

ARC

5K

JAN 28 2026



STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION FOR BEHAVIORAL HEALTH

Lori A. Weaver
Commissioner

Katja S. Fox
Director

129 PLEASANT STREET, CONCORD, NH 03301
603-271-9544 1-800-852-3345 Ext. 9544
Fax: 603-271-4332 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

December 31, 2025

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division for Behavioral Health, to enter into a **Sole Source** amendment to an existing contract with New Hampshire Coalition Against Domestic and Sexual Violence (VC#155510), Concord, NH to decrease funding and modify scope for the continued provision of Continuum of Care housing services, by decreasing the price limitation by \$66,273 from \$1,137,204 to \$1,070,931 with no change to the contract completion date of June 30, 2027, effective upon Governor and Council approval. 100% Federal Funds.

The original contract was approved by Governor and Council on June 14, 2023, item #38, and amended on December 4, 2024, item #12.

Funds are available in the following accounts for State Fiscal Years 2026 and 2027, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

See attached fiscal details.

EXPLANATION

This request is to decrease funding and modify scope for the continued provision of Continuum of Care housing services as further described below. This request is **Sole Source** because MOP 150 requires all amendments to agreements originally approved as sole source to be identified as sole source. Federal regulations require all procurement efforts for these services to be directed by the U.S. Department of Housing and Urban Development (HUD) through an annual Continuum of Care competitive application process. The Department must contract with the vendor selected as a result of this HUD process.

The purpose of this request is to decrease funding for the Rapid Re-Housing Domestic Violence project as awarded by HUD. Based on historical data, the Contractor has served lower numbers of families and individuals, and the decreased funding will align with current spend rates. This amendment is also to make minor scope modifications to reflect updated HUD language.

Approximately 10 families, or up to 15 individuals, will be served at any given time annually.



Her Excellency, Governor Kelly A. Ayotte
and the Honorable Council
Page 2 of 2

The Contractor will continue to deliver will continue to deliver Rapid Re-Housing Domestic Violence services that offer rental assistance to individuals, youth and, or families who are experiencing homelessness. The Contractor will continue to provide personalized supportive services and collaborative case management to support the ability of participants, who must be fleeing, or attempting to flee domestic violence while experiencing homelessness, or while at imminent risk of homelessness, to transition to sustained permanent housing. Overall, the Contractor works to maximize each participant's ability to live more independently by providing connections to community services.

The Department will continue to monitor services by reviewing annual reports provided by the Contractor and conducting annual reviews related to compliance with administrative rules and contractual requirements.

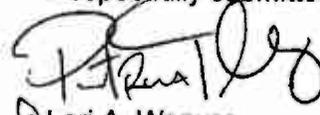
Should the Governor and Council not authorize this request, the Contractor will not receive funding as awarded by HUD that aligns with their current spend rates, and the contract scope will not reflect current HUD language. Additionally, the Department will be out of compliance with federal regulations, which could result in a loss of federal funding for these and other types of permanent housing and supportive service programs.

The Department has determined that the Contractor is in good standing with the Secretary of State's Office, has secured the required levels of insurance, and has provided evidence of authority to execute and be bound by the contract. The Contractor is a non-profit organization, and the Department has also confirmed the Contractor is registered and in good standing with the Department of Justice's Charitable Division.

Area served: Statewide.

Source of Federal Funds: Assistance Listing Number #14.267, FAIN NH0113D1T002406

Respectfully submitted,



Lori A. Weaver
Commissioner

**DEPARTMENT OF HEALTH AND HUMAN SERVICES
FISCAL DETAILS SHEET**

05-95-42-423010-79270000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: HUMAN SERVICES, HOMELESS & HOUSING, HOUSING – SHELTER PROGRAM

100% Federal Funds

NH Coalition Against Domestic and Sexual Violence

Vendor #155510

NH0113 100% FF

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase (Decrease)	Revised Amount
2024	074-500589	Grants for Pub Asst and Relief	TBD	\$262,728	\$0	\$262,728
2025	074-500589	Grants for Pub Asst and Relief	42307050	\$291,492	\$0	\$291,492
		Sub Total		\$554,220	\$0	\$554,220

