appreciation of investments; other resources available; and investment policies.

The Dartmouth Health System has endowment investment and spending policies that attempt to provide a predictable stream of funding for programs supported by its endowment while ensuring that the purchasing power does not decline over time. The Dartmouth Health System targets a diversified asset allocation that places emphasis on investments in domestic and international equities, fixed income, private equity, and hedge fund strategies to achieve its long-term return objectives within prudent risk constraints. The Dartmouth Health System's Investment Committee reviews the policy portfolio asset allocations, exposures, and risk profile on an ongoing basis.

The Dartmouth Health System, as a policy, may appropriate for expenditure or accumulate so much of an endowment fund as the institution determines is prudent for the uses, benefits, purposes, and duration for which the endowment is established, subject to donor intent expressed in the gift instrument and the standard of prudence prescribed by the Act.

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below their original contributed value. Such market losses were not material as of June 30, 2024 and 2023.

Endowment net asset composition by type of fund consists of the following at June 30, 2024 and 2023:

	2024		
(in thousands of dollars)	Without Donor Restrictions	With Donor Restrictions	Total
Donor-restricted endowment funds	$ -	$ 139,933	$ 139,933
Board-designated endowment funds	30,085	-	30,085
Total endowed net assets	$ 30,085	$ 139,933	$ 170,018

	2023		
(in thousands of dollars)	Without Donor Restrictions	With Donor Restrictions	Total
Donor-restricted endowment funds	$ -	$ 111,843	$ 111,843
Board-designated endowment funds	28,688	-	28,688
Total endowed net assets	$ 28,688	$ 111,843	$ 140,531

Changes in endowment net assets for the years ended June 30, 2024 and 2023 are as follows:

	2024		
(in thousands of dollars)	Without Donor Restrictions	With Donor Restrictions	Total
Beginning of year balances	$ 28,688	$ 111,843	$ 140,531
Net investment return	411	11,894	12,305
Contributions	-	12,627	12,627
Transfers	1,055	11,165	12,220
Release of appropriated funds	(69)	(7,596)	(7,665)
End of year balances	$ 30,085	$ 139,933	$ 170,018
Beneficial interest in perpetual trusts		18,596	
Net assets with donor restrictions		$ 158,529	

	2023		
(in thousands of dollars)	Without Donor Restrictions	With Donor Restrictions	Total
Beginning of year balances	$ 41,344	$ 107,590	$ 148,934
Net investment return	212	1,305	1,517
Contributions	-	3,201	3,201
Transfers	(12,743)	2,561	(10,182)
Release of appropriated funds	(125)	(2,814)	(2,939)
End of year balances	$ 28,688	$ 111,843	$ 140,531
Beneficial interest in perpetual trusts		13,954	
Net assets with donor restrictions		$ 125,797	

10. Long-Term Debt

MHMH established the Dartmouth-Hitchcock Obligated Group (DHOG) for the purpose of issuing bonds financed through New Hampshire Health and Education Facilities Authority (NHHEFA) or the "Authority". The members of the obligated group at June 30, 2024 and 2023 consist of Dartmouth Health, MHMH, DHC, NLH, MAHHC, and APD. The members of the obligated group at June 30, 2023 consisted of Dartmouth Health, MHMH, DHC, Cheshire, NLH, MAHHC, and APD. Dartmouth Health is designated as the obligated group agent.

Effective June 26, 2024, after approval from the Dartmouth Health Board of Trustees, Cheshire withdrew from the DHOG. The Cheshire Series 2012 bonds and the related obligated group note

securing the Cheshire bonds, will remain outstanding and therefore constitute a continuing joint and several obligation of the DHOG.

Revenue bonds, issued by members of the DHOG, are administered through notes registered in the name of the Bond Trustee and in accordance with the terms of a Master Trust Indenture. The Master Trust Indenture contains provisions permitting the addition, withdrawal, or consolidation of members of the DHOG under certain conditions. The notes constitute a joint and several obligation of the members of the DHOG (and any other future members of the DHOG) and are equally and ratably collateralized by a pledge of the members' gross receipts. The DHOG is also subject to certain annual covenants under the Master Trust Indenture, the most restrictive is the Annual Debt Service Coverage Ratio (1.10x).

A summary of long-term debt at June 30, 2024 and 2023 is as follows:

(in thousands of dollars)	2024	2023
Variable rate issues		
New Hampshire Health and Education Facilities Authority (NHHEFA) Revenue Bonds		
Series 2018A, principal maturing in varying annual amounts, through August 2037 (1)	$ 81,040	$ 83,355
Fixed rate issues		
New Hampshire Health and Education Facilities Authority Revenue Bonds		
Series 2018B, principal maturing in varying annual amounts, through August 2048 (1)	303,102	303,102
Series 2020A, principal maturing in varying annual amounts, through August 2059 (2)	125,000	125,000
Series 2017A, principal maturing in varying annual amounts, through August 2040 (3)	122,435	122,435
Series 2019A, principal maturing in varying annual amounts, through August 2043 (4)	99,165	109,800
Series 2017B, principal maturing in varying annual amounts, through August 2031 (3)	98,750	99,165
Series 2018C, principal maturing in varying annual amounts, through August 2030 (5)	22,035	22,860
Series 2012, principal maturing in varying annual amounts, through July 2039 (6)	20,800	21,715
Series 2014B, principal maturing in varying annual amounts, through August 2033 (7)	14,530	14,530
Series 2016B, principal maturing in varying annual amounts, through August 2045 (8)	10,970	10,970
Note payable		
Note payable to a financial institution due in varying annual amounts through 2035 (9)	125,000	125,000
Note payable to a financial institution due in varying annual amounts through 2035 (10)	100,000	-
Total obligated group debt	$ 1,122,827	$ 1,037,932

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Other		
2021 Series B Hospital Bonds, including monthly payments of $227,000, including interest of 2.68%, maturing in December, 2031.	$ 20,365	$ -
2021 Series A Hospital Bonds, including monthly payments ranging from $23,333 to $227,000, including interest of 2.75%, maturing in December, 2031.	5,557	-
Mortgage note payable to the US Dept of Agriculture including monthly payments of $10,892, including interest of 2.375%, maturing in November, 2046.	2,267	2,343
Note payable to a financial institution, with principal balance due in full in June, 2034; collateralized by land and building. The note payable is interest free.	341	232
Note payable to a financial institution, payable in interest free monthly installments through December 2024; collateralized by associated equipment.	-	32
Note payable to the Town of Bennington, VT, with a fixed interest rate of 3.000%. Payment of principal and interest are deferred until March 1, 2025, at which time annual payments will be made.	511	-
Total nonobligated group debt	29,041	2,607
Total long-term debt	1,151,868	1,040,539
Add original issue premium and discounts, net	76,975	80,112
Less: Current portion	(22,426)	(15,236)
Debt issuance costs, net	(6,492)	(6,453)
Total long-term debt, net	$ 1,199,925	$ 1,098,962

(1) Series 2018A and Series 2018B Revenue Bonds

The DHOG issued NHHEFA Revenue Bonds, Series 2018A and Series 2018B, in February 2018. The Series 2018A revenue bonds mature in variable amounts through 2037 and were used primarily to refund a portion of Series 2015A and Series 2016A revenue bonds. The Series 2018B revenue bonds mature in variable amounts through 2048, and were used primarily to refund a portion of Series 2015A and Series 2016A revenue bonds, revolving line of credit, Series 2012 bank loan, and the Series 2015A and Series 2016A swap terminations. The interest on the Series 2018A revenue bonds is variable, with a current interest rate of 5.00%. The interest on the Series 2018B revenue bonds is fixed, with an interest rate of 4.18%, and matures in variable amounts through 2048.

(2) Series 2020A Revenue Bonds
The DHOG issued NHHEFA Revenue Bonds, Series 2020A, in February 2020. The Series 2020A revenue bonds mature in variable amounts through 2059 and the proceeds are being used primarily to fund the construction of a 212,000 square foot inpatient pavilion in Lebanon, NH, as well as various equipment. The interest on the Series 2020A revenue bonds is fixed, with an interest rate of 5.00%.

(3) Series 2017A and Series 2017B Revenue Bonds
The DHOG issued NHHEFA Revenue Bonds, Series 2017A and Series 2017B, in December 2017. The Series 2017A revenue bonds mature in variable amounts through 2040 and were used primarily to refund Series 2009 and Series 2010 revenue bonds. The Series 2017B revenue bonds mature in variable amounts through 2031 and were used to refund Series 2012A and Series 2012B revenue bonds. The interest on the Series 2017A revenue bonds is fixed, with an interest rate of 5.00%. The interest on the Series 2017B revenue bonds is fixed, with an interest rate of 2.54%.

(4) Series 2019A Revenue Bonds
The DHOG issued NHHEFA Revenue Bonds, Series 2019A, in October 2019. The Series 2019A revenue bonds mature in variable amounts through 2043 and were used primarily to fund the construction of a 91,000 square foot expansion of facilities in Manchester, NH, to include an Ambulatory Surgical Center as well as various equipment. The interest on the Series 2019A revenue bonds is fixed, with an interest rate of 4.00%.

(5) Series 2018C Revenue Bonds
The DHOG issued NHHEFA Revenue Bonds, Series 2018C, in August 2018. The Series 2018C revenue bonds mature in variable amounts through 2030 and were used primarily to refinance the Series 2010 revenue bonds. The interest on the Series is fixed, with an interest rate of 3.22%.

(6) Series 2012 Revenue Bonds
The DHOG issued NHHEFA Revenue Bonds, Series 2012, in November 2012. The Series 2012 revenue bonds mature in variable amounts through 2039 and were used to refund 1998 and 2009 Series revenue bonds, finance the settlement cost of the interest rate swap, and finance the purchase of certain equipment and renovations. The revenue bonds have fixed interest coupon rates ranging from 2.0% to 5.0% (a net interest cost of 3.96%).

(7) Series 2014B Revenue Bonds
The DHOG issued Series 2014B NHHEFA Revenue in August 2014. The Series 2014B revenue bonds mature at various dates through 2033. The proceeds from the 2014B revenue bonds were used partially to refund the Series 2009 revenue bonds and to cover cost of issuance. Interest on Series 2014B revenue bonds is fixed, with an interest rate of 4.00%.

(8) Series 2016B Revenue Bonds
The DHOG issued NHHEFA Revenue Bonds, Series 2016B, in July 2016, through a private placement with a financial institution. The Series 2016B revenue bonds mature at various dates through 2045 and were used to finance certain 2016 projects. The Series 2016B is fixed, with an interest rate of 1.78%.

(9) 2020 note payable to financial institution
The DHOG issued a note payable to TD Bank in May 2020. Issued in response to the COVID-19 pandemic, the proceeds from the note will be used to fund working capital, as needs require. The note matures at various dates through 2035 and is fixed, with an interest rate of 2.56%.

(10) 2023 note payable to financial institution
The DHOG issued a note payable to TD Bank in the amount of $100,000,000. The note matures at various dates through 2033 and is fixed, with an interest rate of 6.17%.

Outstanding joint and several indebtedness of the DHOG at June 30, 2024 and 2023 is approximately $1,122,827,000 and $1,037,932,000, respectively.

Aggregate annual principal payments of total long-term debt for the next five years ending June 30 and thereafter are as follows:

(in thousands of dollars)		**2024**
2025	$	22,426
2026		23,293
2027		25,509
2028		26,170
2029		27,114
Thereafter		1,027,356
Total	$	1,151,868

The Dartmouth Health System Indenture agreements require establishment and maintenance of debt service reserves and other trustee held funds. Trustee held funds of approximately $777,000 and $17,310,000 at June 30, 2024 and 2023, respectively, are classified as assets limited as to use in the accompanying Consolidated Balance Sheets (Note 5). In addition, debt service reserves of approximately $48,000 and $46,000 at June 30, 2024 and 2023, respectively, are classified as other current assets in the accompanying Consolidated Balance Sheets. The debt service reserves are mainly comprised of escrowed construction funds at June 30, 2024 and 2023.

For the years ended June 30, 2024 and 2023, interest expense on the Dartmouth Health System's long-term debt is reflected in the accompanying Consolidated Statements of Operations and Changes in Net Assets as operating expenses of $40,869,000 and $34,515,000, respectively, and other non-operating losses of $8,203,000 and $3,782,000, respectively, net of amounts capitalized.

11. Employee Benefits

Eligible employees of the Dartmouth Health System are covered under various defined benefit and/or defined contribution plans. In addition, certain members provide postretirement medical and life insurance benefit plans to certain active and former employees who meet eligibility requirements.

A summary of the liability for postretirement and other postretirement plan benefits reported in the Consolidated Balance Sheets at June 30 are as follows:

	2024	2023
Current portion of liability for postretirement medical and life benefits*	$ (3,241)	$ (3,386)
Current portion of liability for pension and other postretirement plan benefits	$ (3,241)	$ (3,386)
Long-term portion of liability for pension	$ (184,288)	$ (177,006)
Long-term portion of liability for postretirement medical and life benefits	(27,472)	(29,299)
Liability for pension and other postretirement plan benefits, excluding current portion	$ (211,760)	$ (206,305)
Total liability for pension and other postretirement plan benefits	$ (215,001)	$ (209,691)

* Included within accrued compensation and related benefits on the Consolidated and Consolidating Balance Sheets.

Defined Benefit Plans
The Dartmouth Health System's defined benefit plans have been frozen and, therefore, there are no remaining participants earning benefits in any of the Dartmouth Health System's defined benefit plans.

Net periodic pension expense included in employee benefits expense, in the Consolidated Statements of Operations and Changes in Net Assets, is comprised of the following components for the years ended June 30, 2024 and 2023:

(in thousands of dollars)	2024	2023
Interest cost on projected benefit obligation	$ 46,921	$ 45,924
Expected return on plan assets	(41,321)	(46,071)
Net loss amortization	15,248	15,820
Settlement	13,287	-
Total net periodic pension expense	$ 34,135	$ 15,673

The following assumptions were used to determine net periodic pension expense as of June 30, 2024 and 2023:

	2024	2023
Discount rates	4.85 - 5.90%	4.40% - 5.10%
Rate of increase in compensation	N/A	N/A
Expected long-term rates of return on plan assets	4.85 - 7.25%	4.40% - 7.25%

The following table sets forth the funded status and amounts recognized in the Dartmouth Health System's Consolidated Financial Statements for the defined benefit pension plans at June 30, 2024 and 2023:

(in thousands of dollars)	2024	2023
Change in benefit obligation		
Benefit obligation, beginning of year	$ 866,750	$ 938,886
Interest cost	46,921	45,924
Benefits paid	(59,301)	(58,580)
Experience loss	(1,809)	-
Actuarial gain/(loss)	2,643	(59,480)
Settlements	(61,442)	-
Benefit obligation, end of year	793,762	866,750
Change in plan assets		
Fair value of plan assets, beginning of year	689,744	747,095
Actual return on plan assets	23,005	1,229
Benefits paid	(59,301)	(58,580)
Employer contributions	17,468	-
Settlements	(61,442)	-
Fair value of plan assets, end of year	609,474	689,744
Funded status of the plans	$ (184,288)	$ (177,006)
Current portion of liability for pension	$ -	$ -
Long-term portion of liability for pension	(184,288)	(177,006)
Liability for pension	$ (184,288)	$ (177,006)

As of June 30, 2024 and 2023, the liability for pension is included in the liability for pension and other postretirement plan benefits in the accompanying Consolidated Balance Sheets.

Amounts not yet reflected in net periodic pension expense and included in the change in net assets without donor restrictions include $480,101,000 and $489,486,000 of net actuarial loss as of June 30, 2024 and 2023, respectively.

The amounts amortized from net assets without donor restrictions into net periodic pension expense in fiscal year 2024 for net actuarial losses was $15,248,000.

The following table sets forth the assumptions used to determine the accumulated benefit obligation at June 30, 2024 and 2023:

	2024	2023
Discount rates	6.00%	4.85 - 5.90%
Rate of increase in compensation	N/A	N/A

The primary investment objective for the defined benefit plans' assets is to support the pension liabilities of the pension plans for employees of the Dartmouth Health System, by providing long-term capital appreciation and by also using a Liability Driven Investing ("LDI") strategy to partially hedge the impact fluctuating interest rates have on the value of the pension plan's liabilities. As of June 30, 2024, it is expected that the LDI strategy will hedge approximately 75% of the interest rate risk associated with pension liabilities. As of June 30, 2023, the expected LDI hedge was approximately 70%. To achieve the appreciation and hedging objectives, the pension plans utilize a diversified structure of asset classes. The asset classes are designed to achieve stated performance objectives, measured on a total return basis which includes income plus realized and unrealized gains and losses.

The range of target allocation percentages and the target allocations for the various investments are as follows:

	Range of Target Allocations	Target Allocations
Cash and short-term investments	0–5%	2%
U.S. government securities	0–20	16
Domestic debt securities	20–58	40
Global debt securities	0–26	0
Domestic equities	5–35	15
International equities	5–15	6
Emerging market equities	3–13	4
Global Equities	0-10	7
Real estate investment trust funds	0-5	0
Private equity funds	0-5	0
Hedge funds	5-18	10

To the extent an asset class falls outside of its target range on a quarterly basis, the Dartmouth Health System shall determine appropriate steps, as it deems necessary, to rebalance the asset class.

The Boards of Trustees of the Dartmouth Health System, as plan sponsors, oversee the design, structure, and prudent professional management of the Dartmouth Health System's pension plans' assets, in accordance with Board approved investment policies, roles, responsibilities, and authorities and more specifically the following:

- Establishing and modifying asset class targets with Board approved policy ranges,
- Approving the asset class rebalancing procedures,
- Hiring and terminating investment managers, and
- Monitoring performance of the investment managers, custodians and investment consultants.

The hierarchy and inputs to valuation techniques to measure fair value of the Plans' assets are the same as outlined in Note 7. In addition, the estimation of fair value of investments in private equity and hedge funds for which the underlying securities do not have a readily determinable value is made using the NAV per share or its equivalent as a practical expedient.

The following table sets forth the Dartmouth Health System's pension plans' investments that were accounted for at fair value as of June 30, 2024 and 2023:

	2024					
(in thousands of dollars)	Level 1	Level 2	Level 3	Total	Redemption or Liquidation	Days' Notice
Investments						
Cash and short-term investments	$ -	$ 9,846	$ -	$ 9,846	Daily	1
U.S. government securities	45,202	-	-	45,202	Daily–Monthly	1–15
Domestic debt securities	64,075	200,343	-	264,418	Daily–Monthly	1–15
Domestic equities	66,717	28,921	-	95,638	Daily–Monthly	1–10
International equities	-	37,727	-	37,727	Daily–Monthly	1–11
Emerging market equities	-	26,530	-	26,530	Daily–Monthly	1–17
Global equities	-	48,690	-	48,690	Daily–Monthly	1–17
Total investments	$ 175,994	$ 352,057	$ -	$ 528,051		

	2023					
(in thousands of dollars)	Level 1	Level 2	Level 3	Total	Redemption or Liquidation	Days' Notice
Investments						
Cash and short-term investments	$ -	$ 10,667	$ -	$ 10,667	Daily	1
U.S. government securities	22,919	-	-	22,919	Daily–Monthly	1–15
Domestic debt securities	96,004	250,964	-	346,968	Daily–Monthly	1–15
Domestic equities	89,391	26,849	-	116,240	Daily–Monthly	1–10
International equities	18,912	22,361	-	41,273	Daily–Monthly	1–11
Emerging market equities	-	26,743	-	26,743	Daily–Monthly	1–17
Global equities	-	52,461	-	52,461	Daily–Monthly	1–17
Total investments	$ 227,226	$ 390,045	$ -	$ 617,271		

Additionally, private equity and hedge funds, valued at NAV, totaled $81,423,000 and $72,473,000 as of June 30, 2024 and 2023, respectively. Private equity and hedge funds, maintained in the pension plans' investments, have redemption terms that vary between quarterly and annually, and generally require between 60-96 days' notice.

There were no transfers into or out of Level 1, 2, or 3 measurements due to changes in valuation methodologies during the years ended June 30, 2024 and 2023.

The weighted average asset allocation, by asset category, for the Dartmouth Health System's pension plans is as follows at June 30, 2024 and 2023:

	2024	2023
Cash and short-term investments	2 %	3 %
U.S. government securities	16	5
Domestic debt securities	40	42
Global debt securities	0	4
Domestic equities	15	17
International equities	6	7
Emerging market equities	4	4
Global equities	7	6
Hedge funds	10	12
Total	100 %	100 %

The expected long-term rate of return on plan assets is reviewed annually, taking into consideration the asset allocation, historical returns on the types of assets held, and the current economic environment. Based on these factors, it is expected that the pension assets will earn an average of 7.25% per annum.

The Dartmouth Health System is expected to contribute approximately $30,000,000 to the Plans in 2025, however actual contributions may vary from expected amounts.

The following benefit payments, which reflect expected future service, as appropriate, are expected to be paid for the years ending June 30 and thereafter:

	(in thousands of dollars)
2025	$ 59,584
2026	61,036
2027	61,996
2028	62,867
2029	63,495
2030 - 2034	316,610

Defined Contribution Plans
The Dartmouth Health System has employer-sponsored plans for certain of its members, under which the employer makes contributions based on specified percentages of compensation and employee deferral amounts. Total employer contributions to the plan of $74,481,000 and $71,152,000 in 2024 and 2023, respectively, are included in employee benefits expenses in the accompanying Consolidated Statements of Operations and Changes in Net Assets.

Postretirement Medical and Life Insurance Benefits
The Dartmouth Health System has postretirement medical and life insurance benefit plans covering certain of its active and former employees. The plans generally provide medical or medical and life insurance benefits to certain retired employees who meet eligibility requirements. The plans are not funded.

Net periodic postretirement medical and life benefit cost is comprised of the components listed below for the years ended June 30, 2024 and 2023:

(in thousands of dollars)	2024	2023
Service cost	$ 225	$ 357
Interest cost	1,856	1,956
Net (income) loss amortization	(2)	62
Total	$ 2,079	$ 2,375

The following table sets forth the accumulated postretirement medical and life insurance benefit obligation amounts recognized in the Dartmouth Health System's Consolidated Financial Statements at June 30, 2024 and 2023:

(in thousands of dollars)	2024	2023
Change in benefit obligation		
Accumulated benefit obligation, beginning of year	$ 32,685	$ 40,315
Service cost	225	357
Interest cost	1,856	1,956
Benefits paid	(3,486)	(3,588)
Actuarial income	(567)	(6,355)
Accumulated benefit obligation, end of year	30,713	32,685
Current portion of liability for postretirement medical and life benefits	$ (3,241)	$ (3,386)
Long-term portion of liability for postretirement medical and life benefits	(27,472)	(29,299)
Funded status of the plans and liability for postretirement medical and life benefits	$ (30,713)	$ (32,685)

As of June 30, 2024 and 2023, the liability for postretirement medical and life insurance benefits is included in the liability for pension and other postretirement plan benefits in the accompanying Consolidated Balance Sheets.
Amounts not yet reflected in net periodic income for the postretirement medical and life insurance benefit plans, included in the change in net assets without donor restrictions, are as follows:

(in thousands of dollars)	2024	2023
Net actuarial income	$ (2,535)	$ (1,970)
Total	$ (2,535)	$ (1,970)

The following future benefit payments, which reflect expected future service, as appropriate, are expected to be paid for the years ending June 30, 2024 and thereafter:

(in thousands of dollars)	
2025	$ 3,338
2026	3,366
2027	3,360
2028	3,188
2029	3,069
2030-2034	14,095

In determining the accumulated benefit obligation for the postretirement medical and life insurance plans, the Dartmouth Health System used discount rates of 6.10 - 6.60% in 2024, and assumed healthcare cost trend rates of 6.25 – 6.50%, trending down to 5.00% in 2029 and thereafter.

12. Professional and General Liability Insurance Coverage

D-H, along with Dartmouth College, Cheshire, NLH, APD, MAHHC, and VNH are provided professional and general liability insurance on a claims-made basis through Hamden Assurance Risk Retention Group, Inc. (RRG), a VT captive insurance company.

RRG cedes the majority of this risk to Hamden Assurance Company Limited (HAC), a captive insurance company domiciled in Bermuda, and HAC cedes a portion of this risk to a variety of commercial reinsurers. D-H has majority ownership interest in both HAC and RRG. The insurance program provides coverage to the covered institutions, named insureds and their employees on a modified claims-made basis, which means coverage is triggered when claims are made. Premiums and related insurance deposits are actuarially determined, based on asserted liability claims adjusted for future development. The reserves for outstanding losses are recorded on an undiscounted basis.

Selected financial data of HAC and RRG, taken from the latest available financial statements at June 30, 2024 and 2023, are summarized as follows:

	2024		
	HAC	RRG	Total
(in thousands of dollars)			
Assets	$ 100,066	$ 2,628	$ 102,694
Shareholders' equity	13,620	50	13,670

	2023		
	HAC	RRG	Total
(in thousands of dollars)			
Assets	$ 93,777	$ 2,372	$ 96,149
Shareholders' equity	13,620	50	13,670

13. Commitments and Contingencies

Litigation

The Dartmouth Health System is involved in various malpractice claims and legal proceedings of a nature considered normal to its business. The claims are in various stages and some may ultimately be brought to trial. It is the opinion of management that the final outcome of these claims will not have a material effect on the consolidated financial position of the Dartmouth Health System.

Lines of Credit

The Dartmouth Health System has entered into loan agreements with financial institutions, establishing access to revolving lines of credit up to $120,000,000. Interest is variable and determined using the Bloomberg Short-Term Bank Yield Index, the Wall Street Journal Prime Rate, or the Secured Overnight Financing Rate. The loan agreements are due to expire October 3, 2025 and January 31, 2025. The outstanding balances on the lines of credit totaled $41,950,000 and $40,000,000 as of June 30, 2024 and 2023, respectively. Interest expense was approximately $4,367,000 and $1,200,000 for the years ended June 30, 2024 and 2023, respectively, and is included in the Consolidated Statements of Operations and Changes in Net Assets.

14. Functional Expenses

Operating expenses are presented by functional classification in accordance with the overall service missions of the Dartmouth Health System. Each functional classification displays all expenses related to the underlying operations by natural classification. Salaries, employee benefits, medical supplies and medications, and purchased services and other expenses are generally considered variable and are allocated to the mission that best aligns to the type of service provided. Medicaid enhancement tax is allocated to program services. Interest expense is allocated

based on usage of debt-financed space. Depreciation and amortization is allocated based on square footage and specific identification of equipment used by department.

Operating expenses of the Dartmouth Health System by functional and natural basis are as follows for the years ended June 30, 2024 and 2023, respectively:

	2024			
(in thousands of dollars)	Program Services	Management and General	Fundraising	Total
Operating				
Salaries	$ 1,356,800	$ 222,603	$ 2,077	$ 1,581,480
Employee benefits	341,483	49,747	478	391,708
Medical supplies and medications	833,657	7,614	6	841,277
Purchased services and other	361,683	152,130	7,406	521,219
Medicaid enhancement tax	102,727	-	-	102,727
Depreciation and amortization	46,069	43,873	43	89,985
Interest	8,293	32,569	7	40,869
Total operating	$ 3,050,712	$ 508,536	$ 10,017	$ 3,569,265

	Program Services	Management and General	Fundraising	Total
Non-operating				
Employee benefits	$ 31,706	$ 4,200	$ 83	$ 35,989
Interest	-	8,203	-	8,203
Development	-	-	10,203	10,203
Total non-operating	$ 31,706	$ 12,403	$ 10,286	$ 54,395

	2023			
(in thousands of dollars)	Program Services	Management and General	Fundraising	Total
Operating				
Salaries	$ 1,238,158	$ 183,063	$ 1,870	$ 1,423,091
Employee benefits	293,359	38,778	249	332,386
Medical supplies and medications	722,957	2,517	6	725,480
Purchased services and other	305,192	148,439	5,270	458,901
Medicaid enhancement tax	85,715	-	-	85,715
Depreciation and amortization	45,702	44,707	48	90,457
Interest	8,470	26,037	8	34,515
Total operating	$ 2,699,553	$ 443,541	$ 7,451	$ 3,150,545

	Program Services	Management and General	Fundraising	Total
Non-operating				
Employee benefits	$ 15,606	$ 2,077	$ 8	$ 17,691
Interest	-	3,782	-	3,782
Development	-	-	8,799	8,799
Total non-operating	$ 15,606	$ 5,859	$ 8,807	$ 30,272

15. Liquidity

The Dartmouth Health System is substantially supported by cash generated from operations. In addition, the Dartmouth Health System holds financial assets for specific purposes which are limited as to use. Thus, certain financial assets reported on the accompanying Consolidated Balance Sheets may not be available for general expenditure within one year of the balance sheet date.