Subtotal 7927	\$554,220	\$0	\$554,220
----------------------	------------------	------------	------------------

05-95-92-921510-31700000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: BEHAVIORAL HEALTH DIV; HOMELESS & HOUSING, HOUSING - SHELTER PROGRAM

100% Federal Funds

NH0113 100% FF

State Fiscal Year	Class / Account	Class Title	Job Number	Current Amount	Increase (Decrease)	Revised Amount
2026	072-509073	Grants Federal	92157050	\$291,492	-\$66,273	\$225,219
2027	072-509073	Grants Federal	92157050	\$291,492	\$0	\$291,492
2028	072-509073	Grants Federal	92157050	\$0	\$0	\$0
		Sub Total		\$582,984	-\$66,273	\$516,711

Subtotal 3170	\$582,984	-\$66,273	\$516,711
----------------------	------------------	------------------	------------------

Overall Total	\$1,137,204	-\$66,273	\$1,070,931
----------------------	--------------------	------------------	--------------------

**State of New Hampshire
Department of Health and Human Services
Amendment #2**

This Amendment to the Continuum of Care NHCADSV contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and New Hampshire Coalition Against Domestic and Sexual Violence ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on June 14, 2023 (Item #38), as amended on December 4, 2024 (Item #12), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Form P-37, General Provisions, Block 1.8., Price Limitation, to read:
\$1,070,931
2. Modify Exhibit A - Revisions to Standard Provisions, by adding Subsection 1.4., to read:
1.4 Paragraph 6, Compliance by Contractor with Laws and Regulations/Equal Employment Opportunity, Subparagraph 6.1., is amended as follows:
6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, and the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.
3. Modify Exhibit B – Amendment #1, Scope of Services, Section 1.1.2.2., to read:
1.1.2.2. The Contractor must provide a Rapid Re-Housing Permanent Housing, Domestic Violence (RRH DV) program, in this Agreement, that is targeted to serve 10 families, or up-to 15 individuals, at any given time annually. Participants must be fleeing, or attempting to flee, domestic violence while experiencing homelessness, or while at imminent risk of homelessness, as defined by HUD.
4. Modify Exhibit B – Amendment #1, Scope of Services, Section 1.2.7.1. lead-in paragraph only, to read:
1.2.7.1. Utilization of a service provision model that ensures:
5. Modify Exhibit B – Amendment #1, Scope of Services, Section 1.2.18., to read:
1.2.18. The Contractor must utilize the New Hampshire Homeless Management Information System (NH HMIS) as the primary reporting tool for outcomes and activities of shelter and housing programs funded through this contract. The Contractor must:
1.2.18.1. Ensure all programs are licensed to provide client level data into the NH HMIS or into a comparable database, per 24 CFR 578, eCFR :: 24 CFR Part 578 -- Continuum of Care Program; and

- 1.2.18.2. Follow NH HMIS policy, including specific information required for data entry, accuracy of data entered, and time required for data entry. Refer to Exhibit K for Information Security requirements and Exhibit I for Privacy requirements.
6. Modify Exhibit B – Amendment #1, Scope of Services, Section 1.3., by adding Section 1.3.3., to read:
 - 1.3.3. Upon request by the Department, the Contractor must participate with the Department in a review, onsite or remotely at the Department’s discretion, of the Contractor’s participant files and at least one month of financial data to ensure compliance with the contractual objectives.
7. Modify Exhibit B – Amendment #1, Scope of Services, Section 1.4.2., to read:
 - 1.4.2. The Contractor must ensure the APR is submitted to electronically as directed by the Department.
8. Modify Exhibit C, Payment Terms; Section 1.1, to read:
 - 1.1. 100% Federal funds, Title XIV Housing Programs under the Homeless Emergency Assistance and Rapid Transition to Housing Act (HEARTH Act), Subtitle A-Housing Assistance (Public Law 102-550), by the US Dept of Housing and Urban Development, Continuum of Care Program, Assistance Listing Number #14.267, as awarded on:
 - 1.1.1. March 28, 2023, FAIN # NH0113D1T002204
 - 1.1.2. June 11, 2024, FAIN # NH0113D1T002305
 - 1.1.3. May 27, 2025, FAIN # NH0113D1T002406
9. Modify Exhibit C-3, Budget Sheet – Amendment #1, by replacing it in its entirety with Exhibit C-3, Budget Sheet – Amendment #2, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract and prior amendments not modified by this Amendment remain in full force and effect. This Amendment shall be effective upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