The Dartmouth Health System's financial assets available at June 30, 2024 and 2023 to meet cash needs for general expenditures within one year of June 30, 2024 and 2023, respectively, are as follows:

(in thousands of dollars)	2024	2023
Cash and cash equivalents	$ 257,903	$ 115,996
Patient accounts receivable	287,317	289,787
Assets limited as to use	1,234,156	1,071,462
Other investments for restricted activities	229,626	182,224
Total financial assets	2,009,002	1,659,469
Less those unavailable for general expenditure within one year:		
Investments held by captive insurance companies	(80,936)	(76,830)
Investments for restricted activities	(229,626)	(182,224)
Bond proceeds held for capital projects	(777)	(17,310)
Other investments with liquidity horizons greater than one year	(159,491)	(141,810)
Total financial assets available within one year	$ 1,538,172	$ 1,241,295

The Dartmouth Health System used cash flow from operations of approximately $147,848,000 and ($164,033,000) for the years ended June 30, 2024 and June 30, 2023, respectively. In addition, the Dartmouth Health System's liquidity management plan includes investing excess daily cash in intermediate or long-term investments based on anticipated liquidity needs. The Dartmouth Health System has available lines of credit of up to $120,000,000 which it can draw upon as needed to meet its liquidity needs. See Note 13 for further details on the lines of credit.

16. Lease Commitments

Dartmouth Health determines if an arrangement is or contains a lease at inception of the contract. Right-of-use assets represent our right to use the underlying assets for the lease term and our lease liabilities represent our obligation to make lease payments arising from the leases. Right-of-use assets and lease liabilities are recognized at commencement date, based on the present value of lease payments over the lease term. The Dartmouth Health System uses the implicit rate noted within the contract. If not readily available, the Dartmouth Health System uses an estimated incremental borrowing rate, which is derived using a collateralized borrowing rate, for the same

currency and term, as the associated lease. A right-of-use asset and lease liability is not recognized for leases with an initial term of 12 months or less, rather the Dartmouth Health System recognizes lease expense for these leases on a straight-line basis, over the lease term, within lease and rental expense.

Operating leases are primarily for real estate, including certain acute care facilities, off-campus outpatient facilities, medical office buildings, and corporate and other administrative offices. Real estate lease agreements typically have initial terms of 3 to 8 years. These real estate leases may include one or more options to renew, with renewals that can extend the lease term from 2 to 5 years. The exercise of lease renewal options is at the Dartmouth Health System's sole discretion. When determining the lease term, management includes options to extend or terminate the lease when it is reasonably certain that the Dartmouth Health System will exercise that option.

Certain lease agreements for real estate include payments based on actual common area maintenance expenses and/or rental payments adjusted periodically for inflation. These variable lease payments are recognized in other occupancy costs in the Consolidated Statements of Operations and Changes in Net Assets, but are not included in the right-of-use asset or liability balances in our Consolidated Balance Sheets. Lease agreements do not contain any material residual value guarantees, restrictions, or covenants.

The components of lease expense for the years ended June 30, 2024 and 2023 are as follows:

(in thousands of dollars)	2024	2023
Operating lease cost	$ 8,444	$ 9,590
Variable and short term lease cost (a)	10,866	10,608
Total lease and rental expense	$ 19,310	$ 20,198
Finance lease cost:		
Depreciation of property under finance lease	$ 4,793	$ 3,778
Interest on debt of property under finance lease	1,321	546
Total finance lease cost	$ 6,114	$ 4,324

(a) Includes equipment, month-to-month and leases with a maturity of less than 12 months.

Supplemental cash flow information related to leases for the years ended June 30, 2024 and 2023 are as follows:

(in thousands of dollars)	2024	2023
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	$ 9,450	$ 10,067
Operating cash flows from finance leases	1,376	546
Financing cash flows from finance leases	4,635	3,599
Total	$ 15,461	$ 14,212

Supplemental balance sheet information related to leases as of June 30, 2024 and 2023 are as follows:

(in thousands of dollars)	2024	2023
Operating Leases		
Right-of-use assets - operating leases	$ 57,999	59,258
Accumulated amortization	(30,834)	(26,731)
Right-of-use assets - operating leases, net	27,165	32,527
Current portion of right-of-use obligations	5,987	7,799
Long-term right-of-use obligations, excluding current portion	25,817	25,386
Total operating lease liabilities	31,804	33,185
Finance Leases		
Right-of-use assets - finance leases	39,965	32,837
Accumulated depreciation	(14,027)	(9,836)
Right-of-use assets - finance leases, net	25,938	23,001
Current portion of right-of-use obligations	4,155	3,535
Long-term right-of-use obligations, excluding current portion	19,990	20,285
Total finance lease liabilities	$ 24,145	23,820
Weighted Average remaining lease term, years		
Operating leases	4.02	7.54
Finance leases	14.96	15.73
Weighted Average discount rate		
Operating leases	3.72%	2.36%
Finance leases	6.60%	3.46%

The Dartmouth Health System obtained $3.2 million and $7.8 million of new and modified operating and financing leases, respectively, during the year ended June 30, 2024.

The Dartmouth Health System obtained $3.6 million and $9.2 million of new and modified operating and financing leases, respectively, during the year ended June 30, 2023.

Future maturities of lease liabilities as of June 30, 2024 are as follows:

(in thousands of dollars)	Operating Leases	Finance Leases
Year ending June 30:		
2025	$ 6,783	$ 5,404
2026	5,264	4,905
2027	4,118	3,647
2028	3,001	2,646
2029	2,493	1,794
Thereafter	9,332	18,621
Total lease payments	30,991	37,017
Less imputed interest	(2,959)	(9,099)
Total lease obligations	$ 28,032	$ 27,918

17. Subsequent Events

The Dartmouth Health System has assessed the impact of subsequent events through October 31, 2024, the date the audited Consolidated Financial Statements were issued, and has concluded that there were no such events that require adjustment to the audited Consolidated Financial Statements or disclosure in the notes to the audited Consolidated Financial Statements other than as noted below.

On July 31, 2024, Valley Regional Healthcare, Inc. (VRHC) and its subsidiary, Valley Regional Hospital (a critical access hospital located in Claremont, NH) and affiliates (VRH), became subsidiaries of the Dartmouth Health System.

Consolidating Supplemental Information

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries
Consolidating Balance Sheets
June 30, 2024

(in thousands of dollars)	Dartmouth-Hitchcock Health	Dartmouth-Hitchcock	Alice Peck Day Memorial	Mt. Ascutney Hospital and Health Center	New London Hospital Association	Eliminations	DH Obligated Group Subtotal	All Other Non-Oblig Group Affiliates	Eliminations	Dartmouth Health Consolidated
Assets										
Current assets										
Cash and cash equivalents	$ 111,792	$ -	$ 54,156	$ 13,327	$ 39,000	$ -	$ 218,275	$ 39,628	$ -	$ 257,903
Patient accounts receivable, net	-	221,992	9,307	9,343	9,922	-	250,564	36,753	-	287,317
Prepaid expenses and other current assets	45,504	233,689	(33)	511	1,470	(78,104)	203,037	17,888	(34,196)	186,729
Total current assets	157,296	455,681	63,430	23,181	50,392	(78,104)	671,876	94,269	(34,196)	731,949
Assets limited as to use	115,784	898,272	16,106	26,862	19,973	(227)	1,076,770	157,386	-	1,234,156
Notes receivable, related party	838,175	11,126	366	-	-	(828,172)	21,495	(366)	(21,129)	-
Other investments for restricted activities	41	136,366	7,004	8,058	3,534	-	155,003	74,623	-	229,626
Property, plant, and equipment, net	-	656,781	27,646	18,120	44,979	-	747,526	173,794	-	921,320
Right-of-use assets, net	140	27,499	14,076	4,572	1,452	-	47,739	5,364	-	53,103
Other assets	7,061	188,452	16,156	5,080	6,988	-	223,737	27,976	-	251,713
Total assets	$ 1,118,497	$ 2,374,177	$ 144,784	$ 85,873	$ 127,318	$ (906,503)	$ 2,944,146	$ 533,046	$ (55,325)	$ 3,421,867
Liabilities and Net Assets										
Current liabilities										
Current portion of long-term debt	$ 17,435	$ -	$ 890	$ 24	$ -	$ -	$ 18,349	$ 4,077	$ -	$ 22,426
Current portion of right-of-use obligations	140	7,533	789	438	220	-	9,120	1,022	-	10,142
Line of credit	-	29,000	-	-	-	-	29,000	12,950	-	41,950
Accounts payable and accrued expenses	51,894	134,987	3,815	7,271	3,694	(78,331)	123,330	49,332	(34,196)	138,466
Accrued compensation and related benefits	-	138,621	4,657	4,374	3,746	-	151,398	17,457	-	168,855
Estimated third-party settlements	-	44,357	12,208	999	17,472	-	75,036	7,632	-	82,668
Total current liabilities	69,469	354,498	22,359	13,106	25,132	(78,331)	406,233	92,470	(34,196)	464,507
Notes payable, related party	-	784,427	-	17,570	26,175	(828,172)	-	21,129	(21,129)	-
Long-term debt, excluding current portion	1,108,238	25,140	21,077	(23)	-	-	1,154,432	45,493	-	1,199,925
Right-of-use obligations, excluding current portion	-	20,754	13,986	4,331	1,266	-	40,337	5,470	-	45,807
Insurance deposits and related liabilities	-	96,918	368	206	262	-	97,754	643	-	98,397
Liability for pension and other postretirement plan benefits, excluding current portion	-	211,454	-	306	-	-	211,760	-	-	211,760
Other liabilities	-	165,236	3,059	-	2,416	-	170,711	28,380	-	199,091
Total liabilities	1,177,707	1,658,427	60,849	35,496	55,251	(906,503)	2,081,227	193,585	(55,325)	2,219,487
Commitments and contingencies										
Net assets										
Net assets without donor restrictions	(59,210)	563,096	76,931	40,601	66,958	-	688,376	235,281	40	923,697
Net assets with donor restrictions	-	152,654	7,004	9,776	5,109	-	174,543	104,180	(40)	278,683
Total net assets	(59,210)	715,750	83,935	50,377	72,067	-	862,919	339,461	-	1,202,380
Total liabilities and net assets	$ 1,118,497	$ 2,374,177	$ 144,784	$ 85,873	$ 127,318	$ (906,503)	$ 2,944,146	$ 533,046	$ (55,325)	$ 3,421,867

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries
Consolidating Balance Sheets
June 30, 2024

(in thousands of dollars)	Dartmouth-Hitchcock Health	Dartmouth-Hitchcock and Subsidiaries	Alice Peck Day and Subsidiary	Cheshire Medical and Subsidiaries	Mt. Ascutney and Subsidiaries	New London Hospital Association	Southwestern VT Health Care Corp and Subs	Visiting Nurse Assoc. and Subsidiaries	Eliminations	Dartmouth Health Consolidated
Assets										
Current assets										
Cash and cash equivalents	$ 111,792	$ 1,264	$ 64,114	$ 22,417	$ 13,508	$ 39,000	$ 4,634	$ 1,174	$ -	$ 257,903
Patient accounts receivable, net	-	221,992	9,307	14,344	9,526	9,922	21,303	923	-	287,317
Prepaid expenses and other current assets	45,504	234,013	(210)	6,809	503	1,470	10,172	768	(112,300)	186,729
Total current assets	157,296	457,269	73,211	43,570	23,537	50,392	36,109	2,865	(112,300)	731,949
Assets limited as to use	115,784	930,022	16,106	10,493	28,288	19,973	96,586	17,131	(227)	1,234,156
Notes receivable, related party	838,175	11,126	-	-	-	-	-	-	(849,301)	-
Other investments for restricted activities	41	144,920	7,240	42,535	8,058	3,534	23,203	95	-	229,626
Property, plant, and equipment, net	-	659,456	43,744	71,253	19,423	44,979	77,316	5,149	-	921,320
Right-of-use assets, net	140	27,499	14,104	1,442	4,572	1,452	3,851	43	-	53,103
Other assets	7,061	188,628	8,321	25,624	2,619	6,988	11,999	473	-	251,713
Total assets	$ 1,118,497	$ 2,418,920	$ 162,726	$ 194,917	$ 86,497	$ 127,318	$ 249,064	$ 25,756	$ (961,828)	$ 3,421,867
Liabilities and Net Assets										
Current liabilities										
Current portion of long-term debt	$ 17,435	$ -	$ 890	$ 945	$ 28	$ -	$ 3,050	$ 78	$ -	22,426
Current portion of right-of-use obligations	140	7,533	796	384	438	220	621	10	-	10,142
Line of credit	-	29,000	-	-	-	-	12,950	-	-	41,950
Accounts payable and accrued expenses	51,894	135,488	4,601	24,622	7,425	3,694	22,619	650	(112,527)	138,466
Accrued compensation and related benefits	-	138,621	5,207	6,623	4,377	3,746	9,550	731	-	168,855
Estimated third-party settlements	-	44,357	12,208	6,402	999	17,472	1,230	-	-	82,668
Total current liabilities	69,469	354,999	23,702	38,976	13,267	25,132	50,020	1,469	(112,527)	464,507
Notes payable, related party	-	784,427	-	21,129	17,570	26,175	-	-	(849,301)	-
Long-term debt, excluding current portion	1,108,238	25,140	21,035	19,942	212	-	23,169	2,189	-	1,199,925
Right-of-use obligations, excluding current portion	-	20,754	14,006	1,151	4,331	1,266	4,265	34	-	45,807
Insurance deposits and related liabilities	-	96,918	368	621	206	262	-	22	-	98,397
Liability for pension and other postretirement plan benefits, excluding current portion	-	211,454	-	-	306	-	-	-	-	211,760
Other liabilities	-	165,236	23,921	2,311	-	2,416	5,207	-	-	199,091
Total liabilities	1,177,707	1,658,928	83,032	84,130	35,892	55,251	82,661	3,714	(961,828)	2,219,487
Commitments and contingencies										
Net assets										
Net assets without donor restrictions	(59,210)	598,613	72,454	43,703	40,829	66,958	138,836	21,474	40	923,697
Net assets with donor restrictions	-	161,379	7,240	67,084	9,776	5,109	27,567	568	(40)	278,683
Total net assets	(59,210)	759,992	79,694	110,787	50,605	72,067	166,403	22,042	-	1,202,380
Total liabilities and net assets	$ 1,118,497	$ 2,418,920	$ 162,726	$ 194,917	$ 86,497	$ 127,318	$ 249,064	$ 25,756	$ (961,828)	$ 3,421,867

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries
Consolidating Balance Sheets
June 30, 2023

(in thousands of dollars)	Dartmouth-Hitchcock Health	Dartmouth-Hitchcock	Alice Peck Day Memorial	Mt. Ascutney Hospital and Health Center	New London Hospital Association	Eliminations	DH Obligated Group Subtotal	All Other Non-Oblig Group Affiliates	Eliminations	Dartmouth Health Consolidated
Assets										
Current assets										
Cash and cash equivalents	$ 2,375	$ 202	$ 40,750	$ 11,462	$ 32,082	$ -	$ 86,871	$ 29,125	$ -	$ 115,996
Patient accounts receivable, net	-	241,747	10,868	7,607	11,022	-	271,244	18,543	-	289,787
Prepaid expenses and other current assets	19,552	210,275	2,374	2,009	2,449	(36,789)	199,870	2,619	(18,385)	184,104
Total current assets	21,927	452,224	53,992	21,078	45,553	(36,789)	557,985	50,287	(18,385)	589,887
Assets limited as to use	136,937	832,895	13,089	25,786	17,990	(16,760)	1,009,937	61,525	-	1,071,462
Notes receivable, related party	843,946	14,308	588	-	-	(844,777)	14,065	(588)	(13,477)	-
Other investments for restricted activities	5	126,671	2,632	7,208	3,206	-	139,722	42,502	-	182,224
Property, plant, and equipment, net	-	624,394	27,724	16,260	44,547	-	712,925	98,697	-	811,622
Right-of-use assets, net	344	32,819	14,967	4,897	286	-	53,313	2,215	-	55,528
Other assets	1,943	168,736	13,798	4,688	6,622	-	195,787	(2,454)	-	193,333
Total assets	$ 1,005,102	$ 2,252,047	$ 126,790	$ 79,917	$ 118,204	$ (898,326)	$ 2,683,734	$ 252,184	$ (31,862)	$ 2,904,056
Liabilities and Net Assets										
Current liabilities										
Current portion of long-term debt	$ 13,365	$ -	$ 825	$ 11	$ 21	$ -	$ 14,222	$ 1,014	$ -	$ 15,236
Current portion of right-of-use obligations	204	9,136	759	422	49	-	10,570	764	-	11,334
Line of credit	-	40,000	-	-	-	-	40,000	-	-	40,000
Accounts payable and accrued expenses	23,590	151,473	5,300	8,173	3,975	(53,549)	138,962	26,170	(18,385)	146,747
Accrued compensation and related benefits	-	123,104	3,549	4,491	3,192	-	134,336	6,517	-	140,853
Estimated third-party settlements	-	28,560	12,588	-	18,245	-	59,393	4,967	-	64,360
Total current liabilities	37,159	352,273	23,021	13,097	25,482	(53,549)	397,483	39,432	(18,385)	418,530
Notes payable, related party	-	800,163	-	17,570	27,044	(844,777)	-	13,477	(13,477)	-
Long-term debt, excluding current portion	1,028,666	25,113	21,956	(105)	11	-	1,075,641	23,321	-	1,098,962
Right-of-use obligations, excluding current portion	140	24,333	14,786	4,635	243	-	44,137	1,534	-	45,671
Insurance deposits and related liabilities	-	89,947	322	283	253	-	90,805	544	-	91,349
Liability for pension and other postretirement plan benefits, excluding current portion	-	197,049	-	368	-	-	197,417	8,888	-	206,305
Other liabilities	-	148,553	366	-	2,065	-	150,984	22,934	-	173,918
Total liabilities	1,065,965	1,637,431	60,451	35,848	55,098	(898,326)	1,956,467	110,130	(31,862)	2,034,735
Commitments and contingencies										
Net assets										
Net assets without donor restrictions	(60,873)	476,653	63,708	35,455	58,347	-	573,290	85,658	40	658,988
Net assets with donor restrictions	10	137,963	2,631	8,614	4,759	-	153,977	56,396	(40)	210,333
Total net assets	(60,863)	614,616	66,339	44,069	63,106	-	727,267	142,054	-	869,321
Total liabilities and net assets	$ 1,005,102	$ 2,252,047	$ 126,790	$ 79,917	$ 118,204	$ (898,326)	$ 2,683,734	$ 252,184	$ (31,862)	$ 2,904,056

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries
Consolidating Balance Sheets
June 30, 2023

(in thousands of dollars)	Dartmouth-Hitchcock Health	Dartmouth-Hitchcock and Subsidiaries	Alice Peck Day and Subsidiary	Cheshire Medical and Subsidiaries	Mt. Ascutney and Subsidiaries	New London Hospital Association	Visiting Nurse Assoc. and Subsidiaries	Eliminations	Dartmouth Health Consolidated
Assets									
Current assets									
Cash and cash equivalents	$ 2,375	$ 1,470	$ 50,139	$ 15,911	$ 11,691	$ 32,082	$ 2,328	$ -	$ 115,996
Patient accounts receivable, net	-	241,747	10,868	17,253	7,799	11,022	1,098	-	289,787
Prepaid expenses and other current assets	19,552	210,708	2,284	1,504	1,992	2,449	789	(55,174)	184,104
Total current assets	21,927	453,925	63,291	34,668	21,482	45,553	4,215	(55,174)	589,887
Assets limited as to use	136,937	860,436	13,089	13,376	27,090	17,990	19,304	(16,760)	1,071,462
Notes receivable, related party	843,946	14,308	-	-	-	-	-	(858,254)	-
Other investments for restricted activities	5	134,091	2,911	34,711	7,209	3,206	91	-	182,224
Property, plant, and equipment, net	-	627,070	44,435	72,289	17,593	44,547	5,688	-	811,622
Right-of-use assets, net	344	32,819	14,967	2,145	4,898	286	69	-	55,528
Other assets	1,943	168,902	6,505	7,130	2,231	6,622	-	-	193,333
Total assets	$ 1,005,102	$ 2,291,551	$ 145,198	$ 164,319	$ 80,503	$ 118,204	$ 29,367	$ (930,188)	$ 2,904,056
Liabilities and Net Assets									
Current liabilities									
Current portion of long-term debt	$ 13,365	$ -	$ 825	$ 915	$ 36	$ 21	$ 74	$ -	$ 15,236
Current portion of right-of-use obligations	204	9,136	759	735	423	49	28	-	11,334
Line of credit	-	40,000	-	-	-	-	-	-	40,000
Accounts payable and accrued expenses	23,590	152,515	5,990	22,818	8,312	3,975	1,481	(71,934)	146,747
Accrued compensation and related benefits	-	123,104	3,907	5,406	4,564	3,192	680	-	140,853
Estimated third-party settlements	-	28,560	12,588	4,928	-	18,245	39	-	64,360
Total current liabilities	37,159	353,315	24,069	34,802	13,335	25,482	2,302	(71,934)	418,530
Notes payable, related party	-	800,163	-	10,477	17,570	27,044	3,000	(858,254)	-
Long-term debt, excluding current portion	1,028,666	25,113	21,907	20,907	89	11	2,269	-	1,098,962
Right-of-use obligations, excluding current portion	140	24,333	14,786	1,493	4,635	243	41	-	45,671
Insurance deposits and related liabilities	-	89,947	322	500	283	253	44	-	91,349
Liability for pension and other postretirement plan benefits, excluding current portion	-	197,049	-	8,888	368	-	-	-	206,305
Other liabilities	-	148,553	21,800	1,500	-	2,065	-	-	173,918
Total liabilities	1,065,965	1,638,473	82,884	78,567	36,280	55,098	7,656	(930,188)	2,034,735
Commitments and contingencies									
Net assets									
Net assets without donor restrictions	(60,873)	507,534	59,404	37,307	35,609	58,347	21,620	40	658,988
Net assets with donor restrictions	10	145,544	2,910	48,445	8,614	4,759	91	(40)	210,333
Total net assets	(60,863)	653,078	62,314	85,752	44,223	63,106	21,711	-	869,321
Total liabilities and net assets	$ 1,005,102	$ 2,291,551	$ 145,198	$ 164,319	$ 80,503	$ 118,204	$ 29,367	$ (930,188)	$ 2,904,056

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries
Consolidating Statements of Operations and Changes in Net Assets without Donor Restrictions
Year Ended June 30, 2024

(in thousands of dollars)	Dartmouth-Hitchcock Health	Dartmouth-Hitchcock	Alice Peck Day Memorial	Mt. Ascutney Hospital and Health Center	New London Hospital Association	Eliminations	DH Obligated Group Subtotal	All Other Non-Oblig Group Affiliates	Eliminations	Dartmouth Health Consolidated
Operating revenue and other support										
Net patient service revenue	$ -	$ 2,071,131	$ 108,263	$ 65,362	$ 91,783	$ -	$ 2,336,539	$ 454,775	$ -	$ 2,791,314
Contracted revenue	-	124,354	275	3,592	163	(485)	127,899	132	(107,310)	20,721
Other operating revenue	36,381	686,348	6,084	3,734	6,830	(47,705)	691,672	92,363	(3,049)	780,986
Net assets released from restrictions	-	15,568	130	311	131	-	16,140	1,986	-	18,126
Total operating revenue and other support	36,381	2,897,401	114,752	72,999	98,907	(48,190)	3,172,250	549,256	(110,359)	3,611,147
Operating expenses										
Salaries	-	1,258,760	52,917	30,657	49,683	468	1,392,485	277,941	(88,946)	1,581,480
Employee benefits	-	307,857	14,261	8,935	11,044	1,735	343,832	57,929	(10,053)	391,708
Medications and medical supplies	-	725,220	12,612	4,420	12,888	-	755,140	86,138	(1)	841,277
Purchased services and other	21,355	387,056	15,882	23,191	10,631	(22,732)	435,383	95,870	(10,034)	521,219
Medicaid enhancement and provider tax	-	71,162	4,364	2,331	3,583	-	81,440	21,287	-	102,727
Depreciation and amortization	-	59,643	3,420	2,504	4,745	-	70,312	19,673	-	89,985
Interest	32,181	32,046	779	480	1,133	(29,021)	37,598	3,919	(648)	40,869
Total operating expenses	53,536	2,841,744	104,235	72,518	93,707	(49,550)	3,116,190	562,757	(109,682)	3,569,265
Operating margin (loss)	(17,155)	55,657	10,517	481	5,200	1,360	56,060	(13,501)	(677)	41,882
Non-operating gains (losses)										
Investment gains, net	9,456	88,440	1,834	3,266	2,118	(206)	104,908	20,009	(193)	124,724
Other components of net periodic pension and post retirement benefit income	-	(22,096)	-	-	-	-	(22,096)	(606)	-	(22,702)
Other income (losses), net	(16,563)	(2,085)	8	141	1,029	(1,154)	(18,624)	(4,334)	870	(22,088)
Pension termination settlement charge	-	-	-	-	-	-	-	(13,287)	-	(13,287)
Contribution revenue from acquisition	129,689	-	-	-	-	-	129,689	-	-	129,689
Total non-operating gains, net	122,582	64,259	1,842	3,407	3,147	(1,360)	193,877	1,782	677	196,336
Excess (deficiency) of revenue over expenses	105,427	119,916	12,359	3,888	8,347	-	249,937	(11,719)	-	238,218
Net assets without donor restrictions										
Net assets released from restrictions for capital	-	550	93	239	174	-	1,056	14,094	-	15,150
Change in funded status of pension and other postretirement benefits	-	(929)	-	27	-	-	(902)	12,295	-	11,393
Net assets transferred to (from) affiliates	(103,764)	(33,074)	791	992	90	-	(134,965)	134,965	-	-
Other changes in net assets	-	(20)	(20)	-	-	-	(40)	(12)	-	(52)
Increase in net assets without donor restrictions	$ 1,663	$ 86,443	$ 13,223	$ 5,146	$ 8,611	$ -	$ 115,086	$ 149,623	$ -	$ 264,709

Dartmouth-Hitchcock Health (d/b/a/Dartmouth Health) and Subsidiaries
Consolidating Statements of Operations and Changes in Net Assets without Donor Restrictions
Year Ended June 30, 2024

(in thousands of dollars)	Dartmouth-Hitchcock Health	Dartmouth-Hitchcock and Subsidiaries	Alice Peck Day and Subsidiary	Cheshire Medical and Subsidiaries	Mt. Ascutney and Subsidiaries	New London Hospital Association	Southwestern VT Health Care Corp and Subs	Visiting Nurse Assoc. and Subsidiaries	Eliminations	Dartmouth Health Consolidated
Operating revenue and other support										
Net patient service revenue	$ -	$ 2,071,131	$ 108,263	$ 271,783	$ 65,362	$ 91,783	$ 171,474	$ 11,518	$ -	$ 2,791,314
Contracted revenue	-	124,384	275	102	3,592	163	-	-	(107,795)	20,721
Other operating revenue	36,381	689,357	17,415	28,942	5,681	6,830	45,058	2,076	(50,754)	780,986
Net assets released from restrictions	-	16,310	193	766	311	131	414	1	-	18,126
Total operating revenue and other support	36,381	2,901,182	126,146	301,593	74,946	98,907	216,946	13,595	(158,549)	3,611,147
Operating expenses										
Salaries	-	1,258,760	57,805	147,443	31,528	49,683	115,634	9,105	(88,478)	1,581,480
Employee benefits	-	307,857	15,304	34,941	9,113	11,044	19,894	1,873	(8,318)	391,708
Medications and medical supplies	-	725,220	12,627	54,458	4,427	12,888	31,059	599	(1)	841,277
Purchased services and other	21,355	390,297	19,643	51,328	24,021	10,631	32,983	3,727	(32,766)	521,219
Medicaid enhancement and provider tax	-	71,162	4,364	10,045	2,331	3,583	11,242	-	-	102,727
Depreciation and amortization	-	59,643	5,341	10,103	2,614	4,745	6,999	540	-	89,985
Interest	32,181	32,046	1,066	1,319	480	1,133	2,091	222	(29,669)	40,869
Total operating expenses	53,536	2,844,985	116,150	309,637	74,514	93,707	219,902	16,066	(159,232)	3,569,265
Operating margin (loss)	(17,155)	56,197	9,996	(8,044)	432	5,200	(2,956)	(2,471)	683	41,882
Non-operating gains (losses)										
Investment gains, net	9,456	92,397	2,182	2,971	3,387	2,118	10,474	2,138	(399)	124,724
Other components of net periodic pension and post retirement benefit income	-	(22,096)	-	(587)	(19)	-	-	-	-	(22,702)
Other income (losses), net	(16,563)	(2,085)	8	(908)	162	1,029	(3,454)	7	(284)	(22,088)
Pension termination settlement charge	-	-	-	(13,287)	-	-	-	-	-	(13,287)
Contribution revenue from acquisition	129,689	-	-	-	-	-	-	-	-	129,689
Total non-operating gains (losses), net	122,582	68,216	2,190	(11,811)	3,530	3,147	7,020	2,145	(683)	196,336
Excess (deficiency) of revenue over expenses	105,427	124,413	12,186	(19,855)	3,962	8,347	4,064	(326)	-	238,218
Net assets without donor restrictions										
Net assets released from restrictions for capital	-	665	93	8,896	239	174	5,083	-	-	15,150
Change in funded status of pension and other postretirement benefits	-	(929)	-	12,295	27	-	-	-	-	11,393
Net assets transferred to (from) affiliates	(103,764)	(33,050)	791	5,072	992	90	129,689	180	-	-
Other changes in net assets	-	(20)	(20)	(12)	-	-	-	-	-	(52)
Increase (decrease) in net assets without donor restrictions	$ 1,663	$ 91,079	$ 13,050	$ 6,396	$ 5,220	$ 8,611	$ 138,836	$ (146)	$ -	$ 264,709

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries
Consolidating Statements of Operations and Changes in Net Assets without Donor Restrictions
Year Ended June 30, 2023

(in thousands of dollars)	Dartmouth-Hitchcock Health	Dartmouth-Hitchcock	Alice Peck Day Memorial	Mt. Ascutney Hospital and Health Center	New London Hospital Association	Eliminations	DH Obligated Group Subtotal	All Other Non-Oblig Group Affiliates	Eliminations	Dartmouth Health Consolidated
Operating revenue and other support										
Net patient service revenue	$ -	$ 1,888,079	$ 98,605	$ 63,606	$ 87,855	$ -	$ 2,138,145	$ 259,012	$ -	$ 2,397,157
Contracted revenue	3,834	141,562	149	3,657	51	(799)	148,454	336	(64,444)	84,346
Other operating revenue	36,756	578,965	4,264	2,134	6,485	(43,983)	584,621	31,811	(7,557)	608,875
Net assets released from restrictions	-	12,763	100	284	316	-	13,463	1,380	-	14,843
Total operating revenue and other support	40,590	2,621,369	103,118	69,681	94,707	(44,782)	2,884,683	292,539	(72,001)	3,105,221
Operating expenses										
Salaries	-	1,183,341	49,062	28,947	46,198	486	1,308,034	162,896	(47,839)	1,423,091
Employee benefits	-	276,506	9,020	8,278	8,321	1,697	303,822	36,910	(8,346)	332,386
Medications and medical supplies	-	650,157	13,130	4,379	11,852	-	679,518	45,962	-	725,480
Purchased services and other	20,277	366,903	15,821	21,278	11,834	(18,642)	417,471	56,691	(15,261)	458,901
Medicaid enhancement and provider tax	-	65,805	4,426	2,273	3,366	-	75,870	9,845	-	85,715
Depreciation and amortization	1	68,566	3,372	2,311	4,775	-	79,025	11,432	-	90,457
Interest	33,194	28,101	805	479	1,064	(30,386)	33,257	1,544	(286)	34,515
Total operating expenses	53,472	2,639,379	95,636	67,945	87,410	(46,845)	2,896,997	325,280	(71,732)	3,150,545
Operating margin (loss)	(12,882)	(18,010)	7,482	1,736	7,297	2,063	(12,314)	(32,741)	(269)	(45,324)
Non-operating gains (losses)										
Investment gains, net	1,373	48,094	881	915	1,113	(252)	52,124	6,067	(72)	58,119
Other components of net periodic pension and post retirement benefit income	-	(16,269)	-	-	-	-	(16,269)	(1,422)	-	(17,691)
Other income (losses), net	(10,643)	250	-	387	509	(1,811)	(11,308)	2,437	341	(8,530)
Total non-operating gains (losses), net	(9,270)	32,075	881	1,302	1,622	(2,063)	24,547	7,082	269	31,898
Excess (deficiency) of revenue over expenses	(22,152)	14,065	8,363	3,038	8,919	-	12,233	(25,659)	-	(13,426)
Net assets without donor restrictions										
Net assets released from restrictions for capital	-	2,139	56	233	26	-	2,454	775	-	3,229
Change in funded status of pension and other postretirement benefits	-	37,322	-	114	-	-	37,436	(2,535)	-	34,901
Net assets transferred to (from) affiliates	(13,083)	4,881	703	992	428	-	(6,079)	6,079	-	-
Other changes in net assets	-	(9)	(4)	-	-	-	(13)	-	-	(13)
Increase (decrease) in net assets without donor restrictions	$ (35,235)	$ 58,398	$ 9,118	$ 4,377	$ 9,373	$ -	$ 46,031	$ (21,340)	$ -	$ 24,691

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries
Consolidating Statements of Operations and Changes in Net Assets without Donor Restrictions
Year Ended June 30, 2023

(in thousands of dollars)	Dartmouth-Hitchcock Health	Dartmouth-Hitchcock and Subsidiaries	Alice Peck Day and Subsidiary	Cheshire and Subsidiaries	Mt. Ascutney and Subsidiaries	New London Hospital Association	Visiting Nurse Assoc. and Subsidiaries	Eliminations	Dartmouth Health Consolidated
Operating revenue and other support									
Net patient service revenue	$ -	$ 1,888,079	$ 98,605	$ 245,887	$ 63,606	$ 87,855	$ 13,125	$ -	$ 2,397,157
Contracted revenue	3,834	141,815	149	84	3,656	51	-	(65,243)	84,346
Other operating revenue	36,756	581,102	14,641	15,548	3,974	6,485	1,909	(51,540)	608,875
Net assets released from restrictions	-	13,358	129	747	293	316	-	-	14,843
Total operating revenue and other support	40,590	2,624,354	113,524	262,266	71,529	94,707	15,034	(116,783)	3,105,221
Operating expenses									
Salaries	-	1,183,341	53,203	144,785	29,820	46,198	13,097	(47,353)	1,423,091
Employee benefits	-	276,506	10,002	33,677	8,435	8,321	2,095	(6,650)	332,386
Medications and medical supplies	-	650,157	13,149	45,073	4,382	11,852	872	(5)	725,480
Purchased services and other	20,277	369,991	19,196	44,961	22,074	11,834	4,471	(33,903)	458,901
Medicaid enhancement and provider tax	-	65,805	4,426	9,844	2,274	3,366	-	-	85,715
Depreciation and amortization	1	68,566	5,203	8,945	2,425	4,775	542	-	90,457
Interest	33,194	28,101	1,115	1,031	480	1,064	201	(30,671)	34,515
Total operating expenses	53,472	2,642,467	106,294	288,316	69,890	87,410	21,278	(118,582)	3,150,545
Operating margin (loss)	(12,882)	(18,113)	7,230	(26,050)	1,639	7,297	(6,244)	1,799	(45,324)
Non-operating gains (losses)									
Investment gains, net	1,373	50,245	1,111	2,389	997	1,113	1,220	(329)	58,119
Other components of net periodic pension and post retirement benefit income	-	(16,269)	-	(1,422)	-	-	-	-	(17,691)
Other income (losses), net	(10,643)	250	-	2,361	403	509	60	(1,470)	(8,530)
Total non-operating gains (losses), net	(9,270)	34,226	1,111	3,328	1,400	1,622	1,280	(1,799)	31,898
Excess (deficiency) of revenue over expenses	(22,152)	16,113	8,341	(22,722)	3,039	8,919	(4,964)	-	(13,426)
Net assets without donor restrictions									
Net assets released from restrictions for capital	-	2,223	56	691	233	26	-	-	3,229
Change in funded status of pension and other postretirement benefits	-	37,322	-	(2,535)	114	-	-	-	34,901
Net assets transferred to (from) affiliates	(13,083)	4,872	703	5,199	992	428	889	-	-
Other changes in net assets	-	(9)	(4)	-	-	-	-	-	(13)
Increase (decrease) in net assets without donor restrictions	$ (35,235)	$ 60,521	$ 9,096	$ (19,367)	$ 4,378	$ 9,373	$ (4,075)	$ -	$ 24,691

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

Note to Supplemental Consolidating Information

June 30, 2024 and 2023

1. Basis of Presentation

The accompanying supplemental consolidating information includes the Consolidating Balance Sheets and the Consolidating Statements of Operations and Changes in Net Assets Without Donor Restrictions of Dartmouth Health and its subsidiaries. All significant intercompany accounts and transactions between Dartmouth Health and its subsidiaries have been eliminated. The consolidating information presented is prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, consistent with the Consolidated Financial Statements. The consolidating information is presented for purposes of additional analysis of the Consolidated Financial Statements and is not required as part of the basic financial statements.

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries
Schedule of Expenditures of Federal Awards
Year ended June 30, 2024

Federal Program	Assistance Listing Number	Award Number/Pass-through Identification Number	Funding Source	Pass-through Entity	Total Expenditures	Amount Passed Through to Subrecipients
Research and Development Cluster						
Department of Defense						
Military Health System Research	12.007	HT94022210003	Direct		$ 298,107	$ 217,729
Military Medical Research and Development	12.420	W81XWH1810712	Direct		72,205	68,008
Military Medical Research and Development	12.420	W81XWH2110279	Direct		173,329	25,740
Military Medical Research and Development	12.420	HT94252310357	Direct		43,579	8,200
Military Medical Research and Development	12.420	HT94252310800	Direct		197,473	12,286
Military Medical Research and Development	12.420	W81XWH2010319	Direct		451,607	275,246
Military Medical Research and Development	12.420	W81XWH2010330	Direct		49,832	-
Military Medical Research and Development	12.420	W81XWH2110889	Direct		43,759	-
Military Medical Research and Development	12.420	R1757	Pass-Through	Trustees of Dartmouth College	8,156	-
Military Medical Research and Development	12.420	W81XWH2010652	Pass-Through	University of Maryland - Baltimore (UMB)	30,970	-
Military Medical Research and Development	12.420	4453-19644	Pass-Through	University of Maryland - Baltimore (UMB)	3,743	-
Subtotal 12.420					1,074,653	389,480
Congressionally Directed Assistance	12.599	R1360	Pass-Through	Trustees of Dartmouth College	24,472	-
Total Department of Defense					1,397,232	607,209
Department of Labor						
Disability Employment Policy Development	17.720	1947RTN2-02	Pass-Through	Vermont Department of Labor	1,422,265	-
Disability Employment Policy Development	17.720	1947RTN2-02B	Pass-Through	Vermont Department of Labor	1,053,094	-
Subtotal Department of Labor					2,475,359	-
Department of Health and Human Services						
Innovations in Applied Public Health Research	93.061	1 R01 TS000288	Direct		23,015	-
Family Smoking Prevention	93.077	1R21HL161758-01	Direct		161,812	82,251
Environmental Health	93.113	1R01ES034133-01	Direct		316,951	183,480
Environmental Health	93.113	R1667	Pass-Through	Trustees of Dartmouth College	14,530	-
Environmental Health	93.113	R1701	Pass-Through	Trustees of Dartmouth College	89,605	-
Subtotal 93.113					421,086	183,480
Oral Diseases and Disorders Research	93.121	R1627	Pass-Through	Trustees of Dartmouth College	41,239	-
Oral Diseases and Disorders Research	93.121	75N91023C00042-DHC001	Pass-Through	Trace Biosciences	8,016	-
Subtotal 93.121					49,255	-
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135	U48DP006377-01-02	Pass-Through	Emory University	153,744	-
Research Related to Deafness and Communication Disorders	93.173	1R21DC018147-01A1	Direct		29,232	19,104
Research Related to Deafness and Communication Disorders	93.173	R1670	Pass-Through	Trustees of Dartmouth College	15,838	-
Subtotal 93.173					45,070	19,104
Research and Training in Complementary and Integrative Health	93.213	UH3AT009761	Pass-Through	Palmer College of Chiropractic	5,250	-
Research and Training in Complementary and Integrative Health	93.213	303000808	Pass-Through	Duke University	23,062	-
Research and Training in Complementary and Integrative Health	93.213	303002359	Pass-Through	Duke University	326,712	-
Subtotal 93.213					355,024	-
Research on Healthcare Costs, Quality and Outcomes	93.226	R1820	Pass-Through	Trustees of Dartmouth College	1,968	-
Research on Healthcare Costs, Quality and Outcomes	93.226	R1824	Pass-Through	Trustees of Dartmouth College	4,491	-
Research on Healthcare Costs, Quality and Outcomes	93.226	R1827	Pass-Through	Trustees of Dartmouth College	4,077	-
Subtotal 93.226					10,536	-
Mental Health Research Grants	93.242	1K01MH117496-01A1	Direct		104,036	-
Mental Health Research Grants	93.242	1K08MH117347-01A1	Direct		89,954	-
Mental Health Research Grants	93.242	1R01MH134141-01	Direct		493,124	34,582
Mental Health Research Grants	93.242	1R21MH124674-01A1	Direct		111,988	-
Mental Health Research Grants	93.242	1R25MH119050-01	Direct		114,869	-
Mental Health Research Grants	93.242	1RF1MH134626-01	Direct		250,049	138,840
Mental Health Research Grants	93.242	1R34MH124951-01	Direct		185,177	40,961
Mental Health Research Grants	93.242	R1741	Pass-Through	Trustees of Dartmouth College	1,230	-
Subtotal 93.242					1,350,427	214,383
Drug Abuse and Addiction Research Programs	93.279	1R01DA057729-01A1	Direct		2,739	-
Drug Abuse and Addiction Research Programs	93.279	R01DA051674	Pass-Through	Magee-Womens Research Institute	33,685	-
Drug Abuse and Addiction Research Programs	93.279	UG1DA013035	Pass-Through	New York University School of Medicine	162,046	-

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of the Schedule.

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries
Schedule of Expenditures of Federal Awards
Year ended June 30, 2024

Federal Program	Assistance Listing Number	Award Number/Pass-through Identification Number	Funding Source	Pass-through Entity	Total Expenditures	Amount Passed Through to Subrecipients
Drug Abuse and Addiction Research Programs	93.279	3UG1DA013035-19S1	Pass-Through	NYU Grossman School of Medicine	127,682	-
Drug Abuse and Addiction Research Programs	93.279	R1425	Pass-Through	Trustees of Dartmouth College	107,923	-
Drug Abuse and Addiction Research Programs	93.279	R1470	Pass-Through	Trustees of Dartmouth College	22,627	-
Drug Abuse and Addiction Research Programs	93.279	4UH3DA044830-03	Pass-Through	Baystate Medical Center, Inc	66,568	-
Drug Abuse and Addiction Research Programs	93.279	CON-80003462 (GR115243)	Pass-Through	Yale University	1,055	-
Subtotal 93.279					524,325	-
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	1R21EB030696-01A1	Direct		120,912	55,379
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	R1546	Pass-Through	Trustees of Dartmouth College	19,141	-
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	R1614	Pass-Through	Trustees of Dartmouth College	3,251	-
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	R1659	Pass-Through	Trustees of Dartmouth College	6,273	-
Subtotal 93.286					149,577	55,379
Minority Health and Health Disparities Research	93.307	1R01MD014735	Direct		570,661	395,862
Trans-NIH Research Support	93.310	2UG1OD024946-04	Direct		348,273	-
Trans-NIH Research Support	93.310	U54DA049110	Pass-Through	Johns Hopkins University	71,913	-
Trans-NIH Research Support	93.310	R1365	Pass-Through	Trustees of Dartmouth College	3,705	-
Trans-NIH Research Support	93.310	SPC-006658	Pass-Through	University of Arkansas Medical Sciences	20,271	-
Trans-NIH Research Support	93.310	U24OD024957	Pass-Through	University of Arkansas Medical Sciences	30,020	-
Trans-NIH Research Support	93.310	54005	Pass-Through	University of Arkansas Medical Sciences	49,873	-
Subtotal 93.310					524,055	-
National Center for Advancing Translational Sciences	93.350	R1326	Pass-Through	Trustees of Dartmouth College	15,412	-
21st Century Cures Act - Beau Biden Cancer Moonshot	93.353	1P50CA244433-01	Pass-Through	Harvard University	77,027	-
21st Century Cures Act - Beau Biden Cancer Moonshot	93.353	R1456	Pass-Through	Trustees of Dartmouth College	5,676	-
21st Century Cures Act - Beau Biden Cancer Moonshot	93.353	1204501	Pass-Through	Dana Farber Cancer Institute	56,164	-
Subtotal 93.353					138,867	-
Cancer Cause and Prevention Research	93.393	1R21CA230875-01A1	Direct		332	15
Cancer Cause and Prevention Research	93.393	R01CA243449	Direct		282,914	109,595
Cancer Cause and Prevention Research	93.393	R1250	Pass-Through	Trustees of Dartmouth College	33,399	-
Cancer Cause and Prevention Research	93.393	R1368	Pass-Through	Trustees of Dartmouth College	51,092	-
Cancer Cause and Prevention Research	93.393	R1535	Pass-Through	Trustees of Dartmouth College	18,051	-
Cancer Cause and Prevention Research	93.393	R1592	Pass-Through	Trustees of Dartmouth College	38,411	-
Cancer Cause and Prevention Research	93.393	R1730	Pass-Through	Trustees of Dartmouth College	22,015	-
Cancer Cause and Prevention Research	93.393	GR112052(CON-80002881)	Pass-Through	Yale University	26,804	-
Subtotal 93.393					473,018	109,610
Cancer Detection and Diagnosis Research	93.394	1R01CA253976-01A1	Pass-Through	Brown University	33,396	-
Cancer Detection and Diagnosis Research	93.394	R1335	Pass-Through	Trustees of Dartmouth College	25,615	-
Cancer Detection and Diagnosis Research	93.394	R1437	Pass-Through	Trustees of Dartmouth College	7,947	-
Cancer Detection and Diagnosis Research	93.394	R1513	Pass-Through	Trustees of Dartmouth College	27,717	-
Cancer Detection and Diagnosis Research	93.394	R1726	Pass-Through	Trustees of Dartmouth College	18,050	-
Cancer Detection and Diagnosis Research	93.394	R1731	Pass-Through	Trustees of Dartmouth College	38,259	-
Cancer Detection and Diagnosis Research	93.394	R1744	Pass-Through	Trustees of Dartmouth College	38,053	-
Cancer Detection and Diagnosis Research	93.394	R01CA262147	Pass-Through	Tufts University	33,179	-
Cancer Detection and Diagnosis Research	93.394	R37CA278671	Pass-Through	Weill Cornell Medical College	10,806	-
Cancer Detection and Diagnosis Research	93.394	1R44CA265654-01	Pass-Through	DoseOptics, LLC	1,389	-
Subtotal 93.394					234,411	-
Cancer Treatment Research	93.395	1R01CA268641-01A1	Direct		421,294	84,254
Cancer Treatment Research	93.395	1UG1CA233323-01	Direct		253,972	-
Cancer Treatment Research	93.395	UG1CA189823	Pass-Through	Mayo Foundation for Medical Education and Research (MFMER)	1,790	-
Cancer Treatment Research	93.395	R21CA277420	Pass-Through	New York Medical College	1,123	-
Cancer Treatment Research	93.395	R1616	Pass-Through	Trustees of Dartmouth College	21,143	-
Cancer Treatment Research	93.395	R44CA265654	Pass-Through	DoseOptics, LLC	18,896	-
Cancer Treatment Research	93.395	U10CA180821	Pass-Through	Brigham and Women's Hospital	31,703	-
Subtotal 93.395					749,921	84,254
Cancer Biology Research	93.396	7R01CA231325-05	Direct		227,926	-
Cancer Biology Research	93.396	R01CA257254	Pass-Through	Weill Cornell Medical College	49,404	-
Cancer Biology Research	93.396	R1593	Pass-Through	Trustees of Dartmouth College	5,500	-
Cancer Biology Research	93.396	R1807	Pass-Through	Trustees of Dartmouth College	4,939	-

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of the Schedule.

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries
Schedule of Expenditures of Federal Awards
Year ended June 30, 2024

Federal Program	Assistance Listing Number	Award Number/Pass-through Identification Number	Funding Source	Pass-through Entity	Total Expenditures	Amount Passed Through to Subrecipients
Cancer Biology Research	93.396	R01CA246707	Pass-Through	George Washington University	48,858	-
Cancer Biology Research	93.396	R01CA279566	Pass-Through	George Washington University	7,389	-
Subtotal 93.396					344,016	-
Cancer Centers Support Grants	93.397	R1389	Pass-Through	Trustees of Dartmouth College	76,895	-
Cancer Centers Support Grants	93.397	R1390	Pass-Through	Trustees of Dartmouth College	54,245	-
Cancer Centers Support Grants	93.397	R1391	Pass-Through	Trustees of Dartmouth College	81,560	-
Cancer Centers Support Grants	93.397	R1392	Pass-Through	Trustees of Dartmouth College	52,220	-
Cancer Centers Support Grants	93.397	R1393	Pass-Through	Trustees of Dartmouth College	123,764	-
Cancer Centers Support Grants	93.397	R1394	Pass-Through	Trustees of Dartmouth College	11,753	-
Cancer Centers Support Grants	93.397	R1395	Pass-Through	Trustees of Dartmouth College	258,947	-
Cancer Centers Support Grants	93.397	R1439	Pass-Through	Trustees of Dartmouth College	140,408	-
Cancer Centers Support Grants	93.397	R1644	Pass-Through	Trustees of Dartmouth College	7,290	-
Cancer Centers Support Grants	93.397	R1767	Pass-Through	Trustees of Dartmouth College	33,484	-
Cancer Centers Support Grants	93.397	R1801	Pass-Through	Trustees of Dartmouth College	40,680	-
Cancer Centers Support Grants	93.397	R1074	Pass-Through	Trustees of Dartmouth College	81,393	-
Subtotal 93.397					962,639	-
Cancer Research Manpower	93.398	1K08CA259632-01	Direct		170,729	-
Cancer Research Manpower	93.398	1K08CA267096-01	Direct		224,817	-
Cancer Research Manpower	93.398	K08CA263546-01A1	Direct		169,631	38,197
Subtotal 93.398					565,177	38,197
Cardiovascular Diseases Research	93.837	1K08HL165087-01A1	Direct		145,288	-
Cardiovascular Diseases Research	93.837	1R03HL173741-01	Direct		1,452	-
Cardiovascular Diseases Research	93.837	1R01HL160850-01	Pass-Through	University of California Los Angeles	34,234	-
Subtotal 93.837					180,974	-
Lung Diseases Research	93.838	1R56HL158923-01A1	Direct		280,461	21,935
Lung Diseases Research	93.838	KHL150453A	Direct		135,367	-
Lung Diseases Research	93.838	R01HL121067	Pass-Through	Kaiser Permanente Washington Health	25,896	-
Lung Diseases Research	93.838	1OT2HL156812-01	Pass-Through	Duke University	19,462	-
Lung Diseases Research	93.838	R1633	Pass-Through	Trustees of Dartmouth College	50,896	-
Lung Diseases Research	93.838	RECOVER Initiative	Pass-Through	University of Arkansas Medical Sciences	34,859	-
Subtotal 93.838					546,941	21,935
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	1R01AR080641-01A1	Direct		266,425	12,987
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	1R21AR079661 - 01	Direct		12,296	-
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	1R01AR077157-01	Direct		487,914	236,925
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	1R01AR081952-01A	Direct		463,310	-
Subtotal 93.846					1,229,945	249,912
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1R01DK137994-01	Direct		20,251	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	3R21DK124733-02S1	Direct		15,572	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1K23DK134814-01	Direct		206,968	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	U01DK129191	Pass-Through	University of Colorado Anschutz Medical	702	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	60065089 DHC0059	Pass-Through	Northwestern University	23,465	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	60065090 DHC46	Pass-Through	Northwestern University	3,079	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R1363	Pass-Through	Trustees of Dartmouth College	30,392	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R1450	Pass-Through	Trustees of Dartmouth College	189,132	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R1572	Pass-Through	Trustees of Dartmouth College	55,958	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R1645	Pass-Through	Trustees of Dartmouth College	2,972	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R1764	Pass-Through	Trustees of Dartmouth College	30,847	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R1772	Pass-Through	Trustees of Dartmouth College	67,536	-
Subtotal 93.847					646,874	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	1R01NS116994-01A1	Direct		156,306	62,491
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	1R21NS130139-01	Direct		283,887	79,668
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	R21NS116434	Direct		67,092	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	R21NS124150-01A1	Pass-Through	Oregon Health & Science University	18,051	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	R01NS129121	Pass-Through	Oregon Health & Science University	29,342	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	R1569	Pass-Through	Trustees of Dartmouth College	74,750	-

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of the Schedule.