1/6/2026
Date

DocuSigned by:
Katja S. Fox
Name: Katja S. Fox
Title: Director

New Hampshire Coalition Against Domestic and Sexual
Violence

1/6/2026
Date

Signed by:
Lyn M. Schollett
Name: Lyn M. Schollett
Title: Executive Director

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

1/7/2026

Date

DocuSigned by:
Robyn Guarino

Name: Robyn Guarino

Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:

Title:

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that NEW HAMPSHIRE COALITION AGAINST DOMESTIC AND SEXUAL VIOLENCE is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on April 30, 1981. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **63838**

Certificate Number: **0007361129**



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 5th day of January A.D. 2026.

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

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

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

1. I am a duly elected Clerk/Secretary/Officer of the NH Coalition Against Domestic and Sexual Violence.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on May 20, 2025, at which a quorum of the Directors/shareholders were present and voting.
(Date)

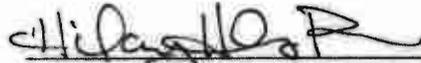
VOTED: That Lyn M. Schollett, Executive Director (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of the NH Coalition Against Domestic and Sexual Violence to enter into contracts or
(Name of Corporation/ LLC)

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

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

Dated: January 2, 2026



Signature of Elected Officer
Name: Hilary Holmes Rheaume
Title: Chairperson, Board of Directors

NONPROFIT COVER SHEET

A. Entity Name: New Hampshire Coalition Against Domestic and Sexual Violence

B. Entity's Contact Information:

For Records Requests (e.g., resumes of key personnel; audited financial statements):

Name / Phone / Email: Kim Bock / 603-715-8797 / kim@nhcadsv.org

Person responsible for Accuracy and Completeness of information provided:

Name: Kim Bock

Title: Administrative & Finance Director

Signature: Kim E. Bock

C. List Board of Directors and Affiliations

<u>Name (Identify any additional role(s) in Parentheses)</u>	<u>Affiliations</u>
E.g., John Doe (President)	
Hilary Holmes Rheaume (Chairperson)	Associate, Bernstein, Shur, Sawyer & Nelson, P.A.
Sarah Gagnon (Vice Chair)	VP of Clinical Operations, Riverbend Community Mental Health
Ashley Aniskovich (Co-Treasurer)	Audit Manager, Nathan Wechsler & Co
Caitlin Garcia (Co-Treasurer)	Manager, A.M. Peisch & Company, LLP
Shauna Foster (Clerk)	Executive Director, New Beginnings
Carlos Jauhola-Straight	Pastor, First Congregational Church of Pelham
Jacy Amenkowicz	VP Commercial Lending, Bank of NH
Jeff Maher	Program Manager for Title IX, Discrimination, & Bias, Keene State College
Kristin Judge	General Manager, Little Brothers Burgers Company
Lyndsay Robinson	Shareholder, Shaheen & Gordon, PA
Rachel Stewart	Executive Director, The SHARPP Center
Renee Dubuque	Litigation Paralegal Bernstein, Shur, Sawyer & Nelson, P.A
Sarah Forhan	Financial Advisor & Partner, Hildene Financial Group
Tina Smith	Nurse, Concord Pediatrics

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

<u>Name</u>	<u>Role</u>	<u>Annual Salary</u>	<u>Amount Paid From This Contract</u>
Kim Bock	Administrative & Finance Director	\$97,850	zero
Rachel Duffy	Housing & Economic Justice Manager	\$57,960	\$7,000

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

E. Check one of the following:

- 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:

- 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

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

2. BALANCE SHEET

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



NHCADSV Vision and Mission

Vision

All New Hampshire communities provide safety for every person.