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries
Schedule of Expenditures of Federal Awards
Year ended June 30, 2024

Federal Program	Assistance Listing Number	Award Number/Pass-through Identification Number	Funding Source	Pass-through Entity	Total Expenditures	Amount Passed Through to Subrecipients
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	CON-80004967 (GR123269)	Pass-Through	Yale University	44,233	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	R43NS120624	Pass-Through	Abzyme Therapeutics, LLC	11,466	-
Subtotal 93.853					685,127	142,159
Allergy and Infectious Diseases Research	93.855	R21AI154039	Direct		46,146	-
Allergy and Infectious Diseases Research	93.855	U01AI163063	Direct		418,578	139,318
Allergy and Infectious Diseases Research	93.855	7R01AI143821-06	Direct		360,260	4,829
Allergy and Infectious Diseases Research	93.855	R01AI164772	Direct		274,153	-
Allergy and Infectious Diseases Research	93.855	1R01AI176581-01DH-01	Pass-Through	Muhimbili University of Health and Allie	20,744	-
Allergy and Infectious Diseases Research	93.855	R1377	Pass-Through	Trustees of Dartmouth College	75,027	-
Allergy and Infectious Diseases Research	93.855	GENFD0002201036.	Pass-Through	Boston Children's Hospital	19,733	-
Subtotal 93.855					1,214,641	144,147
Biomedical Research and Research Training	93.859	1P20GM148278-01	Direct		1,583,465	120,610
Biomedical Research and Research Training	93.859	R1486	Pass-Through	Trustees of Dartmouth College	17,579	-
Biomedical Research and Research Training	93.859	R1585	Pass-Through	Trustees of Dartmouth College	9,271	-
Biomedical Research and Research Training	93.859	R1628	Pass-Through	Trustees of Dartmouth College	55,811	-
Biomedical Research and Research Training	93.859	R1630	Pass-Through	Trustees of Dartmouth College	31,193	-
Biomedical Research and Research Training	93.859	R1647	Pass-Through	Trustees of Dartmouth College	14,211	-
Biomedical Research and Research Training	93.859	R1661	Pass-Through	Trustees of Dartmouth College	1,066	-
Biomedical Research and Research Training	93.859	R1689	Pass-Through	Trustees of Dartmouth College	158,773	-
Biomedical Research and Research Training	93.859	R1690	Pass-Through	Trustees of Dartmouth College	9,840	-
Biomedical Research and Research Training	93.859	R1771	Pass-Through	Trustees of Dartmouth College	39,184	-
Biomedical Research and Research Training	93.859	R1780	Pass-Through	Trustees of Dartmouth College	153,731	-
Biomedical Research and Research Training	93.859	R1786	Pass-Through	Trustees of Dartmouth College	23,322	-
Biomedical Research and Research Training	93.859	R1794	Pass-Through	Trustees of Dartmouth College	25,432	-
Biomedical Research and Research Training	93.859	R1828	Pass-Through	Trustees of Dartmouth College	2,855	-
Biomedical Research and Research Training	93.859	R1850	Pass-Through	Trustees of Dartmouth College	163,950	-
Biomedical Research and Research Training	93.859	1UG3HL161338-01	Pass-Through	Nationwide Children's Hospital	96,033	-
Biomedical Research and Research Training	93.859	2U54GM115516-07	Pass-Through	Maine Health	24,374	-
Biomedical Research and Research Training	93.859	U54GM115516	Pass-Through	Maine Health	12,883	-
Subtotal 93.859					2,422,973	120,610
Child Health and Human Development Extramural Research	93.865	R01HD103811	Pass-Through	Johns Hopkins University	14,470	-
Child Health and Human Development Extramural Research	93.865	R1119	Pass-Through	Trustees of Dartmouth College	13,322	-
Child Health and Human Development Extramural Research	93.865	R1520	Pass-Through	Trustees of Dartmouth College	65,835	-
Child Health and Human Development Extramural Research	93.865	R01HD106996	Pass-Through	Children's Hospital Philadelphia Rsch Inst	16,327	-
Child Health and Human Development Extramural Research	93.865	R01HD102313	Pass-Through	University of Pittsburgh	31,495	-
Subtotal 93.865					141,449	-
Aging Research	93.866	U24AG065204	Pass-Through	American Federation for Aging Research	18,760	-
Aging Research	93.866	R1102	Pass-Through	Trustees of Dartmouth College	11,354	-
Aging Research	93.866	R1625	Pass-Through	Trustees of Dartmouth College	21,766	-
Aging Research	93.866	R1702	Pass-Through	Trustees of Dartmouth College	46,217	-
Aging Research	93.866	R1735	Pass-Through	Trustees of Dartmouth College	18,016	-
Aging Research	93.866	R1785	Pass-Through	Trustees of Dartmouth College	19,159	-
Aging Research	93.866	R1789	Pass-Through	Trustees of Dartmouth College	19,950	-
Subtotal 93.866					155,222	-
Vision Research	93.867	7R01EY033712-02	Direct		154,850	6,534
Vision Research	93.867	UG1EY030417	Pass-Through	Stanford University	51,130	-
Vision Research	93.867	R01EY032127	Pass-Through	Johns Hopkins University	11,697	-
Subtotal 93.867					217,677	6,534
Medical Library Assistance	93.879	R1675	Pass-Through	Trustees of Dartmouth College	51,265	-
International Research and Research Training	93.989	R1123	Pass-Through	Trustees of Dartmouth College	10,571	-
Subtotal Department of Health and Human Services					15,325,707	1,867,817
Total Research and Development Cluster					19,198,298	2,475,026
Medicaid Cluster						
Department of Health and Human Services						
Medical Assistance Program	93.778	SS-2020-DCYF-13-SPCI-01-A	Pass-Through	State of New Hampshire	70,526	-
Medical Assistance Program	93.778	03410-2495-24	Pass-Through	VT Department of Health Access	59,279	-

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of the Schedule.

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries
Schedule of Expenditures of Federal Awards
Year ended June 30, 2024

Federal Program	Assistance Listing Number	Award Number/Pass-through Identification Number	Funding Source	Pass-through Entity	Total Expenditures	Amount Passed Through to Subrecipients
Medical Assistance Program	93.778	03420-10019	Pass-Through	VT Department of Health	94,766	-
Medical Assistance Program	93.778	03420-09448	Pass-Through	AHS/VDH Division of Health Promotion and Disease	403	-
Medical Assistance Program	93.778	HCBS0000041744	Pass-Through	VT Agency of Human Services	257,518	-
Medical Assistance Program	93.778	03410-2450-23	Pass-Through	VT Department of Health Access	191,314	-
Total Medicaid Cluster					673,806	-
Subtotal Department of Health and Human Services					673,806	-
Health Center Program Cluster						
Department of Health and Human Services						
Community Health Centers	93.224	37824.2025.0001	Pass-Through	JSI Research and Training Institute, Inc	28,750	-
Total Health Center Program Cluster					28,750	-
Subtotal Department of Health and Human Services					28,750	-
Highway Safety Cluster						
Department of Transportation						
State and Community Highway Safety	20.600	24-266	Pass-Through	NH Highway Safety Agency	227,305	-
State and Community Highway Safety	20.600	23-266	Pass-Through	NH Highway Safety Agency	64,733	-
Subtotal 20.600					292,038	-
Total Department of Transportation					292,038	-
Other Sponsored Programs						
Department of Agriculture						
Soil and Water Conservation	10.902	NR231428XXXXG003	Direct		3,478	-
Child and Adult Food Care Program	10.558	05100-4454R8652300	Pass-Through	VT Agency of Agriculture	13,446	-
Total Department of Agriculture					16,924	-
Department of Justice						
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	LEBA-NH-PIR23 Cooperative	Pass-Through	National Children's Alliance	45,013	-
Total Department of Justice					45,013	-
Department of Labor						
H-1B Job Training Grants	17.268	HG-35889-21-60-A-33	Direct		840,402	459,956
Subtotal Department of Labor					840,402	459,956
Total Department of Labor					3,315,761	459,956
Department of the Treasury						
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	SS-2023-DBH-01-DESIG	Pass-Through	NH Dept of Health and Human Services	204,919	-
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	177160 R001	Pass-Through	NH Dept of Health and Human Services	280,206	-
Subtotal 21.027					485,125	-
Total Department of The Treasury					485,125	-
Department of Health and Human Services						
Special Programs for the Aging	93.043	SS-2023-DPHS-03-INJUR-01	Pass-Through	NH Dept of Health and Human Services	62,240	-
Training in General, Pediatric, and Public Health Dentistry	93.059	D88HP37552	Pass-Through	Bi-State Primary Care Association	9,261	-
Public Health Emergency Preparedness	93.069	RFA-2023-DPHS-02-REGIO-0X	Pass-Through	NH Dept of Health and Human Services	653,662	93,833
Blood Disorder Program: Prevention, Surveillance, and Research	93.080	NU27DD000020	Pass-Through	Boston Children's Hospital	24,342	-
Enhance Safety of Children Affected by Substance Abuse	93.087	90CU0109-01-00	Direct		787,352	29,683
Maternal and Child Health Federal Consolidated Programs	93.110	T7333246	Pass-Through	University of New Hampshire	20,464	-
Emergency Medical Services for Children	93.127	2 H33MC32395-06-00	Direct		230,377	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	03420-09469	Pass-Through	AHS/VDH/Division of Substance Use Programs	72,200	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	03420-09471	Pass-Through	AHS/VDH/Division of Substance Use Programs	20,433	-
Subtotal 93.136					92,633	-
HIV-Related Training and Technical Assistance	93.145	2U1OHA29294	Pass-Through	University of Massachusetts Med School	71,324	-
Coordinated Services and Access to Research for Women, Infants, Childr	93.153	H12HA31112-05-00	Direct		400,226	-
Rural Health Research Centers	93.155	1 P13RH45795-01-0	Direct		251,842	-
National Research Service Award in Primary Care Medicine	93.186	T32HP32520-04-00	Direct		625,462	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79SM082302-01	Direct		779,195	116,699
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79SM084710-01	Direct		94,071	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79SM084906-01	Direct		492,829	113,275
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79SP081227-01	Direct		23,735	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	SS-2022-DBH-01-EVALU-01	Pass-Through	NH Dept of Health and Human Services	179,865	-
Subtotal 93.243					1,569,695	229,974

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of the Schedule.

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries
Schedule of Expenditures of Federal Awards
Year ended June 30, 2024

Federal Program	Assistance Listing Number	Award Number/Pass-through Identification Number	Funding Source	Pass-through Entity	Total Expenditures	Amount Passed Through to Subrecipients
Immunization Cooperative Agreements	93.268	SS-2022-DPHS-21-EXPAN-01	Pass-Through	Foundation for Healthy Communities	136,332	-
Drug Free Communities Support Program Grants	93.276	1 NH28CE002898-01-00	Direct		47,859	-
Small Rural Hospital Improvement Grant Program	93.301	03420-10142	Pass-Through	Vermont Dept of Health	13,312	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	RFA-2024-DPHS-03-INFEC	Pass-Through	NH Dept of Health and Human Services	187,836	-
Department Response to Public Health or Healthcare Crises	93.391	6 NH75OT000031-01-04	Pass-Through	Foundation for Healthy Communities	50,545	-
Department Response to Public Health or Healthcare Crises	93.391	NH75OT000031-01-00	Pass-Through	Foundation for Healthy Communities	306,282	-
Subtotal 93.391					356,827	-
ACL National Institute of Disability, Independent Living, and Rehabilitation Research	93.433	90RTHF0007	Pass-Through	Boston University	22,499	-
Preventing Maternal Deaths	93.478	SS-2020-DPHS-11-MATERN	Pass-Through	NH Dept of Health and Human Services	128,779	-
Congressional Directives	93.493	GE1HS46223-01-00	Direct		341,016	51,991
Congressional Directives	93.493	GE1HS46231-01-00	Direct		63,308	-
Congressional Directives	93.493	1 CE1HS52477-01-00	Direct		250,000	-
Subtotal 93.493					654,324	51,991
COVID-19 Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498	N/A	Direct		3,187,359	-
Mental and Behavioral Health Education and Training Grants	93.732	U3MHP45388	Pass-Through	University of Utah	14,365	-
Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)	93.761	90FPSG0038-01-00	Direct		2,525	-
Opioid STR	93.788	2019-BDAS-05-ACCES-04	Pass-Through	NH Dept of Health and Human Services	1,257,841	-
Opioid STR	93.788	05-95-92-920510-7040-5007	Pass-Through	NH Dept of Health and Human Services	217,552	-
Opioid STR	93.788	Cheshire Medical Center 2019-BDAS-05-ACCES-04	Pass-Through	NH Dept of Health and Human Services	135,677	-
Opioid STR	93.788	Cheshire Medical Center 05-95-92-920510-7040-5007	Pass-Through	NH Dept of Health and Human Services	503,234	-
Opioid STR	93.788	RFP-2018-BDAS-05-INTEG	Pass-Through	NH Dept of Health and Human Services	744,673	-
Subtotal 93.788					2,858,977	-
Organized Approaches to Increase Colorectal Cancer Screening	93.800	NU58DP006753-01-00	Direct		686,821	
Improving Epilepsy Programs, Services, and Outcomes Through National Partnerships	93.850	NU58DP007541-01-00	Direct		246,198	-
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	03420-09699	Pass-Through	Vermont Department of Health	93,445	-
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	03420-10096	Pass-Through	Vermont Department of Health	289,668	-
Subtotal 93.870					383,113	-
Rural Health Care Services	93.912	1 G42RH50046-01-00	Direct		261,313	
Rural Health Care Services	93.912	1 GA1RH42907-01-00	Direct		332,463	61,778
Rural Health Care Services	93.912	1 U2SRH43521-01-00	Direct		746,542	118,695
Rural Health Care Services	93.912	1 UK9RH50282-01-00	Direct		233,919	13,297
Rural Health Care Services	93.912	G26RH49907	Direct		260,090	-
Rural Health Care Services	93.912	1 G26RH40088-01-00	Direct		77,997	-
Subtotal 93.912					1,912,324	193,770
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	2 H76HA31654-05-00	Direct		304,399	
Block Grants for Community Mental Health Services	93.958	SS-2022-OCOM-02-CLINI-01	Pass-Through	NH Dept of Health and Human Services	1,360,563	134,228
Block Grants for Community Mental Health Services	93.958	B09SM083987/1B09SM085371	Pass-Through	University of New Hampshire	376,504	
Subtotal 93.958					1,737,067	134,228
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHMC-FHC SUD 23	Pass-Through	Foundation for Healthy Communities	55,899	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	05-95-49-491410-2990	Pass-Through	Foundation for Health Communities	55,931	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	03420-09540	Pass-Through	AHS/VDH/Division of Substance Use Programs	8,768	-
Subtotal 93.959					120,598	-
COVID-19 PPHF Geriatric Education Centers	93.969	2 U1QHP32519-02-00	Direct		914,313	17,672
Preventive Health and Health Services Block Grant	93.991	SS-2023-DPHS-03-INJUR-01	Pass-Through	NH Dept of Health and Human Services	93,359	-
Subtotal Department of Health and Human Services					18,808,066	751,151
Total Department of Health and Human Services					34,836,329	2,618,968
Department of Homeland Security						
Disaster Grants - Public Assistance	97.036	FEMA-4516-DR-NH	Pass-Through	NH Dept of Safety	357,751	-
Total Department of Homeland Security					357,751	-
Various						
Greater Monadnock Regional Public Health Network Services	93.U01*	Not Provided	Pass-Through	NH Dept of Health and Human Services	203,244	-
Total Various					203,244	-
Total Federal Other Sponsored Programs					20,756,525	1,211,107
Total Expenditures of Federal Awards					$ 40,949,417	$ 3,686,133

* Further discussed in Footnote 3

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of the Schedule.

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

Notes To Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") presents the activity of federal award programs administered by Dartmouth-Hitchcock Health and Subsidiaries (the "Dartmouth Health System") as defined in the notes to the consolidated financial statements and is presented on an accrual basis. The purpose of this Schedule is to present a summary of those activities of the Dartmouth Health System for the year ended June 30, 2024 which have been financed by the United States government ("federal awards"). For purposes of this Schedule, federal awards include all federal assistance entered into directly between the Dartmouth Health System and the federal government and subawards from nonfederal organizations made under federally sponsored agreements. The information in this Schedule in presented in accordance with the requirements of the Uniform Guidance. Pass-through entity identification numbers and Assistance Listing numbers have been provided where available.

Visiting Nurse and Hospice of NH and VT ("VNH") received a Community Facilities Loan, Assistance Listing #10.766, of which the proceeds were expended in 2018. The VNH had an outstanding balance of $2,267,000 as of June 30, 2024. As this loan was related to a project that was completed in a prior audit period and the terms and conditions do not impose continued compliance requirements other than to repay the loan, we have excluded the outstanding loan balance from the Schedule.

2. Indirect Expenses

Indirect costs are charged to certain federal grants and contracts at a federally approved predetermined indirect rate, negotiated with the Division of Cost Allocation and therefore we do not use the de minimus 10% rate. Indirect costs are included in the reported federal expenditures.

3. Greater Monadnock Regional Public Health Network Services

Cheshire Medical Center received a pass-through award from the County of Cheshire, who were themselves a pass-through entity for their award from the New Hampshire Department of Health and Human Services. The award contract between the County of Cheshire and NH DHHS indicates that the award is funded from several Federal Agencies, programs, and Assistance Listing numbers as noted below. The total award amount of $203,244 was not split out by Agency listed below. Accordingly, the total expenditures of $203,244 included on accompanying SEFA for this program are listed as one amount under the Assistance Listing #93.U01.

Agency	Program Name	Assistance Listing Number
US Centers for Disease Control Control & Prevention	Preventative Health Services	93.991
US Centers for Disease Control Control & Prevention	Public Health Emergency Preparedness	93.074
US Centers for Disease Control & Prevention	Public Health Emergency Preparedness	93.069
US Centers for Disease Control & Prevention	Immunization Cooperative Agreements	93.268
US Department of Health and Human Services	Substance Abuse Prevention and Treatment Block Grant	93.959
US Department of Health and Human Services	Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243
US Department of Health and Human Services	Public Health Emergency Preparedness	93.074
US Department of Health and Human Services	Public Health Emergency Preparedness	93.889
US Department of Health and Human Services	Childhood Lead Poisoning & Surveillance	93.197
US Department of Health and Human Services	Environmental Public Health and Emergency Response	93.070

4. Federal Emergency Management Agency

The Dartmouth Health System applied for reimbursement of certain expenses related to the COVID-19 pandemic under Assistance Listing #97.036, FEMA Public Assistance through the Disaster Grants – Public Assistance (Presidentially Declared Disasters). Expenditures are reflected in the Schedule in the year in which a project application is obligated and expenditures incurred. The Schedule thus includes $357,751 of expenditures incurred in fiscal years 2021 and 2022, which were obligated in fiscal year 2024 and represents a reconciling item between the federal expenses in the Dartmouth Health System's financial statements and the amount included on the Schedule.

Part II
Reports on Internal Control and Compliance

Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Trustees of
Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, the consolidated financial statements of Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and its subsidiaries (the "Dartmouth Health System"), which comprise the consolidated balance sheet as of June 30, 2024, and the related consolidated statements of operations and changes in net assets and of cash flows for the year then ended, including the related notes (collectively referred to as the "consolidated financial statements"), and have issued our report thereon dated October 31, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Dartmouth Health System's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Dartmouth Health System's internal control. Accordingly, we do not express an opinion on the effectiveness of the Dartmouth Health System's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Dartmouth Health System's consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

PricewaterhouseCoopers LLP

Boston, Massachusetts
October 31, 2024

Report of Independent Auditors on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance

To the Board of Trustees of Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and its subsidiaries' (the "Dartmouth Health System") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Dartmouth Health System's major federal programs for the year ended June 30, 2024. The Dartmouth Health System's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on Assistance Listing #93.788 Opioid STR

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the Dartmouth Health System complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on *Assistance Listing #93.788 Opioid STR* for the year ended June 30, 2024.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the Dartmouth Health System complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2024.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (US GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Dartmouth Health System and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Dartmouth Health System's compliance with the compliance requirements referred to above.

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Matter Giving Rise to Qualified Opinion on Assistance Listing #93.788 Opioid STR

As described in the accompanying schedule of findings and questioned costs, the Dartmouth Health System did not comply with requirements regarding eligibility and allowable costs associated with a certain substance use disorder treatment clinic operated by a Dartmouth Health System affiliated medical center, as described in finding 2024-005.

Compliance with such requirements is necessary, in our opinion, for the Dartmouth Health System to comply with the requirements applicable to that program.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Dartmouth Health System's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Dartmouth Health System's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with US GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Dartmouth Health System's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with US GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Dartmouth Health System's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Dartmouth Health System's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Dartmouth Health System's internal control over compliance. Accordingly, no such opinion is expressed.

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

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2024-001, 2024-002, 2024-003 and 2024-004. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the Dartmouth Health System 's response to the noncompliance findings identified in our audit described in the accompanying Management's Views and Corrective Action Plan. The Dartmouth Health System's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-005 to be a material weakness.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the Dartmouth Health System's response to the internal control over compliance findings identified in our audit described in the accompanying Management's Views and Corrective Action Plan. The Dartmouth Health System's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

PricewaterhouseCoopers LLP

Boston, Massachusetts
March 31, 2025

Part III
Findings and Questioned Costs

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries
Schedule of Findings and Questioned Costs
Year Ended June 30, 2024

I. Summary of Auditor's Results

Type of auditor's report issued	Unmodified
Internal control over financial reporting	
Material weakness (es) identified?	___yes __X__no
Significant deficiency (ies) identified that are not considered to be material weakness (es)?	___yes __X__none reported
Noncompliance material to financial statements	___yes __X__no
Federal Awards	
Internal control over major programs	
Material weakness (es) identified?	__X__yes ____no
Significant deficiency (ies) identified that are not considered to be material weakness (es)?	___yes __X__none reported
Type of auditor's report issued on compliance for Assistance Listing Number 93.788 Opioid STR	Qualified
Type of auditor's report issued on compliance for other major programs	Unmodified
Audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	__X__yes ____no

Identification of major programs

Assistance Listing Number	Name of Federal Program or Cluster
Various	Research and Development Cluster
17.268	H-1B Job Training Grants
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance
93.912	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement
93.958	Block Grants for Community Mental Health Services
93.788	Opioid STR

Dollar threshold used to distinguish between Type A and Type B programs	$1,228,483
Auditee qualified as low-risk auditee?	No

II. Financial Statement Findings

None Noted

2024-001—Cost Transfer Approvals

Cluster: Research and Development (also applies to other major programs referenced below)
Sponsoring Agency: All research and development cluster sponsoring agencies and Department of Health and Human Services (for the other major programs referenced below)
Award Names: All research and development cluster awards, all 93.912 awards, all 93.958 awards
Award Numbers: All research and development cluster awards, all 93.912 awards, all 93.958 awards
Assistance Listing Title: All research and development cluster assistance listing titles, Rural Health Care Services and Block Grants for Community Mental Health Services
Assistance Listing Number: All research and development cluster assistance listing numbers, 93.912, 93.958
Award Year: 2023-2024
Pass-through entity: All research and development cluster pass-through entities, New Hampshire Department of Health and Human Services, and University of New Hampshire (for the 93.958 other major program)

Criteria
The Dartmouth Health System's cost transfer approval policy requires approval from the Principal Investigator and Post Award Manager for cost transfers made less than 90 days after discovery. There are limited exceptions where Principal Investigator approval is not required. For all cost transfers that are made more than 90 days after discovery, approval is also required from the Director of Research Operations- Finance.

Condition
In testing conformity with the compliance requirements for cost transfers, we noted the following across our major programs selected for testing:

- Research and development - 4 cost transfers totaling $6.9k out of the 10 selected cost transfers totaling $50.7k were not approved in accordance with policy.
- 93.912 - 3 cost transfers totaling $15.2k out of the 5 selected cost transfers totaling $30k were not approved in accordance with policy.
- 93.958 - 3 out of the 3 selected cost transfers totaling $42k were not approved in accordance with policy.

Cause
The Dartmouth-Hitchcock Office of Research Operations experienced significant turnover in Fiscal Year 2024 which led to misunderstanding of the cost transfer approval policy.

Effect
The Dartmouth Health System was not in compliance with its policy with respect to cost transfer approvals and thus cost transfers may not be accepted by federal agencies.

Questioned Costs
None noted.

Recommendation
We recommend that the Dartmouth Health System formalize and distribute its cost transfer approval policies to individuals responsible for processing cost transfers and perform training to those responsible for the approval process.

Management's Views and Corrective Action Plan
Management's Views and Corrective Action Plan is included at the end of this report after the summary schedule of prior audit findings and status.

2024-002—Timeliness of Effort Certification

Cluster: Research and Development (also applies to other major programs referenced below)
Sponsoring Agency: All research and development cluster sponsoring agencies, Department of Labor and Department of Health and Human Services (for the other major programs referenced below)
Award Names: All research and development cluster awards, all 17.268 awards, all 93.243 awards, all 93.912 awards, all 93.958 awards
Award Numbers: All research and development cluster awards, all 17.268 awards, all 93.243 awards, all 93.912 awards, all 93.958 awards
Assistance Listing Title: All research and development cluster assistance listing titles, H-1B Job Training Grants, Substance Abuse and Mental Health Services Projects of Regional and National Significance, Rural Health Care Services, Block Grants for Community Mental Health Services
Assistance Listing Number: All research and development cluster assistance listing numbers,17.268, 93.243, 93.912, 93.958
Award Year: 2023-2024
Pass-through entity: All research and development cluster pass-through entities, New Hampshire Department of Health and Human Services (for the 93.243 and 93.958 other major programs), University of New Hampshire (for the 93.958 other major program)

Criteria
2 CFR 200.430 contains the federal regulatory requirements for internal controls over certifying time expended on sponsored projects. The Dartmouth Health System's practice is to utilize after-the-fact effort reports to certify that compensation costs charged to federal awards, are reasonable and consistent with the work performed. Actual effort expended on each federal award is certified by a responsible person with suitable means of verification that the work was performed at the end of the specified reporting period. The Dartmouth Health System's effort certification policy outlines the required deadlines for certifying effort reports related to federal awards.

Condition
In testing internal controls over effort certifications, we noted the following:

- Research and development- 7 of 7 selected effort reports totaling $21.4k were certified/approved outside of allowable timeframe defined by the effort certification policy. They were on average 208 days late.
- 17.268- 2 of 2 selected effort reports totaling $7k were certified/approved outside of allowable timeframe defined by the effort certification policy. They were on average 62 days late.
- 93.243- 4 of 4 selected effort reports totaling $5k were certified/approved outside of allowable timeframe defined by the effort certification policy. They were on average 78 days late.
- 93.912- 3 of 3 selected effort reports totaling $4.3k were certified/approved outside of allowable timeframe defined by the effort certification policy. They were on average 179 days late.
- 93.958- 2 of 4 selected effort reports totaling $17.7k were certified/approved outside of allowable timeframe defined by the effort certification policy. They were on average 189 days late.

Cause
Individuals required to complete quarterly effort certifications did not understand the policy requirements to certify effort in a timely manner.
Effect
The lack of timely effort certification could result in compensation expenditures charged to federal awards that are not accurate.

Questioned Costs
None noted.

Recommendation

We recommend that the Dartmouth Health System recommunicate its effort certification policy and provide training to all individuals required to certify effort for federal awards to ensure that the timely approval expectations are understood and adhered to.

Management's Views and Corrective Action Plan
Management's Views and Corrective Action Plan is included at the end of this report after the summary schedule of prior audit findings and status.

2024-003—Key Personnel Change Approval

Cluster: Not applicable
Sponsoring Agency: Department of Health and Human Services
Award Names: Substance Use Disorder Treatment and Recovery
Award Numbers: Cheshire Medical Center 2019-BDAS-05-ACCES-04, Cheshire Medical Center 05-95-92-920510-7040-5007, RFP-2018-BDAS-05-INTEG
Assistance Listing Title: Opioid STR
Assistance Listing Number: 93.788
Award Year: 2023-2024
Pass-through entity: New Hampshire Department of Health and Human Services

Criteria
2 CFR 200.308 Revision of budget and program plans requires a recipient or subrecipient to request prior written approval from the Federal agency or pass-through entity for changes in key personnel (including employees and contractors) that are identified by name or position in the Federal award. Additionally, the terms of the Opioid STR award agreements at Cheshire Medical Center require changes in staffing, whether temporary or long term, to be provided to the New Hampshire Department of Health and Human Services (DHHS) for approval, 30 calendar days before making the change.

Condition
In testing conformity with the compliance requirements for key personnel, we selected 4 of the key personnel changes that occurred on the Cheshire Medical Center Opioid STR awards which included key personnel that changed roles or resigned from the System in fiscal year 2024. Management identified replacement key personnel to participate in the grant; however, management did not notify DHHS and did not obtain approval from DHHS regarding the changes.

Cause
Management did not have a control in place to notify DHHS and request approval for key personnel changes.

Effect
The granting agency was unaware of key changes made to personnel on the award and may have not concurred with the individual selected to fill the given role(s).
Questioned Costs
None noted.

Recommendation
We recommend that management communicate with their agency contacts regarding this matter and implement a control that monitors the key personnel assigned to the grant to ensure that they are notifying the agency of any changes in status and obtaining approval from the agency in a timely manner.

Management's Views and Corrective Action Plan
Management's Views and Corrective Action Plan is included at the end of this report after the summary schedule of prior audit findings and status.

2024-004 Equipment Management (repeat finding of 2022-001)

Cluster: Research and Development
Federal Agency: All research and development cluster sponsoring agencies
Award Names: All research and development cluster awards
Award Numbers: : All research and development cluster awards
Assistance Listing Title: All research and development cluster assistance listing titles
Assistance Listing Number: All research and development cluster assistance listing numbers
Award Year: 2023- 2024
Pass-through entity: All research and development cluster pass-through entities

Criteria
According to 2 CFR section 200.313, procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until disposition takes place will, at a minimum, meet the following requirements:

(1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

(2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.

(3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.

(4) Adequate maintenance procedures must be developed to keep the property in good condition.

(5) If the non-Federal entity is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

Condition
The Dartmouth Health System did not have a process in place to ensure that all federally funded equipment included in the fixed asset register were included in its clinical engineering database where monitoring of federally funded equipment is tracked. As a result, while inspection was completed over 3 federal assets in FY2024, the Dartmouth Health System has not completed a physical inventory of all federally purchased fixed assets at least once during the last two years. Additionally, the federal asset listing did not specify all of the details required by 2 CFR section 200.313 (d) (1) such as the percentage of Federal participation in the project costs for the Federal award under which the property was acquired, asset location and the use and condition of the equipment. The full population of equipment funded with federal research and development dollars, as provided by the Dartmouth Health System, consisted of 15 items with a total historical cost of $122.6k.

Cause
In FY2024, the Dartmouth Health System was in progress implementing its corrective action plan with respect to the finding identified in FY2022, including creating a federal equipment tracking procedure, inspecting identified federal assets and updating property records to include details required by 2 CFR

section 200.313. As the corrective action plan was not fully implemented by the end of FY2024, all compliance requirements with respect to federal equipment were not yet satisfied.

Effect
The Dartmouth Health System's accounting records for its federally purchased fixed assets could be inaccurate as the Dartmouth Health System has not formally verified the existence, current utilization and continued need for all federally funded equipment through this physical inventory process.

Questioned Costs
None noted.

Recommendation
We recommend that the Dartmouth Health System implement a process to ensure its policies and procedures over equipment management are followed, including the performance of a physical inventory of federally purchased fixed assets at least once every two years in accordance with 2 CFR section 200.313(d)(2), updating its property records to include all details required by 2 CFR section 200.313(d)(1) and performing a reconciliation between the listing of federally purchased fixed assets and the full fixed asset register to ensure completeness.

Management's Views and Corrective Action Plan
Management's Views and Corrective Action Plan is included at the end of this report after the summary schedule of prior audit findings and status.

2024-005 Eligibility and Allowable Costs (repeat finding of 2022-005)

Cluster: Not applicable
Federal Agency: Department of Health and Human Services
Award Names: Substance Use Disorder Treatment and Recovery Support Services
Award Numbers: Cheshire Medical Center 2019-BDAS-05-ACCES-04, Cheshire Medical Center 05-95-92-920510-7040-5007, RFP-2018-BDAS-05-INTEG
Assistance Listing Title: Opioid STR
Assistance Listing Number: 93.788
Award Year: 2023 - 2024
Pass-through entity: New Hampshire Department of Health and Human Services

Criteria: To be eligible under the Substance Use Disorder Treatment and Recovery Support Services award, a patient must 1) have income below 400% of the federal poverty level, 2) be a resident of New Hampshire or experiencing homelessness in New Hampshire, and 3) be determined positive for substance use disorder. Additionally, patient income information for all eligible patients receiving services must be updated at a minimum interval of once every four weeks.

Condition: Cheshire Medical Center operates The Doorway program in Keene, NH. The Doorway connects patients positive for substance use disorder with support services and treatment, and receives a portion of its funding from the Substance Use Disorder Treatment and Recovery Support Services federal award. Through our testing of eligibility requirements for 40 patients, we noted the following:

- For 2 of 40 selections, the patient exceeded the maximum income levels.
- For 24 of 40 selections, income reassessments were not completed and documented at least once every four weeks.
- For 2 of 40 selections, the patient was neither a resident of New Hampshire, nor experiencing homelessness in New Hampshire.
- For 1 of 40 selections, an income reassessment was completed, however the eligibility conclusion reached was inaccurate.

While The Doorway provides services to patients beyond those defined as eligible under the Substance Use Disorder Treatment and Recovery Support Services award, there is no differentiation between patients that are eligible or ineligible under the federal program. As a result of patients not being differentiated, time and effort incurred by personnel on the award is commingled with non-award activity. For example, a clinician's salary is funded under the award, but she is not seeing only eligible patients. As such, any time she spent treating a patient who is not eligible would be a questioned cost under the grant.

Cause: The nature and purpose of the federal program is very similar and consistent with the mission and operations of The Doorway. Management did not implement a process to differentiate the services performed and patients served in order to demonstrate compliance with award terms and conditions.

Effect: The commingling of activities between federal and non-federal programs does not allow for compliance with award specific terms and conditions and with eligibility requirements to be effectively managed.

Questioned Costs: We were unable to verify eligibility requirements were met for the program which had total expenditures of $1,383,584.

Recommendation: We recommend that internal controls and policies be implemented to manage the eligibility requirements of the federal awards and ensure that documentation to support eligibility determinations is maintained. Further, procedures to differentiate patients eligible under the award from those determined to be ineligible, along with a mechanism to track the time and expenses associated with eligible patients should be put in place.

Management's View and Corrective Action Plan: Management's views and corrective action plan is included at the end of this report after the summary schedule of prior audit findings and status.

2022-001 Equipment Management

Cluster: Research and Development
Federal Agency: Various
Award Names: Various
Award Numbers: Various
Assistance Listing Title: Various
Assistance Listing Number: Various
Award Year: 2021- 2022
Pass-through entity: Various

Summary

According to 2 CFR section 200.313, procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until disposition takes place must meet minimum requirements:

(1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

(2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.

(3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.

(4) Adequate maintenance procedures must be developed to keep the property in good condition.

(5) If the non-Federal entity is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

The Health System did not perform a physical inventory of federally purchased fixed assets at least once during the last two years. Additionally, the federal asset listing did not specify all of the details required by 2 CFR section 200.313 (d) (1) such as asset locations, tag numbers, use and condition. The full population of equipment funded with federal research and development dollars, as provided by the Health System, consisted of 9 items with a total historical cost of $105k.

Status Update

See the current year finding 2024-004 and management response for additional information.

2022-003 - Subrecipient Risk Assessment and Ongoing Monitoring

Cluster: Research and Development
Federal Agency: All awards with subrecipients on the SEFA
Award Names: All awards with subrecipients on the SEFA
Award Numbers: All awards with subrecipients on the SEFA

Dartmouth-Hitchcock Health (d/b/a Dartmouth Health) and Subsidiaries
Summary Schedule of Prior Audit Findings and Status
Year Ended June 30, 2024

Assistance Listing Title: All awards with subrecipients on the SEFA
Assistance Listing Number: All awards with subrecipients on the SEFA
Award Year: 2021 - 2022
Pass-through entity: All pass-through entities noted on the SEFA

Summary

2 CFR 200.332 notes that pass-through entity monitoring of the subrecipient must include:

(1) Reviewing financial and performance reports required by the pass-through entity.

(2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and written confirmation from the subrecipient, highlighting the status of actions planned or taken to address Single Audit findings related to the particular subaward.

(3) Issuing a management decision for applicable audit findings pertaining only to the Federal award provided to the subrecipient from the pass-through entity as required by 2 CFR 200.521. Further, Uniform Guidance 2 CFR section 200.331(f) requires that the entity verify that every subrecipient is audited as required by Subpart F— Audit Requirements when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in §200.501 Audit requirements ($750,000).

In testing conformity with the compliance requirements for subrecipient monitoring, PwC selected 7 of the 61 Research and Development subrecipient agreements and the one Opioid STR subrecipient agreement from the detailed listings provided for testing. The total federal funds passed through to subrecipients in FY22 amounted to $3.5 million for the Research & Development Cluster, and $24,500 for the Opioid STR program. For all of their selections, the most recent audit report was not reviewed for purposes of ongoing monitoring as required by the Uniform Guidance. The Health System has a risk assessment form that is completed at contract inception for its subrecipients; however, the risk assessment is not reassessed annually for all subrecipients. The most recent risk assessment form was conducted in 2018 for 2 selections, in 2019 for 2 selections, in 2020 for 2 selections and in 2021 for 2 selections. PwC further noted that 7 of the 8 risk assessment forms selected for testing did not include explicit documentation detailing the subrecipient audit report review (such as what year was reviewed, what were the results of the review, etc.). Additionally, for one selection, the initial subrecipient risk assessment form was reviewed after the subrecipient award agreement was executed.

Status Update

Research Operations updated its subrecipient monitoring policy to explicitly state the ongoing monitoring activities that must be conducted and the frequency of required monitoring. Training was provided to the staff on January 19, 2024 who perform the risk assessment to ensure they are documenting the details of the review including the date and results of the subrecipient audit report review.

All Subrecipient Institutions were reviewed and assigned a risk level by August 17, 2023. To further monitor sub-recipients, an upgrade to the HRS grants system was completed and the sub-recipient monitoring module was made active on January 26, 2024. The module allows sub-recipient institutions to be added to the system as part of award set-up, the risk level assessed, and a date added for the annual review of the risk level. Documentation of review is added to the system. All sub-recipients were added to the new module of HRS on March 2, 2024 and staff training on the HRS sub-recipient module occurred

on March 14, 2024. The sub-recipient monitoring policy was revised on January 10, 2024 with the new procedure using the HRS module for tracking.

2022-004 - Procurement, Suspension and Debarment

Cluster: Research and Development
Federal Agency: Department of Health and Human Services, Department of Defense
Award Names: First-in-human clinical translation of a near-infrared, nerve-specific fluorophore to facilitate tissue-specific fluorescence-guided surgery; Self-Administered, Motor-Free, Cognitive Screening Battery for MS: Development and Initial Validation; Decision Making in Transmasculine Genital Reconstruction Surgery (TMGRS)
Award Numbers: 1R01NS116994-01A1; W81XWH2010330; R21DK124733
Assistance Listing Title: Extramural Research Programs in the Neurosciences and Neurological Disorders; Military Medical Research and Development; Diabetes, Digestive, and Kidney Diseases Extramural Research
Assistance Listing Number: 93.853; 12.420; 93.847
Award Year: 2021 - 2022
Pass-through entity: Not applicable

Summary

The Health System has a policy whereby purchases shall comply with Uniform Guidance for Grants and Cooperative agreements, as established in 2 CFR 200.320 Methods of Procurement. They have adopted $10,000 as their micro-purchase threshold. 2 CFR 200.318 requires that documentation of the history of the procurement, the procurement method and rationale for the method selected, selection of contract type, basis for contractor selection, and basis for the contract price to be included in the procurement file. Additionally, a non-Federal entity must have and use documented procurement procedures and is prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. The Health System's suspension and debarment policy requires suspension and debarment verifications to be completed for all vendors utilized on federal awards, regardless of expenditure amount.

As part of the Research and Development cluster procurement testing of new purchases greater than $10,000 there were 4 transactions selected for testing out of a population of 21 transactions totaling $481,000. PwC noted two transactions of $69,500 and $12,000 where there was no documentation of the vendor justification, but were determined to be sole source. We were able to provide PwC with an understanding of why the vendor was selected; however, this sole source justification was not documented in the procurement files. Additionally, as part of the testing over compliance with the Health System's suspension and debarment verification policy, PwC noted one vendor with expenditures of $1,400 where the suspension and debarment verification was not performed in advance of paying the related invoice. PwC received evidence of the suspension and debarment verification completed after invoice payment, where no exclusions were identified.

Status Update

Research Operations conducted staff training for Departmental Research Administrators to ensure staff are knowledgeable of the current policy and the documentation requirements related to purchases above the micro-purchase threshold in December 2023.

As of December 13, 2023, all vendors used for research supplies and services for sponsored projects have been reviewed. All Vendors have a contract in place and were added to D-H's ePro ordering system at the end of calendar year 2023. A standard control procedure was established in December 2023 for

vetting new vendors for suspension and debarment before any purchases are executed on sponsored awards and staff have been trained as of January 19, 2024. In order for a purchase order to be approved in research for a new vendor, documentation of a suspension and debarment check on the OIG Compliance Now LLC and SAM.GOV will need to be included within the documentation for submission as of March 31, 2024. Additionally, March 8, 2024, a standard control procedure was established for purchasing supplies and equipment that includes a process for urgent and sole source orders by completion of a justification form which is then documented and included with the purchase order.

2022-005 Eligibility and Allowable Costs

Cluster: Not applicable
Federal Agency: Department of Health and Human Services
Award Names: Substance Use Disorder Treatment and Recovery Support Services
Award Numbers: T1081685
Assistance Listing Title: Opioid STR
Assistance Listing Number: 93.788
Award Year: 2021 - 2022
Pass-through entity: NH Dept of Health and Human Services

Summary

To be eligible under the Substance Use Disorder Treatment and Recovery Support Services award, a patient must 1) have income below 400% of the federal poverty level, 2) be a resident of New Hampshire or experiencing homelessness in New Hampshire, and 3) be determined positive for substance use disorder. Additionally, patient income information for all eligible patients receiving services must be updated at a minimum interval of once every four weeks.

Cheshire Medical Center operates The Doorway program in Keene, NH. The Doorway connects patients positive for substance use disorder with support services and treatment, and receives a portion of its funding from the Substance Use Disorder Treatment and Recovery Support Services federal award. Through our testing of eligibility requirements for 25 patients, we noted the following:

- For all selections, no formal documentation was maintained regarding patient income levels.
- For all selections, income reassessments were not completed and documented at least once every four weeks.
- One selected patient was neither a resident of New Hampshire, nor experiencing homelessness in New Hampshire.

While The Doorway provides services to patients beyond those defined as eligible under the Substance Use Disorder Treatment and Recovery Support Services award, there is no differentiation between patients that are eligible or ineligible under the federal program. As a result of patients not being differentiated, time and effort incurred by personnel on the award is commingled with non-award activity. For example, a clinician's salary is funded under the award, but she is not seeing only eligible patients. As such, any time she spent treating a patient who is not eligible would be a questioned cost under the grant.

Status Update

See the current year finding 2024-005 and management response for additional information.

Dartmouth Health

Management's Views and Corrective Action Plan

2024-001—Cost Transfer Approvals

Cluster: Research and Development (also applies to other major programs referenced below)
Sponsoring Agency: All research and development cluster sponsoring agencies and Department of Health and Human Services (for the other major programs referenced below)
Award Names: All research and development cluster awards, all 93.912 awards, all 93.958 awards
Award Numbers: All research and development cluster awards, all 93.912 awards, all 93.958 awards
Assistance Listing Title: All research and development cluster assistance listing titles, Rural Health Care Services and Block Grants for Community Mental Health Services
Assistance Listing Number: All research and development cluster assistance listing numbers, 93.912, 93.958
Award Year: 2023-2024
Pass-through entity: All research and development cluster pass-through entities, New Hampshire Department of Health and Human Services, and University of New Hampshire (for the 93.958 other major program)

Management agrees with the finding related to cost transfer approval. The Dartmouth-Hitchcock Office of Research Operations experienced significant turnover in Fiscal Year 2024. Management will provide training materials for all new and existing staff in both the Research Post-Award and Research Finance areas to reemphasize the Cost Transfer Policy. Additionally, management will review the current policy on cost transfers to determine whether any updates are needed to better align with current business practices and compliance requirements by June 30, 2025.

Leadership Responsible: John Muhlen, System Vice President of Corporate Finance

Anticipated Completion Date: June 30, 2025

Dartmouth Health

2024-002—Timeliness of Effort Certification

Cluster: Research and Development (also applies to other major programs referenced below)
Sponsoring Agency: All research and development cluster sponsoring agencies, Department of Labor and Department of Health and Human Services (for the other major programs referenced below)
Award Names: All research and development cluster awards, all 17.268 awards, all 93.243 awards, all 93.912 awards, all 93.958 awards
Award Numbers: All research and development cluster awards, all 17.268 awards, all 93.243 awards, all 93.912 awards, all 93.958 awards
Assistance Listing Title: All research and development cluster assistance listing titles, H-1B Job Training Grants, Substance Abuse and Mental Health Services Projects of Regional and National Significance, Rural Health Care Services, Block Grants for Community Mental Health Services
Assistance Listing Number: All research and development cluster assistance listing numbers,17.268, 93.243, 93.912, 93.958
Award Year: 2023-2024
Pass-through entity: All research and development cluster pass-through entities, New Hampshire Department of Health and Human Services (for the 93.243 and 93.958 other major programs), University of New Hampshire (for the 93.958 other major program)

Management agrees with the finding related to effort certifications. Dartmouth-Hitchcock published a new effort policy on February 11, 2025, for all research staff to emphasize the importance of Principal Investigators and Research Staff certifying their efforts on grants promptly. Management will begin implementing and enforcing the policy starting with the quarter ending March 31, 2025.

Leadership Responsible: John Muhlen, System Vice President of Corporate Finance

Anticipated Completion Date: March 31, 2025

Dartmouth Health

2024-003—Key Personnel Change Approval
Cluster: Not applicable
Sponsoring Agency: Department of Health and Human Services
Award Names: Substance Use Disorder Treatment and Recovery
Award Numbers: Cheshire Medical Center 2019-BDAS-05-ACCES-04, Cheshire Medical Center 05-95-92-920510-7040-5007, RFP-2018-BDAS-05-INTEG
Assistance Listing Title: Opioid STR
Assistance Listing Number: 93.788
Award Year: 2023-2024
Pass-through entity: New Hampshire Department of Health and Human Services

Management agrees with the finding related to Key Personnel Change Approval at our member, Cheshire Medical Center. The post-award management of this grant is currently handled outside of the Dartmouth Health Research Finance and Post-Award department. Management aims to centralize this function by December 31, 2025. In the interim, Dartmouth Health Management will provide training to award operational staff to implement policies that align with the centrally managed awards by June 30, 2025. Specifically, the Member will conduct a monthly review of key personnel efforts to identify any potential changes that require notification to the New Hampshire Department of Health and Human Services or any award sponsor in which the Key Personnel Change compliance requirement is required.

Leadership Responsible: John Muhlen, System Vice President of Corporate Finance

Anticipated Completion Date: June 30, 2025

2024-004 Equipment Management (repeat finding of 2022-001)

Cluster: Research and Development
Federal Agency: All research and development cluster sponsoring agencies
Award Names: All research and development cluster awards
Award Numbers: : All research and development cluster awards
Assistance Listing Title: All research and development cluster assistance listing titles
Assistance Listing Number: All research and development cluster assistance listing numbers
Award Year: 2023- 2024
Pass-through entity: All research and development cluster pass-through entities

Management agrees with the finding related to Equipment Management. Management conducted a biannual physical inventory count of specific federally purchased research equipment in Fiscal Year 2024. Management did not include all required fields within the clinical engineering database as required by 2 CFR section 200.313 (d) (1) such as the percentage of Federal participation in the project costs for the Federal award under which the property was acquired, asset location and the use and condition of the equipment. Management will update the clinical engineering database to include these fields within the details by June 30, 2025.

Management did not verify the completeness of the listing against the entire federal equipment inventory. Management will establish a quarterly control in which Research Finance will reconcile federal equipment

Dartmouth Health

inventory within the clinical engineering database against the Corporate Finance federal equipment listing, starting with the quarter ending March 31, 2025.

Leadership Responsible: John Muhlen, System Vice President of Corporate Finance

Anticipated Completion Date: June 30, 2025

2024-005 Eligibility and Allowable Costs (repeat finding of 2022-005) Cluster: Not applicable
Federal Agency: Department of Health and Human Services
Award Names: Substance Use Disorder Treatment and Recovery Support Services
Award Numbers: Cheshire Medical Center 2019-BDAS-05-ACCES-04, Cheshire Medical Center 05-95-92-920510-7040-5007, RFP-2018-BDAS-05-INTEG
Assistance Listing Title: Opioid STR
Assistance Listing Number: 93.788
Award Year: 2023 - 2024
Pass-through entity: NH Dept of Health and Human Services

Management agrees with the finding regarding Cheshire Medical Center's eligibility and allowable costs. Management will implement a control starting with the month ending April 30, 2025, to conduct a retrospective review of patient service revenue charges incurred during that month and allocate costs in a manner that aligns with the eligibility and income requirements of the award. Using this methodology, management will identify the eligible population and appropriately incur allowable expenses associated with the award.

Management will initiate a bi-weekly process to review upcoming appointments and the most recent eligibility check on recurring patients. If, during this process, a patient is identified who requires an eligibility check based on award criteria (i.e., whichever is later: four weeks or the individual's next appointment), Management team will perform re-enrollment procedures to validate that the individual is still eligible.

Leadership Responsible: John Muhlen, System Vice President of Corporate Finance

Anticipated Completion Date: June 30, 2025

TRUSTEES AND BOARD OFFICERS
Effective: January 1, 2025

Mark W. Begor, MBA (Kristen) Board Chair *Chief Executive Officer, Equifax*
Joanne M. Conroy, MD *Ex-Officio: CEO & President, Dartmouth-Hitchcock/Dartmouth Health*
Kathleen "Kathy" M. Fisher, MBA (Rocco Maggiotto) *Retired Chief Investment Officer, AllianceBernstein*
Thomas P. Glynn, PhD (Marylou Batt) Board Treasurer *Retired Adjunct Lecturer, Harvard Kennedy School of Government*
Maria D. Padin, MD, FACOG *Chief Medical Officer, Southern Region/Community Group Practices (CGPs), Dartmouth-Hitchcock*
Richard J. Powell, MD (Roshini Pinto-Powell, MD) *Section Chief, Vascular Surgery; Professor of Surgery and Radiology*
Thomas Raffio, MBA, FLMI (Ellen) *President & CEO, Northeast Delta Dental*
Edward Howe Stansfield, III, MA (Amy) Board Secretary *Retired Senior Financial Advisor, Resident Director, of Bank of America/Merrill Lynch*
Paul A. Taheri, MD, MBA (Kay) *Clinical Partner – Welsh Carson Anderson and Stowe*
Pamela Austin Thompson, MS, RN, FAAN (Robert) *Chief executive officer emeritus of the American Organization of Nurse Executives (AONE)*

Governance Oversight:
Kimberley A. Gibbs
Director, Executive Administration and Governance

Administrative Support:

Primary
Claire M. Lillie
Exec. Coordinator for Governance & Leadership

Backup
Laura K. Rondeau
Exec. Coordinator for Governance & Leadership

CONTRACTOR NAME

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Cathy Bean (Brittis)	Child Advocacy Program Director	$122,574	0%	$0
Jocelyn Thompson	Forensic Interview Specialist	$74,714	100%	$37,358
Samantha Townsend	Intake Coordinator	$51,834	100%	$25,917
Myriem Moody	Forensic Interview Specialist	$55,120	100%	$27,560
Melissa Hayes	Behavioral Health Clinician	$88,046	11.7%	$5,151

Cathy Brittis , MSW

Summary

Master's level social worker with strong work experience in the area children protection and family support. Strength based approach in working with children, adolescents and families. Strengths include; assessment, crisis intervention, case management, support, advocacy, mediation skills, collaborative teamwork, and forensic interviewing skills

Education

1993 – 1995 University of Vermont, Burlington, Vermont

Masters of Social Work

1987 – 1991 St. Michael's College Colchester, Vermont

Bachelor of Arts in Psychology

Professional experience

Child Advocacy Center Program Director, Child Advocacy Center of Grafton and Sullivan Counties at Dartmouth Hitchcock Medical Center, Lebanon, NH (9/05-present)

- Oversee all aspects of the development and functioning of the Child Advocacy Center (CAC) to include financial management, sustainability needs, agency and community outreach, needs assessments,and facilitation of CAC related meetings.
- Coordinate center services with participating agencies including child protection, law enforcement; prosecution, crisis services, medical and mental health professionals.
- Oversee and conduct forensic interviews of children who have been referred to the CAC for evaluation of child abuse.
- Coordinate referrals to needed services for families who have come to the CAC.
- Provide expert and/or fact based testimony as needed in criminal and child protection proceedings
- Supervise staff of forensic interviewers and intake coordinators
- Maintain National Accreditation of our CAC programs with the National Children's Alliance.

Interim Investigative Supervisor, Department for Children and Families, State of Vermont, White River Jct., VT (7/05 – 9/05)

- Responsible for screening all intakes of child abuse and neglect.
- Assign reports to investigators and provide ongoing guidance and supervision through the investigation process to the investigator.
- Oversee that investigative policy and procedures are being followed by all employees.
- Provide training on mandated reporting and child abuse and neglect to community agencies.

Social Work Investigator, Department for Children and Families, State of Vermont, White River Jct., VT (8/95 – 7/05)

- Responsible for investigating reports of child abuse and neglect.
- Conduct interviews with children and families around allegations of child abuse and neglect. Assessing the strengths, risk factors, and safety concerns for the families. Providing crisis intervention, mediation and support services to these families.
- Facilitate/Support meetings with family members and community service providers.
- Member of the Orange East Family Support Team and the Child Advocacy Center at the Family Place, working collaboratively with community providers and families to ensure the safety of children.
- Support and Empower families in accessing necessary services to ensure the safety of their children and maintain family unity.
- Serve as Statewide Trainer of forensic interviewing and investigative skills workshop.
- Provide ongoing education and support to area school staff and other community providers in regards to reporting and investigating child abuse.

Spectrum Outreach Worker/Intern, Spectrum Youth and Family Services, Burlington, VT (9/94 – 5/95)

- Provided screenings, intakes, assessments and referrals to adolescents who were homeless or runaway. Promoted family reunification when appropriate.
- Case managed and supported homeless youth through independent living programs.
- Co-facilitated an independent living skills group for youth, enhancing skills for youth to live on own.
- Provided supervision to Peer Outreach Workers (youth who provided outreach services to kids "at risk" on the streets of Burlington)
- Assisted in the development of a shelter for run-away and homeless youth. Created rules, intake forms, consents, waivers, and other forms pertinent to procedural development.
- Provided crisis intervention via drop-in center and twenty-four hour hotline. Assessed crisis calls and provided appropriate interventions and safety plans.

Social Work Investigator Intern, SRS, Burlington, Vermont (9/93-5/94)

- Conduct interviews with children and families around allegations of child abuse and neglect. Assessing the strengths, risk factors, and safety concerns for the families. Providing crisis intervention, mediation and support services to these families.

Crime Victim Advocate, Family Services of the Mid-Hudson and Harlem Valleys, Poughkeepsie, NY (5/92-8/93)

- Provided 24 hour emergency rape/domestic violence crisis counseling via walk-ins, hotline, and police/hospital assistance
- Established and supervised an emergency financial assistance program for victims of crime.
- Prepared victims for the court process and advocated on behalf of the victim.

- Provided group treatment to victims of crime. Co-facilitated a support group for victims of domestic violence. Facilitated a sexual harassment group for female adolescents.
- Created and presented outreach programs and crime prevention workshops for the schools of Dutchess County.

- Gathered pertinent data and responsible for submitting quarterly and annual reports to funding sources. Assisted in the writing of grant proposals to promote services, which were needed in the community.

Placement Prevention Worker/Intern, Baird Center for Children and Families, Burlington, VT (1/91-5/91)

- Worked with children and families "at risk" to promote safety and family unity.
- Provided intensive therapeutic services in the home.
- Provided counseling, education, and support to parents to improve their child management skills, prevent family dissolution, maximize the utilization of family resources towards improving parents ability to adequately meet the social, emotional, educational, and physical needs of their children.

Relevant Research

Child Abuse; Domestic Violence; Emotional Maltreatment of Children and Adolescents; Foster Care Vs. Kinship Care for culturally diverse populations; Mental Health Issues Related to Youth Homelessness

Awards received

Susan P. LaGasse Award for Excellence in Casework Practice for the Sate of Vermont, Department of Social and Rehabilitation Services, (2000)

Lebanon Police Department, Citizen of the Year Award - 2009

References will be furnished upon request

Jocelyn "Jody" Thompson

EDUCATION

BA, Social Work, University of New Hampshire 2001

CURRENT POSITION

Forensic Interview Specialist/Team Coordinator and Case Manager
Child Advocacy Center of Grafton & Sullivan Counties at DHMC
Lebanon NH February 2007-present

- Coordinate forensic interviews with multidisciplinary team (MDT) including law enforcement, child protective services workers, prosecutors, mental health, medical and crisis and victims services providers.
- Conduct child forensic interviews and extended forensic interviews, including specialized training in children/adults with special needs
- Participate and facilitate pre and post interview MDT meetings
- Arrange referrals for clients to outside agencies, such as mental health, specialized medical care, and crisis services
- Triage and coordinate resolution to obstacles families encounter during the investigative process
- Case Manage resources for families involved in the justice system
- Created Statewide Peer Review for Forensic Interviewers
- Certified National Facilitator of Darkness to Light Stewards of Children Sexual Abuse Training
- Direct knowledge of local and New Hampshire resources relevant to support victims in the criminal justice system, including Victims Compensation
- Lead monthly case reviews with team members to discuss techniques and skills used to investigate the cases.

PAST RELEVENT EMPLOYMENT

Intake and Development Director - Child Advocacy Center of Rockingham County, Portsmouth, NH March 2002-September 2005

Joined the CACRC when it was in its infancy and, with the Executive Director, turned the Center into a successful pilot program for each county in NH to model.

- Coordinated all investigative forensic interviews (approximately 400 per year) with multidisciplinary teams consisting of law enforcement officers, child protective services

workers, county and state prosecutors, mental health, medical and crisis services providers.

- First point of contact with family members of children in need of services. Often had to diffuse and mediate hostile or adversarial situations and reassure reluctant clients.
- Conducted child abuse forensic interviews.
- Led monthly case reviews with team members to discuss techniques and skills used to investigate the cases.
- Updated documentation/filing system and was responsible for maintaining secure records for approximately 1200 case files.
- Set up a satellite office in Derry, NH with the Executive Director.
- HIPAA Privacy Officer for agency.
- Responsible for coordinating all aspects of agency fundraising (approximately $50, 000 per year) working closely with volunteers. Solicited donations of goods, services and cash for large gala and golf tournament, the two largest fundraisers.
- Wrote the quarterly newsletter.

OTHER PROFESSIONAL EXPERIENCES

Social Worker-per diem, New London Hospital New London NH
November 2006-January 2008
Discharge planning and resource referrals for patients in acute care community hospital. All aspects of patient crisis management.
First Assistant Manager, Hanna Andersson Kittery ME November 2001-March 2002
Second in charge of large children's clothing store. Responsibilities include open and close store, balance cash registers and end of night deposits, delegate tasks and supervise staff of seven employees, provide exceptional customer service, conduct all recruiting, interviewing and hiring of new associates.
Direct Services Intern - Sexual Assault Support Services, Portsmouth, NH
May 2000-July 2002

- After internship ended, stayed on as a volunteer
- Provided direct services to clients by 24 hour crisis hotline and police, hospital and court accompaniments.
- Worked closely with county prosecutors, police and victim witness advocates.
- Guest speaker to teen groups at local schools and teen centers.
- Developed "Daytime Procedure Manual for Providing Direct Services" for the agency.
- Co-developed with two police officers a day long school resource officer training program dealing with dating violence.

Coordinated all support group tasks while the Coordinator of Support Groups was on vacation for one month. Spoke with potential clients to assess their group needs

Reference Available Upon Request

Samantha Townsend

Education

Southern New Hampshire University in Manchester, NH — May 2017
Bachelors of Arts in Psychology and Community Sociology
Concentration: Child & Adolescent Development
Cumulative GPA of 3.7, Psi Chi International Honor Society, National Honor Society for Collegiate Scholars
Won first place at SNHU's Undergraduate Research Day for Community Based Research

Relevant Experience

Intake Coordinator
Child Advocacy Center at DH Children's — **September 2019-Present**
- Responsible for receiving, managing, and coordinating all referrals with the MDT
- Triage cases based on case dynamics and safety needs
- Coordinate/Schedule CAC forensic interviews with necessary team members of the MDT
- Responsible for case tracking, data collection, and maintenance of database directory for all cases

Paraprofessional — **August 2017-August 2019**
Mount Lebanon School
- Support and assist learning in pre-kindergarten classrooms
- Model appropriate behavior and open-mindedness and reward student who do the same

Substitute — **May 2016- June 2017**
Lebanon School District
- Work in the absence of regular teacher to assist children understand subject matter
- Provide skills required for programmed lessons

Intern — **February 2017- April 2017**
Easterseals Child Development Center
- Interact and provide necessary support for child ages 2-3years old
- Support teachers in promoting an inclusive environment for children with development disabilities

Volunteer — **October 2016 to January 2017**
Elliot Hospital Child Life Department in Manchester, NH.
- Normalized the hospital environment
- Developed and modified activities based on developmental age and physical abilities
- Cleaned/organized the playroom
- Communicate effectively with Child Life Specialist, child, and child's guardian

Volunteer — **August 2016**
Barretstown SeriousFun Camp, Ireland
- Supervised children ages 11-14
- Provided emotional and mental support for the children attending
- Assisted the children and activity leaders in various challenging activities

Landscape Maintenance — **Summer 2013- 2016**
Hess Property and Services in Lebanon, New Hampshire
- Communicated effectively with the boss about where to go during the week
- Worked individually or on a team consisting no more than six people
- Completed time sensitive task of getting everyone's time sheets into the boss each week
- Trained new hires to pay attention to details while working at a fast pace

Tutor — **January to May 2015**
Southern New Hampshire University in Manchester, New Hampshire
- Articulated statistics in a clear way.
- Communicated with non-native English speakers
- Managed time between my classes and workload, tutor training, being present in the statistics class, and individual tutoring

MYRIEM (MEG) MOODY
[redacted]

SUMMARY

Organized and dependable professional with 6+ years of experience in administrative support, detailed communication, and cross-functional coordination. Skilled in team facilitation within child advocacy and emergency response settings, with strong knowledge of trauma dynamics and crisis support for children and families.

EXPERIENCE

Quechee Lakes Rentals by Portoro | Quechee, Vermont | June 2024 to June 2025
Homeowner Success Manager

- Oversee a portfolio of 170+ homeowners, providing support and assistance while addressing concerns.
- Maintain compliance and onboarding records, including rental applications and fire inspection documentation.
- Create and implement workflows to streamline communication, operations, and project coordination.
- Design homeowner resources, including welcome signs, house signage, and updated service provider lists.

Windsor County Special Investigation Unit and Child Advocacy Center | Norwich, Vermont | Dec 2021 to June 2024
Communications Coordinator & Victim's Advocate

- Provided trauma-informed support to children and families during forensic interviews, offering crisis intervention and guidance through abuse and neglect cases.
- Coordinated and facilitated monthly multidisciplinary team meetings, ensuring collaboration among agencies.
- Managed ongoing case organization, including weekly check-ins with families, investigative progress, and referrals for medical evaluations, therapy and other community resources.
- Maintained confidential case tracking systems, including referral status, case notes, and MDT communications.
- Collaborated closely with law enforcement, Department of Children and Families, medical and mental health providers, victim advocacy groups, prosecutors and other community partners.

Hartford Police | Hartford, Vermont | July 2019 to Feb 2022
Emergency Communications Specialist & 911 Call Taker

- Triaged 911 emergency calls, ensuring coordinated responses across multiple agencies.
- Maintained detailed, accurate records of critical incidents with discretion and confidentiality.
- Responded to 20+ emergency calls per day while remaining calm in high-pressure and trauma-related situations.
- Managed administrative tasks including discovery requests, expungement processing, and confidential filing.

EDUCATION

Southern New Hampshire University | 2025
Bachelor of Arts in Graphic Design and Media Arts

River Valley Community College | 2023
Associate of Science in Business Management | Certificate in Accounting

Achievements

Unsung Hero Award Recipient 2023
Awarded by the Windsor County Child Advocacy Center and the Children's Hospital at Dartmouth for "dedication, compassion, and commitment to the safety and wellbeing of children in Vermont."

MELISSA HAYES, LICSW

Professional Experience:

Dartmouth Hitchcock Health 09/2023 – Current

Behavioral Health Clinician – Child Advocacy Center

- Provide evidence based trauma treatment to children and families who are referred through the Child Advocacy Center at DH
- Conduct assessments and develop treatment plans to support diagnosis and clinical needs of the child
- Complete clinical documentation to monitor patients progress and provide program focused metrics
- Participate/Attend multidisciplinary team meetings to provide support, consultation, and education around the behavioral health needs of our clients and the impact on trauma to children and families whose lives are impacted by abuse.

Millbrook Wellness, PLLC 02/2022 - Current

Owner/Clinician

- Owner of my independent private practice
- Providing mental health treatment to adolescents and adults including psychosocial assessments, diagnosing, treatment planning, crisis intervention, and ongoing assessment of progress
- Complete clinical documentation and billing process for each session with clients
- Support the clients mental health through collaboration with outside providers like school staff and doctors on the client's treatment team

West Central Behavioral Health 07/2019 - 01/2022

Team Leader

- Supervised a team of clinicians providing mental health treatment to children and adolescents at a community mental health center
- Made sure the team completed clinical and administrative functions of the job including diagnostics, treatment planning, implementation of treatment modalities, documentation, and collaborating with team members
- Supervised individuals for their mental health license
- Participated in meetings with outside community members like schools and the Child Advocacy Center
- Introduced and managed new ventures in the workplace to streamline workplace productivity

West Central Behavioral Health 05/2015 - 07/2019

Child Clinician

- Complete psycho-social assessments during intakes with new clients through collecting information regarding past diagnoses, current symptomatology, family history, history of presenting illness, medical history, and client strengths
- Create measurable treatment plan goals with the client
- Collaborate with team members like case managers and psychiatrists to provide wrap around services for the client and their family
- Connect with community members to support the client in multiple environments
- Complete clinical documentation in the medical record in a timely manner including quarterly updates and annual reviews of the treatment progress
- Attend trainings to further clinical skill set

Education:

University of New England, Portland, ME
Master of Social Work 2015

Gordon College, Westbrook, MA
Bachelors of Social Work 2014

Training:

Trauma Focused Cognitive Behavioral Therapy, Dialectical Behavioral Therapy, Motivational Interviewing, Person-Centered Therapy, MATCH, CF-TSI

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 Child Advocacy Center of Coos County, Inc		**1.4. Grantee Address** 278 Main Street Lancaster, NH 03584	
1.5 Grantee Phone # (603)788-8201	**1.6. Account Number** 02-20-20-201510-2601 -073-500581	**1.7. Completion Date** 09/30/2026	**1.8. Grant Limitation** $59,500
1.9. Grant Officer for State Agency Kathleen Carr		**1.10. State Agency Telephone Number** (603) 271-3658	
If Grantee is a municipality or village district: **"By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."**			
1.11. Grantee Signature 1 Kimberly Preston		**1.12. Name & Title of Grantee Signor 1** Kimberly Preston, Executive Director	
Grantee Signature 2		**Name & Title of Grantee Signor 2**	
Grantee Signature 3		**Name & Title of Grantee Signor 3**	
1.13 State Agency Signature(s) Thomas D. Kaempfer		**1.14. Name & Title of State Agency Signor(s)** Thomas D. Kaempfer, Deputy Director of Admin	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) **By:** Christen Lavers **Assistant Attorney General, On:** / / 11/4/25			
1.16. Approval by Governor and Council (if applicable) **By:** **On:** / /			

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

Subrecipient Initials KP
Date 10/29/25

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

4. EFFECTIVE DATE: COMPLETION OF PROJECT.

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

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

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

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

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

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

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

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

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

7. RECORDS and ACCOUNTS.

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

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

8. with, the entity identified as the Grantee in block 1.3 of these provisions

8.1. PERSONNEL.

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

8.2. to perform such Project under all applicable laws.

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

8.3. the State, or who is a State officer or employee, elected or appointed.

The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant

9. Officer, and his/her decision on any dispute, shall be final.

9.1. DATA; RETENTION OF DATA; ACCESS.

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

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

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

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

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

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

11. EVENT OF DEFAULT: REMEDIES.

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

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

11.1.2 Failure to submit any report required hereunder; or

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

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

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

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

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

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

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

12. TERMINATION.

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

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

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

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

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

Subrecipient Initials

Date 10/29/25

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

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

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

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

17. INSURANCE.

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

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

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

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

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

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

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

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

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

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

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

Subrecipient Initials KP

Date 10/29/25

EXHIBIT A

-SPECIAL PROVISIONS-

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

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

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

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

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

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

Subrecipient Initials [illegible]

Date 10/29/25

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

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

7 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 DOJs, 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.

Subrecipient Initials KP

Date 10/29/25

EXHIBIT B

-SCOPE OF SERVICES-

1. The Subrecipient shall receive a subgrant from the New Hampshire Department of Justice as the State Agency (DOJ) for expenses incurred and services provided for forensic child advocacy interviews and direct victim services provided by the subrecipient including but not limited to expenses for personnel and benefits.

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

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

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

5. All correspondence and submittals shall be directed to:
   NH Department of Justice
   Grants Management Unit
   1 Granite Place South
   Concord, NH 03301
   603-271-8473 or sarah.e.sciuto@doj.nh.gov

Subrecipient Initials KP

Date 10/29/25

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 $59,500 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.

Subrecipient Initials

Date 10/29/25

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.

Child Advocacy Center of Coos County, Inc (Subrecipient) certifies that any funds awarded through this federal award shall be used to supplement existing funds for program activities and will not replace (supplant) nonfederal funds that have been appropriated for the purposes and goals of the grant.

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

Printed Name and Title of Authorized Signor: _____

Signature: _____

Subrecipient Initials _____

Date 10/29/25

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

Business ID: **608787**

Certificate Number: **0007170444**

IN TESTIMONY WHEREOF,

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

David M. Scanlan

Secretary of State

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

Kimberly Preston
Executive Director
cooscac@gmail.com

Child Advocacy Center of Coos County
Certificate of Authority

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

VOTED: That Kimberly Preston, Executive Director, is duly authorized to enter into contracts or agreements on behalf of the Child Advocacy Center of Coos County with the State of New Hampshire and any of its agencies or departments and is further authorized to execute any documents which may in her judgment be desirable or necessary to effect the purpose of this vote.

I, hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract to which this certificate is attached. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person listed above currently occupies the position indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the Child Advocacy Center of Coos County in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

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

Dated: 10-27-2025

Attested by: _____
Brian Beals, President of the Board of Directors, Child Advocacy Center of Coos County

The foregoing instrument was acknowledged before me, this day October 27, 2025, by Brian Beals.

Brenda J. Ladd
Name, Notary Public ~~or Justice of the Peace~~

Commission Expires: 06/28/2028

BRENDA J. LADD
NOTARY PUBLIC
Exp. June 28, 2028
NEW HAMPSHIRE

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 09/05/2025

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

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

PRODUCER	CONTACT NAME: Fairley Kenneally	
E & S Insurance Services LLC 21 Meadowbrook Lane P O Box 7425 Gilford NH 03247-7425	PHONE (A/C, No, Ext): (603) 293-2791	FAX (A/C, No): (603) 293-7188
	E-MAIL ADDRESS: fairley@esinsurance.net	

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Philadelphia Insurance Co	
INSURER B : FirstComp	27626
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED
Child Advocacy Center of Coos County
278 North Main Street
Lancaster NH 03584

COVERAGES **CERTIFICATE NUMBER:** 2025 **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [ ] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			PHPK2553718-016	07/01/2025	07/01/2026	EACH OCCURRENCE	$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 100,000
							MED EXP (Any one person)	$ 5,000
							PERSONAL & ADV INJURY	$ 1,000,000
							GENERAL AGGREGATE	$ 2,000,000
							PRODUCTS - COMP/OP AGG	$ 2,000,000
							Professional Liability	$ 1,000,000
	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [ ] HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident)	$
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
	[ ] UMBRELLA LIAB [ ] OCCUR [ ] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [ ] RETENTION $						EACH OCCURRENCE	$
							AGGREGATE	$
								$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N [Y] If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		WC0207490-06	07/01/2025	07/01/2026	[X] PER STATUTE [ ] OTH-ER	
							E.L. EACH ACCIDENT	$ 100,000
							E.L. DISEASE - EA EMPLOYEE	$ 100,000
							E.L. DISEASE - POLICY LIMIT	$ 500,000

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

CERTIFICATE HOLDER

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

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

Fairley Kenneally

NONPROFIT COVER SHEET

A. Entity Name: Child Advocacy Center of Coos County, Inc

B. Entity's Contact Information for Records Requests (e.g., resumes of key personnel; audited financial statements):

Kimberly Preston Executive Director cooscac@gmail.com (603) 788-8201
278 Main Street Lancaster, NH 03581

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses) E.g., John Doe (President)	Affiliations
Brian Beals (President)	Coos County Family Health Services
Eric Benjamin (Vice President)	Berlin Police Department
Julianne King (Secretary)	DHHS-DCYF
Alida Nelson (Director)	Northern Human Services
Megan Fellows (Director)	Response
Christine Brann (InterimTreasurer)	Groveton High School
Tyler Brennan (Director)	NH State Police
Kristen Kennett (Director)	Lancaster School District
Erin Qualter (Director)	Coos County Attorney's Office
Chrissy Grant (Director)	Berlin Elementary School
Julianne Gooden (Director)	Gorham Community Learning Center
Emma Dagesse (Director)	Service Credit Union

D. List Key Personnel (Resumes must be available upon request to the person(s) listed in section B or may be attached):

Name	Role	Annual Salary	Amount Paid From This Contract
Kimberly Preston	Executive Director/Forensic Interviewer	$69,992	$26,597
Jessica Ball	Forensic Interviewer/Team Coordinator	$57,492	$21,847
TBD	Family Support Specialist	$49,920	$0

DISCLOSURE OF LEGAL ACTIVITIES INVOLVING THE STATE OF NEW HAMPSHIRE OR ANOTHER GOVERNMENT ENTITY

E. Check one of the following:

[X] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**

[ ] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

_____

_____

_____

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

[X] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**

[ ] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**

[ ] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

** Note: Attached screen shot from the DOJ Registered Charities List found at:

https://mm.nh.gov/files/uploads/doj/remote-docs/registered-charities.pdf

FINANCIAL DISCLOSURES

G. Check one the following:

[X] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**

[ ] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**

[ ] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

1. INCOME STATEMENT

Revenue		Expenses	
Grants	$	*Compensation of officers, directors, and key personnel*	$
Donations	$		
Program Services Revenue	$	*Other salaries & wages*	$
Interest & Dividends	$	*Payroll taxes & employee benefits*	$
All other Revenue	$	*Occupancy, rent, utilities, and insurance*	$
Total Revenue	$	*Printing, publications, postage, office supplies, and IT*	$
		All other expenses	$
		Total Expenses	$

2. BALANCE SHEET

Assets		Liabilities	
Cash & Equivalents	$	*Accounts Payable*	$
Investments	$	*Loans Payable*	$
Real Estate (less any depreciation)	$	*All other liabilities*	$
Other Property & Equipment (less any depreciation)	$	Total Liabilities	$
Pledges, grants, accounts receivable	$		
All other assets	$		
Total Assets	$		

CHILD ADVOCACY CENTER OF COÖS COUNTY
Lancaster, New Hampshire

UNAUDITED FINANCIAL STATEMENTS
JUNE 30, 2022

cohos
ADVISORS
CERTIFIED PUBLIC ACCOUNTANTS

CHILD ADVOCACY CENTER OF COÖS COUNTY
Lancaster, New Hampshire

TABLE OF CONTENTS

cohos ADVISORS
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors of
Child Advocacy Center:

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

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

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

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

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

Cohos Advisors PLLC

May 12, 2023

COHOSADVISORS.COM • 603.788.4928PH 603.788.3830FAX
272 MAIN STREET, LANCASTER, NH 03584

FINANCIAL STATEMENTS

CHILD ADVOCACY CENTER OF COÖS COUNTY, INC. Exhibit A

Lancaster, New Hampshire

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2022

ASSETS	
Current assets	
Cash and cash equivalents	$ 62,783
Grants receivable	29,383
Investments	40,044
Total current assets	132,210
Long-term assets	
Office equipment and furniture	19,739
Less: accumulated depreciation	(17,566)
Total long-term assets	2,173
Total assets	$ 134,383
LIABILITIES AND NET ASSETS	
Current liabilities	
Accrued liabilities	2,185
Total current liabilities	2,185
Total liabilities	2,185
Net assets (Note 2)	
Without donor restrictions	132,198
With donor restrictions	-
Total net assets	132,198
Total liabilities and net assets	$ 134,383

See accompanying notes and accountants' review report.

CHILD ADVOCACY CENTER OF COÖS COUNTY, INC. Exhibit B

Lancaster, New Hampshire

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2022

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

See accompanying notes and accountants' review report.

CHILD ADVOCACY CENTER OF COÖS COUNTY, INC. Exhibit C

Lancaster, New Hampshire

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2022

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

See accompanying notes and accountants' review report.

CHILD ADVOCACY CENTER OF COÖS COUNTY, INC. Exhibit D

Lancaster, New Hampshire

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2022

Cash flows from operating activities	
Increase (decrease) in net assets	$ (4,514)
Add (deduct) charges (credits) to operations not using (providing) cash:	
Depreciation	2,895
Adjustments to reconcile net assets to cash provided by operating activities:	
(Increase) decrease in grants receivable	6,680
Increase (decrease) in accrued liabilities	876
Net cash provided by (used for) operating activities	5,937
Cash flows from investing activities	
(Reinvestment) maturity of long-term certificate of deposit	1,847
Interest (earned) on certificate of deposit	(230)
Net cash provided by (used for) investing activities	1,617
Net increase (decrease) in cash and cash equivalents	7,554
Cash and cash equivalents, July 1	55,229
Cash and cash equivalents, June 30	$ 62,783
Supplemental disclosures of cash flow information	
Cash paid during the year for:	
Interest	$ -

See accompanying notes and accountants' review report

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

NOTES TO FINANCIAL STATEMENTS

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

NATURE OF ACTIVITIES

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

BASIS OF ACCOUNTING

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

USE OF ESTIMATES

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

BASIS OF PRESENTATION

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

CASH AND CASH EQUIVALENTS

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

NOTES TO FINANCIAL STATEMENTS

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

INVESTMENTS

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

PROPERTY AND EQUIPMENT

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

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

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

CONTRIBUTIONS

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

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

GRANT REVENUE RECOGNITION

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

NOTES TO FINANCIAL STATEMENTS

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

INCOME TAXES

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

FUNCTIONAL EXPENSES

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

NOTE 2 – *Net Assets*

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

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

Net assets with donor restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. The Organization reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

NOTES TO FINANCIAL STATEMENTS

NOTE 3 – *Rented Facilities*

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

NOTE 4 – *Going Concern*

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

NOTE 5 – *Subsequent Events*

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

NOTES TO FINANCIAL STATEMENTS

NOTE 6 – *Liquidity and Availability*

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

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

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

NOTE 7 – *Functionalized Expenses*

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

NOTES TO FINANCIAL STATEMENTS

NOTE 8 – *Fair Value Measurements and Disclosures*

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

Level 1 – Quoted prices (unadjusted) in active markets for identical assets that can be accessed at the measurement date.

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly. These include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, inputs other than quoted prices that are observable for the asset, and market-corroborated inputs.

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

NOTE 8 – *Fair Value Measurements and Disclosures (continued)*

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

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

Child Advocacy Center of Coos County - Board Member Directory
(Last updated: 10/29/2025)

First Name	Last Name	Board Role	Assigned Committee	Term
Brian	Beals	President	Executive; Governance	3rd Year, 4th Term
Eric	Benjamin	Vice President	Executive; Governance	3rd Year, 2nd Term
Julianne	King	Secretary	Governance	1st Year, 2nd Term
Alida	Nelson	Director	Finance	1st Year, 1st Term
Megan	Fellows	Director	Executive; Finance	1st Year, 1st Term
Christine	Brann	Interim Treasurer	Finance	1st Year, 2nd Term
Tyler	Brennan	Director	Finance	1st Year, 2nd Term
Kristen	Kennett	Director	Governance	1st Year, 2nd Term
Erin	Qualter	Director	Governance	1st Year, 1st Term
Chrissy	Grant	Director		1st Year, 1st Term
Julianne	Gooden	Director		1st Year, 1st Term
Emma	Dagesse	Director		1st Year, 1st Term

Name	Position	Annual Salary
Kimberly Preston	Executive Director/Forensic Interviewer	$69,992
Executive Director/Forensic Interviewer	Forensic Interviewer/Team Coordinator	$57,491
TBD	Family Support Specialist	$49,920

KIMBERLY A. PRESTON

MAIL: [redacted]

PHONE: [redacted]

EMAIL: [redacted]

STEWARDSHIP ◆ ATTENTIVE ◆ CONSCIENTIOUS ◆ DILIGENT ◆ CREATIVE

Key skills and qualifications:

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

Professional Experience:

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

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

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

Education:

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

Previous Volunteer Organizations:

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

JESSICA BALL

[redacted]

EDUCATION

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

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

White Mountains Community College
Special Education Certificate

EXPERIENCE

The Child Advocacy Center of Coos County
Forensic Interviewer/MDT Coordinator
April 2019 - Present
◊Forensically interview children and adolescents regarding abuse or neglect allegations
◊Develop and maintain relationships with the multidisciplinary team, including law enforcement, child protection, prosecution, mental health, and medical services
◊Facilitate monthly case reviews
◊Provide outreach to the community regarding child abuse awareness and mandated reporting
◊Maintain client files, conduct data entry/generate reports, and other clerical duties as assigned

Response to Domestic and Sexual Violence
Volunteer
April 2019 - Present
◊Provide crisis intervention, support, and referrals to victims; participate in 24/hour crisis line

EXPERIENCE Continued

Response to Domestic and Sexual Violence
Direct Service Advocate
January 2017 – April 2019
◊Provide crisis intervention, court advocacy, support, and referrals to victims
◊Provide support for 24-hour crisis line regarding domestic and sexual violence
◊Partner with the Child Advocacy Center to support child abuse victims and their non-offending caregivers

Family Resource Center
Family Support Specialist
February 2014 – March 2016
◊Home visiting for child development, health, and nutrition education
◊Assisting families with resources, coordination of services, and access to community resources
◊Community outreach and education

Child and Family Services
Parent Aide
August 2014 – February 2015
◊Coordinating supervised visitation for families affected by abuse and neglect
◊Basic parenting and health/safety education for families

KEY SKILLS

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

COOPERATIVE PROJECT AGREEMENT
between the
STATE OF NEW HAMPSHIRE, **Department of Justice**
and the
University of New Hampshire of the UNIVERSITY SYSTEM OF NEW HAMPSHIRE

A. This Cooperative Project Agreement (hereinafter "Project Agreement") is entered into by the State of New Hampshire, **Department of Justice**, (hereinafter "State"), and the University System of New Hampshire, acting through **University of New Hampshire**, (hereinafter "Campus"), for the purpose of undertaking a project of mutual interest. This Cooperative Project shall be carried out under the terms and conditions of the Master Agreement for Cooperative Projects between the State of New Hampshire and the University System of New Hampshire dated November 13, 2002, except as may be modified herein.

B. This Project Agreement and all obligations of the parties hereunder shall become effective on the date the Governor and Executive Council of the State of New Hampshire approve this Project Agreement ("Effective date") and shall end on **09/30/26** If the provision of services by Campus precedes the Effective date, all services performed by Campus shall be performed at the sole risk of Campus and in the event that this Project Agreement does not become effective, State shall be under no obligation to pay Campus for costs incurred or services performed; however, if this Project Agreement becomes effective, all costs incurred prior to the Effective date that would otherwise be allowable shall be paid under the terms of this Project Agreement.

C. The work to be performed under the terms of this Project Agreement is described in the proposal identified below and attached to this document as Exhibits B and C, the content of which is incorporated herein as a part of this Project Agreement.
Project Title: **2026 Victim of Crime Services State Funding UNH uSafeUS Phase 2**

D. The Following Individuals are designated as Project Administrators. These Project Administrators shall be responsible for the business aspects of this Project Agreement and all invoices, payments, project amendments and related correspondence shall be directed to the individuals so designated.

State Project Administrator	**Campus Project Administrator**
Name: Thomas Kaempfer	Name: Gretchen Swain
Address: New Hampshire Department of Justice 1 Granite Place South Concord NH 03301-6397	Address: University of New Hampshire Sponsored Programs Administration 51 College Road Durham, NH 03824
Phone: 603-271-3658	Phone: 603-862-5385

E. The Following Individuals are designated as Project Directors. These Project Directors shall be responsible for the technical leadership and conduct of the project. All progress reports, completion reports and related correspondence shall be directed to the individuals so designated.

State Project Director Name:	**Campus Project Director**
Name: Rhonda Beauchemin	Name: Sharyn Potter
Address: New Hampshire Department of Justice 1 Granite Place South Concord NH 03301-6397	Address: Prevention Innovations Research Ctr UNH New England Center 15 Strafford Road, Suite G50 Durham, NH 03824
Phone: 603-271-7820	Phone: 603-862-3630

Campus
Initials_DH__
Date 11/10/25

F. Total State funds in the amount of **$140,892** have been allotted and are available for payment of allowable costs incurred under this Project Agreement. State will not reimburse Campus for costs exceeding the amount specified in this paragraph.

Check if applicable

☒ Campus will cost-share **0** % of total costs during the term of this Project Agreement.

☐ Federal funds paid to Campus under this Project Agreement are from Grant/Contract/ Cooperative Cooperative Agreement No. Agreement No. from US DOJ under CFDA# . Federal regulations required to be passed through to Campus as part of this Project Agreement, and in accordance with the Master Agreement for Cooperative Projects between the State of New Hampshire and the University System of New Hampshire dated November 13, 2002, are attached to this document as Exhibit B, the content of which is incorporated herein as a part of this Project Agreement.

G. Check if applicable

☐ Article(s) of the Master Agreement for Cooperative Projects between the State of New Hampshire and the University System of New Hampshire dated November 13, 2002 is/are hereby amended to read:

H. ☒ State has chosen **not to take** possession of equipment purchased under this Project Agreement.
☐ State has chosen **to take** possession of equipment purchased under this Project Agreement and will issue instructions for the disposition of such equipment within 90 days of the Project Agreement's end-date. Any expenses incurred by Campus in carrying out State's requested disposition will be fully reimbursed by State.

This Project Agreement and the Master Agreement constitute the entire agreement between State and Campus regarding this Cooperative Project, and supersede and replace any previously existing arrangements, oral or written; all changes herein must be made by written amendment and executed for the parties by their authorized officials.

IN WITNESS WHEREOF, the University System of New Hampshire, acting through the **University of New Hampshire** and the State of New Hampshire, **Department of Justice** have executed this Project Agreement.

By An Authorized Official of:
University of New Hampshire
Name: Dianne Hall
Title:Manager of Pre-Award Compliance
Signature and Date: Dianne Hall Digitally signed by Dianne Hall Date: 2025.10.23 12:01:05 -04'00'

By An Authorized Official of:
the New Hampshire Department of Justice
Name: Thomas Kaempfer
Title: Deputy Director of Administration
Signature and Date: Thomas D. Kaempfer 10/24/25

By An Authorized Official of: the New Hampshire Office of the Attorney General
Name: Christen Lavers
Title: Sr. Assistant Attorney General
Signature and Date: Christen Lavers 10/24/25

By An Authorized Official of: the New Hampshire Governor & Executive Council
Name:
Title:
Signature and Date:

Campus Initials DH
Date 10/23/25

EXHIBIT A

-SPECIAL PROVISIONS-

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

1 The Campus 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 Campus 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 state 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 Campus 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 Campus 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

Campus Initials DH
Date 10/23/25

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

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

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

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

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

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

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

8 **Applicability of Part 200 Uniform Requirements**

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

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

Campus Initials DH
Date 10/23/25

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

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

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

9 **Compliance with DOJ Financial Guide**

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

10 **Requirements related to "de minimis" indirect cost rate**

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

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

Any "subrecipient" at any tier must have written procedures in place to respond in the event of an actual or imminent "breach" (OMB M-17-12) if it (or a subrecipient)--(1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of "personally identifiable information (PII)" (2 CFR 200.79) within the scope of this award, grant-funded program or activity. The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to the New Hampshire Department of Justice, Grants Management Unit by the end of the business day in which the breach becomes known.

Campus Initials DH
Date 10/23/25

12 **Access to records**

The Campus (Subgrantee) shall provide the NH Department of Justice, and any of their duly authorized representatives access to any books, documents, papers, and records of the Subgrantee which are directly pertinent to this Subaward, for the purpose of making audits, examinations, excerpts, and transcripts.

13 **Requirements pertaining to prohibited conduct related to traffickingin persons**

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

14 **VOCA Requirements**

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

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

15 **The Campus agrees to submit quarterly performance reports on the performance metrics identified by OVC, and in the manner required by OVC.**

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

Campus Initials DH
Date 10/23/25

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

The Campus must collect and maintain data that measure the performance and effectiveness of activities under this award. The data must be provided to New Hampshire Department of Justice in the manner (including within the timeframes) specified by New Hampshire Department of Justice in the program solicitation or other applicable written guidance.

17 **The Campus understands that VOCA non-allowable personnel activities under this State Funding include:**

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

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

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

19 **Equipment purchased with State funds shall be listed by The Campus on the agency inventory.**

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

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

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

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

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

Campus Initials DH

Date 10/23/25

EXHIBIT B

-SCOPE OF SERVICES-

1. **Project Title:** 2026 Victim of Crime Services State Funding UNH uSafeUS Phase 2

2. **Project Period**: 01/01/2026-06/30/2026
   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.

3. **Objectives:** Provide resources to victims of sexual assault and educate regarding victim services available through uSafeUS.

4. **Scope of Work:** The Campus shall receive a subgrant from the State for expenses incurred that will provide resources to victims of sexual assault and educate regarding victim services available through UNH uSafeUS project.

5. **Deliverables Schedule:** N/ A

6. **Budget and Invoicing Instructions:**

Budget Items	State Funding	Cost Sharing	Total
Salaries and Wages	$71,820.00	$0.00	$71,820.00
Fringe Benefits	$21,620.00	$0.00	$21,620.00
Travel	$300.00	$0.00	$300.00
Equipment	$0.00	$0.00	$0.00
Tuition	$0.00	$0.00	$0.00
Supplies & Services	$9,100.00	$0.00	$9,100.00
Facilities & Admin	$38,052.00	$0.00	$38,052.00
Subtotals	$140,892.00	$0.00	$140,892.00

7. Campus will submit invoices to State on regular Campus invoice forms no more frequently than monthly and no less frequently than quarterly. Invoices will be based on actual project expenses incurred during the invoicing period, and shall show current and cumulative expenses by major cost categories as shown below. State will pay Campus within 30 days of receipt of each invoice. Campus will submit its final invoice not later than 75 days after the Project Period end date.

8. 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

Campus Initials DH

Date 10/23/25

EXHIBIT C

This Project Agreement is funded under a Grant/Contract/Cooperative Agreement to State from the sponsor specified in Project Agreement article F. All applicable requirements, regulations, provisions, terms and conditions of this Grant/Contract/Cooperative Agreement are hereby adopted in full force and effect to the relationship between State and Campus, except that wherever such requirements, regulations, provisions and terms and conditions differ for INSTITUTIONS OF HIGHER EDUCATION, the appropriate requirements should be substituted (e.g., OMB Circulars A-21 and A-110, rather than OMB Circulars A-87 and A-102). References to Contractor or Recipient in the language will be taken to mean Campus; references to the Government or State Awarding Agency will be taken to mean Government/Federal Awarding Agency or State or both, as appropriate.

Special Federal provisions are listed here: ☐ None or **Uniform Guidance issued by the Office of Management and Budget (OMB) in lieu of Circulars listed in paragraph above. Subrecipients shall be compliant at all times with the terms, conditions and specifications detailed in the attached Special Conditions at Exhibit A, Exhibit B, and Exhibit C which are subject to annual review .**

Campus Initials DH
Date 10/23/25

EXHIBIT C

- PAYMENT TERMS-

1. The Campus shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT B.

2. The Campus will submit invoices to State on regular Campus invoice forms no more frequently than monthly and no less frequently than quarterly. Invoices will be based on actual project expenses incurred during the invoicing period, and shall show current and cumulative expenses by major cost categories as shown below. State will pay Campus within 30 days of receipt of each invoice. Campus will submit its final invoice not later than 75 days after the Project Period end date.

3. The Campus 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.

4. The State's obligation to compensate The Campus under this Agreement shall not exceed the price limitation set forth in section F of this agreement.

   4a. The Campus shall be awarded an amount not to exceed $140,892 of the total Grant Limitation from 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.

   4b. 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.

Campus Initials DH
Date 10/23/25

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.

The Campus (Subrecipient) certifies that any state funds awarded shall not replace (supplant) federal funds that have been appropriated for the purposes and goals of the grant.

The Campus (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: Dianne Hall, Manager Pre-Award Compliance

Signature: Dianne Hall Digitally signed by Dianne Hall Date: 2025.10.23 12:05:45 -04'00'

Campus Initials DH

Date 10/23/25

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 Victims, Inc., The Joan Ellis Victim Assistance Network		**1.4. Grantee Address** 107 Highland Street Rochester, NH 03867	
1.5 Grantee Phone # (603)833-5135	**1.6. Account Number** 26010000-073-500581	**1.7. Completion Date** 09/30/2026	**1.8. Grant Limitation** $ 42,500
1.9. Grant Officer for State Agency Kathleen Carr		**1.10. State Agency Telephone Number** (603) 271-3658	
If Grantee is a municipality or village district: **"By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."**			
1.11. Grantee Signature 1 Patricia A. Rainboth		**1.12. Name & Title of Grantee Signor 1** Patricia A. Rainboth - Executive Director	
Grantee Signature 2 Nancy Higgins		**Name & Title of Grantee Signor 2** Nancy Higgins President	
Grantee Signature 3 Kristina Quay		**Name & Title of Grantee Signor 3** Kristina Quay Treasurer	
1.13 State Agency Signature(s) Thomas D. Kaempfer		**1.14. Name & Title of State Agency Signor(s)** Thomas D. Kaempfer, Deputy Director of Admin	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) **By:** Christen Lavers **Assistant Attorney General, On:** / / 11/6/25			
1.16. Approval by Governor and Council (if applicable) **By:** **On:** / /			

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

Subrecipient Initials PAR
Date 10/29/25

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

4. EFFECTIVE DATE: COMPLETION OF PROJECT.

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

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

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

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

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

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

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

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

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

7. RECORDS and ACCOUNTS.

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

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

8. with, the entity identified as the Grantee in block 1.3 of these provisions

8.1. PERSONNEL.

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

8.2. to perform such Project under all applicable laws.

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

8.3. the State, or who is a State officer or employee, elected or appointed.

The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant

9. Officer, and his/her decision on any dispute, shall be final.

9.1. DATA; RETENTION OF DATA; ACCESS.

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

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

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

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

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

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

11. EVENT OF DEFAULT: REMEDIES.

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

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

11.1.2 Failure to submit any report required hereunder; or

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

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

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

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

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

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

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

12. TERMINATION.

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

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

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

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

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

Subrecipient Initials Mar

Date 10/29/25

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

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

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

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

17. INSURANCE.

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

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

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

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

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

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

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

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

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

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

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

Subrecipient Initials _____

Date 10/29/25

EXHIBIT A

-SPECIAL PROVISIONS-

Victims, Inc., The Joan Ellis Victim Assistance Network as the Grantee (hereinafter referred to as shall be compliant at all times with the terms, conditions and specifications detailed below, which are subject to annual review.

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

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

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

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

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

Subrecipient Initials _____

Date 10/29/25

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

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

7 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 DOJs, 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.

Subrecipient Initials Aa 10/29/25

Date _____

EXHIBIT B

-SCOPE OF SERVICES-

1. The Subrecipient shall receive a subgrant from the New Hampshire Department of Justice as the State Agency (DOJ) for expenses incurred and services provided for direct victim services by the subrecipient through including but not limited to expenses for personnel, benefits, supplies, and other expenses including, insurance, rent and utilities.

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

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

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

5. All correspondence and submittals shall be directed to:
   NH Department of Justice
   Grants Management Unit
   1 Granite Place South
   Concord, NH 03301
   603-271-8473 or sarah.e.sciuto@doj.nh.gov

Subrecipient Initials PA

Date 10/29/25

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 $42,500 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.

Subrecipient Initials [signature]

Date 10/29/25

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.

Victims, Inc., The Joan Ellis Victim Assistance Network(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.

Victims, Inc., The Joan Ellis Victim Assistance Network(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: Patricia H. Rainboth, Executive Director

Signature: Patricia H. Rainboth

Subrecipient Initials PR

Date 10/29/25

State of New Hampshire

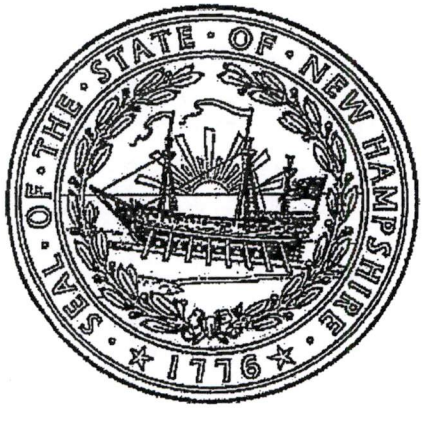
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that VICTIMS, INC., THE JOAN ELLIS VICTIM ASSISTANCE NETWORK is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on October 29, 1991. 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: **162425**

Certificate Number: **0007167695**



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 24th day of April A.D. 2025.

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Nancy Higgins (name), President (title), Victims, Inc., The Joan Ellis Victim Assistance Network, hereby certify that:

1. I duly certify I serve on the Victims, Inc., The Joan Ellis Victim Assistance Network, Board of Directors.

2. I hereby certify that Patricia Rainboth, Exec. Dir. (name & title) is authorized on behalf of Victims, Inc., The Joan Ellis Victim Assistance Network, to enter into a contract with the State of New Hampshire regarding the VOCA-Ampl. Fund (grant name). Further, Patricia Rainboth (name) is authorized 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. I hereby certify that this authority has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment/agreement to which this certificate is attached. This authority was valid thirty (30) days prior to and remains valid for thirty (30) days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the Victims, Inc., The Joan Ellis Victim Assistance Network. To the extent that there are any limits on the authority of any listed individual to bind the Victims, Inc., The Joan Ellis Victim Assistance Network, in contracts or other agreements with the State of New Hampshire, all such limitations are expressly stated herein.

4. This authorization was approved by the Board of Directors on 10/30/25.

10/30/25
Dated

Nancy Higgins
Signature of Board Member
Name: Nancy Higgins
Title: President

BLAKE A STOLL
STATE OF
-MY-
COMMISSION
EXPIRES
AUGUST 23, 2028
NEW HAMPSHIRE
NOTARY PUBLIC

x

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
11/03/2025

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

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

PRODUCER	CONTACT NAME: George Jenness	
Jenness And Jenness Agency, Inc. 571 Pickering Road PO Box 7337 Rochester NH 03839	PHONE (A/C, No, Ext): (603)332-3030	FAX (A/C, No): (603)332-3093
	E-MAIL ADDRESS: gjenness@jennessinsurance.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A : MMG Insurance Company	
INSURED The Joan Ellis Victim Assistance Network PO Box 455 Rochester NH 03866-0455	INSURER B : FirstComp Insurance Company	
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

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

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			BP10892080	09/18/2025	09/18/2026	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG $	$ 1000000 $ 250000 $ 5000 $ 1000000 $ 2000000 $ 2000000 $
	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] ALL OWNED AUTOS [ ] SCHEDULED AUTOS [ ] HIRED AUTOS [ ] NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) $	$ $ $ $ $
	[ ] UMBRELLA LIAB [ ] OCCUR [ ] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [ ] RETENTION $						EACH OCCURRENCE AGGREGATE $	$ $ $
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory In NH) Y/N: Y If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		WC0097279-15	10/06/2025	10/06/2026	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 100,000 $ 100,000 $ 500,000

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

Social Service organization

Officers excluded for Workers Comp are John Donohue, Paul Rainboth and Nancy Higgins

CERTIFICATE HOLDER

NH Dept of Justice
1 Granite Place South
Concord NH 03301

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

George B. Jenness

Fax: Email:

NONPROFIT COVER SHEET

A. Entity Name: Victims, Inc., The Joan Ellis Victim Assistance Network

B. Entity's Contact Information for Records Requests (e.g., resumes of key personnel; audited financial statements):

Pat Rainboth Executive Director pat.rainboth@victimsinc.org (603) 335-7777

107 Highland St Rochester, NH 03868

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses) E.g., John Doe (President)	Affiliations
Nancy Higgins (President)	Retired School Teacher
Kristina Guay (Treasurer)	Retired from Unitil Finance Department
Tori Gerlt (Secretary)	City of Rochester Chamber
Michael Cicchetti	Retired Superintendent of Schools
Maureen Steer	Cornerstone VNA
Jill Monbleau	Portsmouth Naval Shipyard
Melissa Menter	Wentworth Douglass Hospital

D. List Key Personnel (Resumes must be available upon request to the person(s) listed in section B or may be attached)**:**

Name	Role	Annual Salary	Amount Paid From This Contract
Pat Rainboth	Executive Director	$80,000	$19,500
Kimberly Starling	Victim Advocate	$62,400	$8,190

DISCLOSURE OF LEGAL ACTIVITIES INVOLVING THE STATE OF NEW HAMPSHIRE OR ANOTHER GOVERNMENT ENTITY

E. Check one of the following:

[X] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**

[ ] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

_____

_____

_____

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

[X] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**

[ ] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**

[ ] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

** Note: Attached screen shot from the DOJ Registered Charities List found at:

https://mm.nh.gov/files/uploads/doj/remote-docs/registered-charities.pdf

FINANCIAL DISCLOSURES

G. Check one the following:

[ ] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**

[X] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**

[ ] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

1. INCOME STATEMENT

	Revenue		Expenses
Grants	$	*Compensation of officers, directors, and key personnel*	$
Donations	$		
Program Services Revenue	$	*Other salaries & wages*	$
Interest & Dividends	$	*Payroll taxes & employee benefits*	$
All other Revenue	$	*Occupancy, rent, utilities, and insurance*	$
Total Revenue	$	*Printing, publications, postage, office supplies, and IT*	$
		All other expenses	$
		Total Expenses	$

2. BALANCE SHEET

Assets	
Cash & Equivalents	$
Investments	$
Real Estate (less any depreciation)	$
Other Property & Equipment (less any depreciation)	$
Pledges, grants, accounts receivable	$
All other assets	$
Total Assets	$

Liabilities	
Accounts Payable	$
Loans Payable	$
All other liabilities	$
Total Liabilities	$

6156

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2022
Open to Public Inspection

A For the 2022 calendar year, or tax year beginning 07/01/22 , and ending 06/30/23

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: VICTIMS, INC.
Doing business as:
Number and street (or P.O. box if mail is not delivered to street address): PO BOX 455
Room/suite:
City or town, state or province, country, and ZIP or foreign postal code: ROCHESTER NH 03868

D Employer identification number: 22-3152490
E Telephone number:
G Gross receipts $: 741,465

F Name and address of principal officer:
KRISTEN EDWARDS
1200 ELM STREET UNIT 302
MANCHESTER NH 03101

H(a) Is this a group return for subordinates? ☐ Yes ☒ No
H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

H(c) Group exemption number:

J Website: WWW.VICTIMSINC.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1991

M State of legal domicile: NH

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
SEE SCHEDULE O

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)	3	5
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	5
5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	2
6 Total number of volunteers (estimate if necessary)	6	35
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	91,800	91,500
9 Program service revenue (Part VIII, line 2g)		0
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,200	9,965
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	110,900	86,000
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	204,900	187,465
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	140,120	140,770
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) 0		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	48,650	49,000
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	188,770	189,770
19 Revenue less expenses. Subtract line 18 from line 12	16,130	-2,305

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	604,322	600,507
21 Total liabilities (Part X, line 26)	37,850	36,340
22 Net assets or fund balances. Subtract line 21 from line 20	566,472	564,167

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer
KRISTEN EDWARDS PRESIDENT
Type or print name and title
Date

Paid Preparer Use Only

Print/Type preparer's name: RONDA J KILANOWSKI, CPA	Preparer's signature: Ronda J Kilanowski RONDA J KILANOWSKI, CPA	Date: 05/14/24	Check ☐ if self-employed	PTIN: P00234628
Firm's name: MALONE, DIRUBBO & COMPANY, P.C.			Firm's EIN:	02-0436087
Firm's address: 501 UNION AVE, STE 1 LACONIA, NH 03246-2817			Phone no.	603-528-2241

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.
DAA

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☒

1 Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 154,170 including grants of $) (Revenue $)

SERVICES WERE PROVIDED TO 716 VICTIMS OF CRIME AND TRAUMA DURING THE CURRENT YEAR. EACH VICTIM RECEIVED A MINIMUM OF 3 SERVICES, CONSISTING OF TRAUMA INTERVENTION, COURT ADVOCACY, CORRESPONDENCE, SUPPORT GROUP, OR OUT-OF-OFFICE VISITS.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

N/A

4c (Code:) (Expenses $ including grants of $) (Revenue $)

N/A

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 154,170

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19	X	
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, *instructions for applicable filing thresholds, conditions, and exceptions*):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O.	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	1		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			X

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	2		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.		13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.		15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		16		X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.		17		

Part VI Governance, Management, and Disclosure *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI ..... [X]

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	5		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	5		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.	12a	X	
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12b	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12c	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	13	X	
13	Did the organization have a written whistleblower policy?	14	X	
14	Did the organization have a written document retention and destruction policy?	15a	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	15b		X
a	The organization's CEO, Executive Director, or top management official			
b	Other officers or key employees of the organization			
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed NH

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

PATRICIA RAINBOTH, EXEC. DIR. PO BOX 455
ROCHESTER NH 03867 603-335-7777

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) PATRICIA RAINBOTH	40.00									
EXEC DIRECTOR	0.00	X		X				93,000	0	0
(2) TORI GERLT	3.00									
SECRETARY	0.00	X		X				0	0	0
(3) KRISTEN EDWARDS	3.00									
PRESIDENT	0.00	X		X				0	0	0
(4) NANCY-JO HIGGINS	2.00									
TREASURER	0.00	X		X				0	0	0
(5) MATTHEW CRAVENS	1.00									
DIRECTOR	0.00	X						0	0	0
(6) MICHEAL CICCHETTI	2.00									
DIRECTOR	0.00	X						0	0	0
(7) KRISTINA GUAY	5.00									
TREASURER	0.00			X				0	0	0
(8)										
(9)										
(10)										
(11)										

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal								93,000		
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								93,000		

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 0

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	85,000			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	6,500			
	g Noncash contributions included in lines 1a-1f	1g	$			
	h **Total.** Add lines 1a–1f		91,500			
Program Service Revenue		Business Code				
	2a					
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a–2f					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		9,965			9,965
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents 6a					
	b Less: rental expenses 6b					
	c Rental inc. or (loss) 6c					
	d Net rental income or (loss)					
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory 7a					
	b Less: cost or other basis and sales exps. 7b					
	c Gain or (loss) 7c					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including $ ..... of contributions reported on line 1c). See Part IV, line 18 8a					
	b Less: direct expenses 8b					
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19 9a	640,000				
	b Less: direct expenses 9b	554,000				
	c Net income or (loss) from gaming activities		86,000			86,000
	10a Gross sales of inventory, less returns and allowances 10a					
	b Less: cost of goods sold 10b					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
	11a					
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a–11d					
	12 **Total revenue.** See instructions		187,465	0	0	95,965

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	93,000	70,680	22,320	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	36,000	30,600	5,400	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	4,570	3,656	914	
10 Payroll taxes	7,200	5,760	1,440	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	4,000	3,400	600	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses	3,450	2,932	518	
14 Information technology				
15 Royalties				
16 Occupancy	16,800	16,275	525	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	6,800	5,780	1,020	
23 Insurance	3,400	2,720	680	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a AUTOMOBILE	4,000	3,400	600	
b TELEPHONE	3,200	2,720	480	
c DUES & SUBSCRIPTIONS	3,000	2,550	450	
d CONSULTANTS/CONTRACTS	3,000	2,550	450	
e All other expenses	1,350	1,147	203	
25 **Total functional expenses.** Add lines 1 through 24e	189,770	154,170	35,600	0
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing			1	
	2	Savings and temporary cash investments		380,000	2	352,000
	3	Pledges and grants receivable, net		16,600	3	15,800
	4	Accounts receivable, net		3,600	4	3,200
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		400	9	350
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 36,170			
	b	Less: accumulated depreciation	10b 15,899	27,048	10c	20,271
	11	Investments—publicly traded securities			11	
	12	Investments—other securities. See Part IV, line 11			12	
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		176,674	15	208,886
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		604,322	16	600,507
Liabilities	17	Accounts payable and accrued expenses		350	17	340
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		37,500	25	36,000
	26	**Total liabilities.** Add lines 17 through 25		37,850	26	36,340
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		566,472	27	564,167
	28	Net assets with donor restrictions			28	
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		566,472	32	564,167
	33	Total liabilities and net assets/fund balances		604,322	33	600,507

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	187,465
2	Total expenses (must equal Part IX, column (A), line 25)	2	189,770
3	Revenue less expenses. Subtract line 2 from line 1	3	-2,305
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	566,472
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	564,167

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization: VICTIMS, INC.

Employer identification number: 22-3152490

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: .....

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: .....

10 ☒ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations .....

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f)) 14 %

15 Public support percentage from 2021 Schedule A, Part II, line 14 15 %

16a **33 1/3% support test—2022.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support test—2021.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test—2022.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test—2021.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	87,069	96,964	92,354	91,800	91,500	459,687
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513	527,884	412,917	689,714	688,900	640,000	2,959,415
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5	614,953	509,881	782,068	780,700	731,500	3,419,102
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						3,419,102

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6	614,953	509,881	782,068	780,700	731,500	3,419,102
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	8,233	8,960	8,156	2,200	9,965	37,514
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	8,233	8,960	8,156	2,200	9,965	37,514
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	623,186	518,841	790,224	782,900	741,465	3,456,616

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	98.91 %
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	98.93 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2022** (line 10c, column (f), divided by line 13, column (f))	17	1 %
18 Investment income percentage from **2021** Schedule A, Part III, line 17	18	1 %

19a **33 1/3% support tests—2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support tests—2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in Part VI when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in Part VI what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in Part VI.*	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in Part VI.*	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in Part VI.*	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in Part VI.*	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a	
b	A family member of a person described on line 11a above?	11b	
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.*	11c	

Section B. Type I Supporting Organizations

		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1	
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2	

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1	

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).*	2	
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.*	3	

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).*

a ☐ The organization satisfied the Activities Test. *Complete line 2 below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete line 3 below.*

c ☐ The organization supported a governmental entity. *Describe in Part VI how you supported a governmental entity (see instructions).*

		Yes	No
2	Activities Test. *Answer lines 2a and 2b below.*		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a	
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b	
3	Parent of Supported Organizations. *Answer lines 3a and 3b below.*		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in Part VI.*	3a	
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*	3b	

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B – Minimum Asset Amount			(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):				
a Average monthly value of securities	1a			
b Average monthly cash balances	1b			
c Fair market value of other non-exempt-use assets	1c			
d **Total** (add lines 1a, 1b, and 1c)	1d			
e **Discount** claimed for blockage or other factors *(explain in detail in Part VI)*:				
2 Acquisition indebtedness applicable to non-exempt-use assets	2			
3 Subtract line 2 from line 1d.	3			
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4			
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5			
6 Multiply line 5 by 0.035.	6			
7 Recoveries of prior-year distributions	7			
8 **Minimum Asset Amount** (add line 7 to line 6)	8			

Section C – Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D – Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required—*provide details in Part VI*)	5	
6 Other distributions (*describe in Part VI*). See instructions.	6	
7 **Total annual distributions.** Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (*provide details in Part VI*). See instructions.	8	
9 Distributable amount for 2022 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required–*explain in Part VI*). See instructions.			
3 Excess distributions carryover, if any, to 2022			
a From 2017			
b From 2018			
c From 2019			
d From 2020			
e From 2021			
f **Total** of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in Part VI.* See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in Part VI.* See instructions.			
7 **Excess distributions carryover to 2023.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018			
b Excess from 2019			
c Excess from 2020			
d Excess from 2021			
e Excess from 2022			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

VICTIMS, INC.

Employer identification number

22-3152490

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 $

(ii) Assets included in Form 990, Part X $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 $

b Assets included in Form 990, Part X $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other .....

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.
Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds.
Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ..... %
b Permanent endowment ..... %
c Term endowment ..... %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		36,170	15,899	20,271
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)*				20,271

Part VII Investments – Other Securities.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)*		

Part VIII Investments – Program Related.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 13.)*		

Part IX Other Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	208,886
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)*	208,886

Part X Other Liabilities.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) LONG SHOT BONUS	32,200
(3) PAYROLL TAX PAYABLE	3,800
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)*	36,000

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIII Supplemental Information *(continued)*

6156

SCHEDULE G (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
VICTIMS, INC.

Employer identification number
22-3152490

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fund-raiser have custody or control of contributions? Yes	(iii) No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				
	11 Net income summary. Subtract line 10 from line 3, column (d)				

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue	235,000	390,000	15,000	640,000
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses	215,000	337,000	2,000	554,000
	6 Volunteer labor	[X] Yes 100.00 % [ ] No	[X] Yes 100.00 % [ ] No	[X] Yes 100.00 % [ ] No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				554,000
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				86,000

9 Enter the state(s) in which the organization conducts gaming activities:

a Is the organization licensed to conduct gaming activities in each of these states? [X] Yes [ ] No

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? [ ] Yes [X] No

b If "Yes," explain:

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☒ No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☒ No

13 Indicate the percentage of gaming activity conducted in:

a	The organization's facility	13a %
b	An outside facility	13b 100.00 %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name PATRICIA RAINBOTH, EXEC. DIR.

Address PO BOX 455 ROCHESTER NH 03867

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☒ No

b If "Yes," enter the amount of gaming revenue received by the organization $ ..... and the amount of gaming revenue retained by the third party $ .....

c If "Yes," enter name and address of the third party:

Name .....

Address .....

16 Gaming manager information:

Name .....

Gaming manager compensation $ .....

Description of services provided .....

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☒ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year $

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

6156

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization: VICTIMS, INC.

Employer identification number: 22-3152490

FORM 990 - ORGANIZATION'S MISSION

TO COMPLETE THE CIRCLE OF SERVICES FOR VICTIMS FROM THE ONSET OF TRAUMA, THROUGH HEALING. WE PROVIDE SUPPORT SERVICES FOR VICTIMS AND CO-VICTIMS OF CRIME AND TRAUMA. SUPPORT IS IN THE FORM OF INFORMATION, ADVOCACY, ACCOMPANIMENT THROUGH THE JUDICIAL PROCESS, AND REFERRAL SERVICES TO OTHER PROVIDERS.

FORM 990, PART VI, LINE 2 - RELATED PARTY INFORMATION AMONG OFFICERS

PATRICIA RAINBOTH
EX. DIRECTOR
FAMILY MEMBER

KRISTEN EDWARDS
PRESIDENT

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

EACH MEMBER OF THE BOARD INDIVIDUALLY REVIEWS THE 990.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

THE ORGANIZATION HAS ADOPTED A PROCEDURE TO MONITOR AND AND ENFORCE COMPLIANCE WITH ITS CONFLICT OF INTEREST POLICY SUBSEQUENT TO YEAR END.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL

THE BOARD APPROVES THE EXECUTIVE DIRECTOR'S SALARY DURING THE ANNUAL BUDGET PROCESS. THE SALARY IS DETERMINED BASED ON COMPARATIVE DATA FROM OTHER NONPROFITS IN THE STATE OF NH.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

Name of the organization: VICTIMS, INC.

Employer identification number: 22-3152490

ALL GOVERNING DOCUMENTS ARE AVAILALBE UPON REQUEST. THE FINANCIAL STATEMENTS ARE DISTRIBUTED AS PART OF THE ORGANIZATION'S ANNUAL REPORT.

6156

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization

(Including Information on Listed Property)

Attach to your tax return.

Go to *www.irs.gov/Form4562* for instructions and the latest information.

OMB No. 1545-0172

2022

Attachment Sequence No. **179**

Name(s) shown on return: VICTIMS, INC.

Identifying number: 22-3152490

Business or activity to which this form relates: INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,080,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,700,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller of** line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	20

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B—Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only–see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property			27.5 yrs.	MM	S/L	
				27.5 yrs.	MM	S/L	
i	Nonresidential real property			39 yrs.	MM	S/L	
					MM	S/L	

Section C—Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	30-year			30 yrs.	MM	S/L	
d	40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	6,775
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	6,795
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions						25		
26 Property used more than 50% in a qualified business use:								
2019 CHRYSLER 300	06/23/21	100.00 %	33,875	33,875	5.0	S/L-	6,775	
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L-		
		%				S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						28	6,775	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1						29		

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2022 tax year (see instructions):					
43 Amortization of costs that began before your 2022 tax year				43	
44 **Total.** Add amounts in column (f). See the instructions for where to report				44	

6156 Victims, Inc.
22-3152490
FYE: 6/30/2023

Federal Asset Report
Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
Other Depreciation:												
16	Air Conditioning Unit	7/17/12	2,385				2,385	10	MO	S/L	2,365	20
	Total Other Depreciation		2,385				2,385				2,365	20
	Total ACRS and Other Depreciation		2,385				2,385				2,365	20
Listed Property:												
17	2019 Chrysler 300	6/23/21	33,875				33,875	5	MO	S/L	6,775	6,775
			33,875				33,875				6,775	6,775
	Grand Totals		36,260				36,260				9,140	6,795
	Less: Dispositions and Transfers		0				0				0	0
	Less: Start-up/Org Expense		0				0				0	0
	Net Grand Totals		36,260				36,260				9,140	6,795

6156 Victims, Inc.
22-3152490
FYE: 6/30/2023

NH Asset Report
Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	NH Prior	NH Current	Federal Current	Difference Fed - NH
Other Depreciation:								
16	Air Conditioning Unit	7/17/12	2,385	2,385	2,365	20	20	0
	Total Other Depreciation		2,385	2,385	2,365	20	20	0
	Total ACRS and Other Depreciation		2,385	2,385	2,365	20	20	0
Listed Property:								
17	2019 Chrysler 300	6/23/21	33,875	33,875	6,775	6,775	6,775	0
			33,875	33,875	6,775	6,775	6,775	0
	Grand Totals		36,260	36,260	9,140	6,795	6,795	0
	Less: Dispositions		0	0	0	0	0	0
	Less: Start-up/Org Expense		0	0	0	0	0	0
	Net Grand Totals		36,260	36,260	9,140	6,795	6,795	0

6156 Victims, Inc.
22-3152490
FYE: 6/30/2023

Depreciation Adjustment Report
All Business Activities

Form	Unit	Asset	Description	Tax	AMT	AMT Adjustments/ Preferences

There are no assets that meet the criteria of this report

6156 Victims, Inc.
22-3152490
FYE: 6/30/2023

Future Depreciation Report FYE: 6/30/24

Form 990, Page 1

Asset	Description	Date In Service	Cost	Tax	AMT
Other Depreciation:					
16	Air Conditioning Unit	7/17/12	2,385	0	0
	Total Other Depreciation		2,385	0	0
	Total ACRS and Other Depreciation		2,385	0	0
Listed Property:					
17	2019 Chrysler 300	6/23/21	33,875	6,775	0
			33,875	6,775	0
	Grand Totals		36,260	6,775	0

6156 Victims, Inc.
22-3152490
FYE: 6/30/2023

NH Future Depreciation Report FYE: 6/30/24

Form 990, Page 1

Asset	Description	Date In Service	Cost	NH
Other Depreciation:				
16	Air Conditioning Unit	7/17/12	2,385	0
	Total Other Depreciation		2,385	0
	Total ACRS and Other Depreciation		2,385	0
Listed Property:				
17	2019 Chrysler 300	6/23/21	33,875	6,775
			33,875	6,775
	Grand Totals		36,260	6,775

6156

Form 990	Event Income and Deduction Worksheet	2022
	Description BINGO	

Name: VICTIMS, INC.

Taxpayer Identification Number: 22-3152490

Use this worksheet to verify data entered for a specific activity on your form 990/990EZ

Income & Expense Summary:

1. Gross receipts or sales	1.	235,000
2. Advertising income	2.	
3. Circulation income	3.	
4. Other income	4.	
5. Returns and allowances	5.	
6. Contributions received	6.	
7. **Total revenue.** Add lines 1 through 6	7.	235,000
8. Cost of Goods Sold	8.	215,000
9. Employment Expense	9.	
10. Fees for services	10.	
11. Indirect Expense	11.	
12. Depreciation Expense	12.	
13. Exempt Activity Expense	13.	
14. Fundraising Expense	14.	
15. **Total expenses.** Add lines 8 through 14	15.	215,000
16. **Net Income/Loss.** Line 7 minus Line 15	16.	20,000

Expense Details - Cost of Goods Sold:

Beginning inventory	
Purchases	
Labor	
Section 263A costs	
Other costs	215,000
Ending inventory	
Total Cost of Goods Sold	215,000

Expense Details - Employment Expense:

Compensation of officers	
Other salaries and wages	
Pension plan contributions	
Other employee benefits	
Payroll taxes	
Total Employment Expense	

Expense Details - Fees for Services:

Management	
Legal	
Accounting	
Lobbying	
Professional fundraising	
Investment management	
Other	
Total Fees for Services	

Information is indicated for use on Form 990-T, Schedule A:

Schedule A, UBIT Activity Code _____ Seq # _____

- Part V, Debt Financing
- Part VI, Controlled Org Income
- Part VII, Investments for C(7)(9)(17)
- Part VIII, Exploited Activities
- Part IX, Advertising Income

Expense Details - Indirect Expense:

Advertising and promotion	
Office	
Printing/publication/postage	
Info technology/Maintenance	
Royalties & License Fees	
Occupancy/Real Estate Taxes	
Travel & Repairs	
Travel/entertainment (officials)	
Conferences/meetings	
Interest	
Insurance	
Total Indirect Expense	

Expense Details - Depreciation Expense:

On investment property	
On non-investment property	
Amortization	
Depletion	
Total Depreciation Expense	

Expense Details - Exempt Activity Expense:

Repairs and Maintenance	
Bad debts	
Taxes/licenses	
Charitable contributions	
Dividend recd deductions	
Readership costs	
Other expenses	
Total Exempt Activity Expense	

Expense Details - Fundraising Expense:

Cash prizes	
Non-cash prizes	
Rent and facility costs	
Food & beverages (Part II only)	
Entertainment (Part II only)	
Other direct expenses	
Total Fundraising Expense	

Allocation of Expense to Program Service Accomplishments:

First	
Second	
Third	
All other	

6156

Form **990**	**Event Income and Deduction Worksheet** Description YARD SALES	**2022**

Name: VICTIMS, INC.

Taxpayer Identification Number: 22-3152490

Use this worksheet to verify data entered for a specific activity on your form 990/990EZ

Income & Expense Summary:

1. Gross receipts or sales	1.	15,000
2. Advertising income	2.	
3. Circulation income	3.	
4. Other income	4.	
5. Returns and allowances	5.	
6. Contributions received	6.	
7. **Total revenue.** Add lines 1 through 6	7.	15,000
8. Cost of Goods Sold	8.	2,000
9. Employment Expense	9.	
10. Fees for services	10.	
11. Indirect Expense	11.	
12. Depreciation Expense	12.	
13. Exempt Activity Expense	13.	
14. Fundraising Expense	14.	
15. **Total expenses.** Add lines 8 through 14	15.	2,000
16. **Net Income/Loss.** Line 7 minus Line 15	16.	13,000

Expense Details - Cost of Goods Sold:

Beginning inventory	
Purchases	2,000
Labor	
Section 263A costs	
Other costs	
Ending inventory	
Total Cost of Goods Sold	2,000

Expense Details - Employment Expense:

Compensation of officers	
Other salaries and wages	
Pension plan contributions	
Other employee benefits	
Payroll taxes	
Total Employment Expense	

Expense Details - Fees for Services:

Management	
Legal	
Accounting	
Lobbying	
Professional fundraising	
Investment management	
Other	
Total Fees for Services	

Information is indicated for use on Form 990-T, Schedule A:

Schedule A, UBIT Activity Code _____ Seq # _____

- Part V, Debt Financing
- Part VI, Controlled Org Income
- Part VII, Investments for C(7)(9)(17)
- Part VIII, Exploited Activities
- Part IX, Advertising Income

Expense Details - Indirect Expense:

Advertising and promotion	
Office	
Printing/publication/postage	
Info technology/Maintenance	
Royalties & License Fees	
Occupancy/Real Estate Taxes	
Travel & Repairs	
Travel/entertainment (officials)	
Conferences/meetings	
Interest	
Insurance	
Total Indirect Expense	

Expense Details - Depreciation Expense:

On investment property	
On non-investment property	
Amortization	
Depletion	
Total Depreciation Expense	

Expense Details - Exempt Activity Expense:

Repairs and Maintenance	
Bad debts	
Taxes/licenses	
Charitable contributions	
Dividend recd deductions	
Readership costs	
Other expenses	
Total Exempt Activity Expense	

Expense Details - Fundraising Expense:

Cash prizes	
Non-cash prizes	
Rent and facility costs	
Food & beverages (Part II only)	
Entertainment (Part II only)	
Other direct expenses	
Total Fundraising Expense	

Allocation of Expense to Program Service Accomplishments:

First	
Second	
Third	
All other	

6156

Form 990	Event Income and Deduction Worksheet Description OTHER BINGO	2022

Name: VICTIMS, INC.

Taxpayer Identification Number: 22-3152490

Use this worksheet to verify data entered for a specific activity on your form 990/990EZ

Income & Expense Summary:

1. Gross receipts or sales	1.	390,000
2. Advertising income	2.	
3. Circulation income	3.	
4. Other income	4.	
5. Returns and allowances	5.	
6. Contributions received	6.	
7. **Total revenue.** Add lines 1 through 6	7.	390,000
8. Cost of Goods Sold	8.	337,000
9. Employment Expense	9.	
10. Fees for services	10.	
11. Indirect Expense	11.	
12. Depreciation Expense	12.	
13. Exempt Activity Expense	13.	
14. Fundraising Expense	14.	
15. **Total expenses.** Add lines 8 through 14	15.	337,000
16. **Net Income/Loss.** Line 7 minus Line 15	16.	53,000

Expense Details - Cost of Goods Sold:

Beginning inventory	
Purchases	
Labor	
Section 263A costs	
Other costs	337,000
Ending inventory	
Total Cost of Goods Sold	337,000

Expense Details - Employment Expense:

Compensation of officers	
Other salaries and wages	
Pension plan contributions	
Other employee benefits	
Payroll taxes	
Total Employment Expense	

Expense Details - Fees for Services:

Management	
Legal	
Accounting	
Lobbying	
Professional fundraising	
Investment management	
Other	
Total Fees for Services	

Information is indicated for use on Form 990-T, Schedule A:

Schedule A, UBIT Activity Code _____ Seq # _____

- Part V, Debt Financing
- Part VI, Controlled Org Income
- Part VII, Investments for C(7)(9)(17)
- Part VIII, Exploited Activities
- Part IX, Advertising Income

Expense Details - Indirect Expense:

Advertising and promotion	
Office	
Printing/publication/postage	
Info technology/Maintenance	
Royalties & License Fees	
Occupancy/Real Estate Taxes	
Travel & Repairs	
Travel/entertainment (officials)	
Conferences/meetings	
Interest	
Insurance	
Total Indirect Expense	

Expense Details - Depreciation Expense:

On investment property	
On non-investment property	
Amortization	
Depletion	
Total Depreciation Expense	

Expense Details - Exempt Activity Expense:

Repairs and Maintenance	
Bad debts	
Taxes/licenses	
Charitable contributions	
Dividend recd deductions	
Readership costs	
Other expenses	
Total Exempt Activity Expense	

Expense Details - Fundraising Expense:

Cash prizes	
Non-cash prizes	
Rent and facility costs	
Food & beverages (Part II only)	
Entertainment (Part II only)	
Other direct expenses	
Total Fundraising Expense	

Allocation of Expense to Program Service Accomplishments:

First	
Second	
Third	
All other	

Form **990**

Two Year Comparison Report

For calendar year 2022, or tax year beginning 07/01/22 , ending 06/30/23

2021 & 2022

Name

VICTIMS, INC.

Taxpayer Identification Number

22-3152490

			2021	2022	Differences
Revenue	1. Contributions, gifts, grants	1.	7,800	6,500	-1,300
	2. Membership dues and assessments	2.			
	3. Government contributions and grants	3.	84,000	85,000	1,000
	4. Program service revenue	4.			
	5. Investment income	5.	2,200	9,965	7,765
	6. Proceeds from tax exempt bonds	6.			
	7. Net gain or (loss) from sale of assets other than inventory	7.			
	8. Net income or (loss) from fundraising events	8.			
	9. Net income or (loss) from gaming	9.	110,900	86,000	-24,900
	10. Net gain or (loss) on sales of inventory	10.			
	11. Other revenue	11.			
	12. **Total revenue.** Add lines 1 through 11	12.	204,900	187,465	-17,435
Expenses	13. Grants and similar amounts paid	13.			
	14. Benefits paid to or for members	14.			
	15. Compensation of officers, directors, trustees, etc.	15.	92,750	93,000	250
	16. Salaries, other compensation, and employee benefits	16.	47,370	47,770	400
	17. Professional fundraising fees	17.			
	18. Other professional fees	18.	4,700	4,000	-700
	19. Occupancy, rent, utilities, and maintenance	19.	14,800	16,800	2,000
	20. Depreciation and Depletion	20.	7,000	6,800	-200
	21. Other expenses	21.	22,150	21,400	-750
	22. **Total expenses.** Add lines 13 through 21	22.	188,770	189,770	1,000
	23. **Excess or (Deficit).** Subtract line 22 from line 12	23.	16,130	-2,305	-18,435
Other Information	24. Total exempt revenue	24.	204,900	187,465	-17,435
	25. Total unrelated revenue	25.			
	26. Total excludable revenue	26.	113,100	95,965	-17,135
	27. Total assets	27.	604,322	600,507	-3,815
	28. Total liabilities	28.	37,850	36,340	-1,510
	29. Retained earnings	29.	566,472	564,167	-2,305
	30. Number of voting members of governing body	30.	5	5	
	31. Number of independent voting members of governing body	31.	5	5	
	32. Number of employees	32.	2	2	
	33. Number of volunteers	33.	40	35	

6156

Form **990**

Tax Return History

2022

Employer Identification Number
22-3152490

Name
VICTIMS, INC.

	2018	2019	2020	2021	2022	2023
Contributions, gifts, grants	87,069	96,964	92,354	91,800	91,500	
Membership dues						
Program service revenue			3,666			
Capital gain or loss	8,233	8,960	8,156	2,200	9,965	
Investment income						
Fundraising revenue (income/loss)	61,046	27,574	110,543	110,900	86,000	
Gaming revenue (income/loss)						
Other revenue	156,348	133,498	214,719	204,900	187,465	
Total revenue						
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.	58,000	58,000	57,200	92,750	93,000	
Other compensation	44,329	44,737	47,479	47,370	47,770	
Professional fees	6,932	5,402	4,751	4,700	4,000	
Occupancy costs	17,369	16,939	15,327	14,800	16,800	
Depreciation and depletion	239	238	239	7,000	6,800	
Other expenses	17,208	14,638	21,806	22,150	21,400	
Total expenses	144,077	139,954	146,802	188,770	189,770	
Excess or (Deficit)	12,271	-6,456	67,917	16,130	-2,305	
Total exempt revenue	156,348	133,498	214,719	204,900	187,465	
Total unrelated revenue						
Total excludable revenue	69,279	36,534	122,365	113,100	95,965	
Total Assets	498,384	495,449	588,217	604,322	600,507	
Total Liabilities	9,503	13,024	37,875	37,850	36,340	
Net Fund Balances	488,881	482,425	550,342	566,472	564,167	

Federal Statements

Taxable Interest on Investments

Description	Amount	Unrelated Business	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs ($ or %)
INTEREST INCOME	$ 9,965		14			
TOTAL	$ 9,965					

6156 Victims, Inc.
22-3152490
FYE: 6/30/2023

Federal Statements

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
EQUIPMENT	$ 1,000	$ 850	$ 150	$
BANK CHARGE	350	297	53	
TOTAL	$ 1,350	$ 1,147	$ 203	$ 0

6156 Victims, Inc.
22-3152490
FYE: 6/30/2023

Federal Statements

Schedule A, Part III, Line 1(e)

Description	Amount
GOVERNMENT GRANTS OR CONTRIBUTIONS	$ 85,000
CONTRIBUTIONS - UNRESTICTED	6,500
TOTAL	$ 91,500

Schedule A, Part III, Line 3(e)

Description	Amount
BINGO	$ 235,000
YARD SALES	15,000
OTHER BINGO	390,000
TOTAL	$ 640,000

Schedule A, Part III, Line 10a(e)

Description	Amount
INTEREST INCOME	$ 9,965
INVESTMENT (GAIN) LOSS	
TOTAL	$ 9,965

6156 Victims, Inc.
22-3152490
FYE: 6/30/2023

Federal Statements

Accounts payable & accrued exp

Description	Amount
ACCOUNTS PAYABLE	$ 340
TOTAL	$ 340

Bingo

Gross receipts

Description	Amount
REG BINGO INCOME	$ 150,000
E-TICKETS INCOME	77,000
OTHER BINGO INCOME	8,000
TOTAL	$ 235,000

Bingo

Other Costs

Description	Amount
SPECIAL EVENTS-BINGO	$ 132,000
E-TICKETS EXPENSE	62,000
OTHER BINGO EXPENSE	21,000
BINGO CONSULTING	
TOTAL	$ 215,000

BOARD OF DIRECTORS and STAFF CONTACT LIST 2025

BOARD LIST

NAME	TITLE	PHONE NUMBER	EMAIL
Nancy Higgins	President	[redacted]	
Kristina Guay	Treasurer		
Tori Gerlt	Secretary		
Michael Cicchetti	Board Member		
Maureen Steer	Board Member		
Jill Monbleau	Board Member		
Melissa "Peach" Menter	Board Member		

STAFF LIST & OTHER

Pat Rainboth	Executive Director	[redacted]	
Kimberly Starling	Victim Advocate		
Kimberly Merritt	Admin Assistant		
Carol Griffin	Bookkeeper		
OFFICE NUMBER			
EMERGENCY TRAUMA #			

Key Personnel

Pat Rainboth- Executive Director- $80,000 annually

Kimberly Starling- Victim Advocate- $62,400 annually

Year Salary
62,408.00

Kimberly A. Starling

Career Profile

Nonprofit management and Artistic visionary offering over 25 years experience in nonprofit and management. Responsibilities have ranged from Director of Operations to Acting Artistic Director and General Manager responsible for budgets, casting, hiring and team-building. Skilled at leading cross-functional teams to action and achievement. Skilled contract negotiator with exceptional personnel management skills.

Professional Experience

Trauma Intervention Team April 2018 to present
Victims Inc

Team members are dispatched to a variety of untimely deaths, crashes and death by suicide scenes to ensure safety and support for victim's families and loved-ones and to ensure ongoing support for individuals.

- On call trauma intervention volunteer.
- Pager dispatcher and team leader.
- Co-teacher of the Trauma Intervention Training (Spring 2024)
- Volunteer scheduling and coverage.

Board Vice President and Founding Member 2014 to Present
Continuum Arts Collective

Continuum Arts Collective is a 501(c)3 nonprofit serving Pre-K through 12 student artists and musicians in Maine and New Hampshire. CAC provides students free musical instruments, art supplies, creative instruction, and experiences to flourish as creators.

- Committee leadership on budget, governance, executive committees.
- Large festival event coordination.

General Manager February 2010 to Present
CB Gitty Crafter Supply
Responsible for the daily management of the Manufacturing, Shipping and Inventory management teams. CB Gitty is an online retailer that produces and manufactures kits and parts for making handmade musical instruments.

- Assist Owner in visionary decisions and plans for future products and marketing.
- Track sales and financial forecasting for all online platforms
- Inventory tracking and maintenance
- Human Resources Facilitator
- Education Programming Coordinator
- Management of all shipping, manufacturing and packing processes.

Associate Artistic Director and Director of Operations April 2001 to December 2008
Ogunquit Playhouse Ogunquit, ME
Responsible for the day-to-day operations of the Playhouse including; company management, office management and ticketing services. Assisted the Artistic Director with contracting, audition administration and financial reporting. Liaison between Executive Artistic Director and directing, design and creative teams.

- Assisted Executive Artistic Director in selection of artistic season and schedule
- Researched, formulated and maintained artistic operating budget
- Responsible for casting of all Mainstage productions
- Company Management
- Negotiating and contracting of all equity and non-equity actors
- Coordinated fundraising events including talent and production values
- Supervised Intern Program.

Managing Director November 1999 to April 2001
North Country Center for the Arts Lincoln, NH
Responsible for the business operations of the theatre including payroll, financial management, company management and hiring. Community liaison including fundraising, sponsorship and volunteer coordination.

- Oversaw payroll and accounts payable management
- Contracted actors and crew and hired seasonal staff
- Fundraising and Annual Fund solicitation and tracking
- Art Gallery administration
- Booked and coordinated Children's Theatre Tour
- Company management
- Developed yearly marketing/publicity plan

Front of House/Event Coordinator September 1995 to November 1999
Emerson Majestic Theatre Boston, MA
Theatre Manager on duty at all performances. Worked with a variety of Boston non-profit performing organizations including the Boston Lyric Opera, Ballet Theatre of Boston, World Music, Opera New England and Emerson Stage, all of whom called The Majestic home.

Subscription & Box Office Manager August 1994 to September 1995
Seacoast Repertory Theatre

Box Office Manager 1990 to 1994
Palace Theatre

Education

Theatre Arts, Plymouth State College 1985-1989

Awards & Recognition

Who's Who Among American College and University Students 1988
Marion Hammer Memorial Award for Excellence 1988

Yearly salary 80,000.00

PATRICIA A. RAINBOTH

EMPLOYMENT

Executive Director of VICTIMS, INC., October 1991-present
Assistant Director N.H. DWI prevention Council, 2/86 to 9/91.
Community School Coordinator for Rochester Schools, 4/76 -6/94
Dr. Thomas Gordon Effectiveness Training Instructor 6/76-present
Correspondent for "Rochester Courier", 2/76 to 6/86

EDUCATION

Graduate of Oneida High School, Oneida, N.Y. Class of 1956
New York State Regents Diploma, 1956
Journalism Classes, Syracuse University, 1955 and 1956
Dr. Thomas Gordon's Advanced Instructor Training, University of Massachusetts, Amherst, 1977
Community Organization Techniques, Salve Regina College, 1978
Death & Dying, Elizabeth Kubler Ross, University of Maine, 1979
N.E. School of Alcohol Studies, University of Rhode Island, 1985
All Annual Lifesavers Conferences, 1986-2019
NOVA, Victim Advocacy, University of Maine at Portland, 1986
NOVA, Victim Advocacy, Hyannis, MA, 1988
Motivational Workshops, Foxboro, MA, 1988
N.E. School of Addiction Studies, Colby College, 1989
Grief and Addictions, Edgehill, Newport, R.I., 1989
Driver Fatigue Conference, Orlando, FL, 1997
Association of Traumatic Stress Specialists Conference, Oklahoma City, 1998
Loss & Transition Conference, Springfield, MA, 1997-1998
Substance Abuse & Addictions, University of Vermont, 2010
Courses on grief and loss annually, 1991 to present

AFFILIATIONS

Member: St. Mary's Church, Rochester, 1969-present
Member: Rochester Area Family Support Team, 1976-2020
Chair: Rochester Chemical People Task Force, 1983-present
Member: Remove Intoxicated Drivers (RID), 1986-present
Member: National Organization of Victim Assistance (NOVA), 1986-present
Member: Rochester Chamber of Commerce, 1991-present
Member Strafford County Family Violence Council, 1992-1998
Member of Rochester Business & Professional Women, 1993-2014
Member: Rochester Crimeline, 1993-1997
Member: Community Alliance for Teen Safety, 1995-2000
Member: Pathways to Success, Rochester Schools, 1996-2000
Member: Trauma & Disaster Committee, Frisbie Memorial Hospital, 1996-2014
Member: Underage Drinking Task Force, 1997-2001
Member: Rockingham County Law Enforcement Association,

1993-present
Member American Academy of Bereavement, 1998 - 2015
Member Traffic Safety Commission, 2000-present
Member Governor's Task Force on Motor Vehicle Fatalities, 2004
Member Governor's Crime Commission, 2007
Member Governor's DWI Study Committee, 2010-2011
Member Youth Suicide Prevention Assembly, 2012 – present
Member SOS Recovery Community 2015- present

SPECIAL RECOGNITION

Rochester's Outstanding Woman, 1976
Represented the Diocese of Manchester at "A Call To Action" in Detroit, 1976
Chosen one of fifty top Effectiveness Training Instructors in the World, 1985
Bud Carlsen Community Service Award, 1990
Rochester BPW Woman of Achievement Award, 1993
New Hampshire Champion for Children Award, 1994
National Crime Victim Service Award, 1994
Peg McGarity Award of Outstanding Volunteer Management Presented by Governor Jeanne Shaheen, 1997
Citizen Ambassador to China as Highway Safety Leader, 1997
Public Service Award, Eastern NH Pomona Grange, 1998
Public Service Award, National Highway Safety Administration, 2000
Certificate of Recognition, VFW Auxiliary, 2001
Distinguished Service Award, Rochester Jaycees, 2002
Appreciation for Public Service in the Field of Highway Safety 2004
Granite State Award, UNH 2011
Civic Leader Award, Salvation Army, 2012
2019 Citizen of Year, Rochester Chamber of Commerce