Mission

The New Hampshire Coalition Against Domestic and Sexual Violence creates safe and just communities through advocacy, prevention and empowerment of anyone affected by sexual violence, domestic violence and stalking.

Note: The language below will be used in grant applications and other documents to provide further clarification of what the Coalition does.

The statement above is the actual Mission Statement.

This mission is accomplished by the Coalition, which includes 13 independent community-based member programs, a Board of Directors and a central staff working together to:

- Influence public policy on the local, state and national levels;
- Ensure that quality services are provided to victims;
- Promote the accountability of societal systems and communities for their responses to sexual violence, domestic violence and stalking;
- Prevent violence and abuse before they occur.

Approved April 2011

New Hampshire Coalition Against Domestic & Sexual Violence • PO Box 353 • Concord, NH 03302 • 603.224.8893

**NEW HAMPSHIRE COALITION AGAINST
DOMESTIC AND SEXUAL VIOLENCE**

AUDITED FINANCIAL STATEMENTS

June 30, 2024 and 2023

SINGLE AUDIT REPORTS

June 30, 2024

Table of Contents

	Page
INDEPENDENT AUDITOR'S REPORT	1-2
FINANCIAL STATEMENTS	
Statements of Financial Position, June 30, 2024 and 2023	3
Statement of Activities, Year Ended June 30, 2024 With Comparative Totals for Year Ended June 30, 2023	4
Statement of Functional Expenses, Year Ended June 30, 2024 With Comparative Totals for Year Ended June 30, 2023	5
Statements of Cash Flows, Years Ended June 30, 2024 and 2023	6
Notes to Financial Statements	7-17
GOVERNMENT AUDITING STANDARDS AND SINGLE AUDIT ACT REPORTS AND SCHEDULES	
INDEPENDENT AUDITOR'S REPORT on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	18-19
INDEPENDENT AUDITOR'S REPORT on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	20-21
Schedule of Findings and Questioned Costs	
Section I – Summary of Auditor's Results	22
Section II - Financial Statement Findings – None	22
Section III – Federal Award Findings and Questioned Costs – None	22
Schedule of Expenditures of Federal Awards	23
Notes to Schedule of Expenditures of Federal Awards	24

ROWLEY & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

46 N. STATE STREET

CONCORD, NEW HAMPSHIRE 03301

TELEPHONE (603) 228-5400

FAX # (603) 226-3532

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF THE PRIVATE
COMPANIES PRACTICE SECTION

INDEPENDENT AUDITOR'S REPORT

Board of Directors
New Hampshire Coalition
Against Domestic and Sexual Violence
Concord, New Hampshire

Opinion

We have audited the accompanying financial statements of New Hampshire Coalition Against Domestic and Sexual Violence (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of New Hampshire Coalition Against Domestic and Sexual Violence as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of ~~New Hampshire Coalition Against Domestic and Sexual Violence and to meet our other ethical responsibilities~~, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about New Hampshire Coalition Against Domestic and Sexual Violence's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Supplementary Information

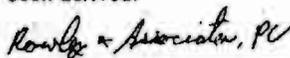
Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 12, 2024, on our consideration of New Hampshire Coalition Against Domestic and Sexual Violence's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of New Hampshire Coalition Against Domestic and Sexual Violence's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering New Hampshire Coalition Against Domestic and Sexual Violence's internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited the New Hampshire Coalition Against Domestic and Sexual Violence's 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 26, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.



Rowley & Associates, P.C.
Concord, New Hampshire
November 12, 2024

New Hampshire Coalition Against Domestic and Sexual Violence
Statements of Financial Position
June 30, 2024 and June 30, 2023
See Independent Auditors' Report

ASSETS	<u>2024</u>	<u>2023</u>
<u>CURRENT ASSETS</u>		
Cash and Cash Equivalents	\$ 397,560	\$ 347,404
Restricted Cash and Cash Equivalents	18,931	73,044
Certificates of Deposit, Short-Term	310,300	218,264
Grants Receivable	2,304,957	2,471,765
Prepaid Expenses	27,436	27,226
Total Current Assets	<u>3,059,184</u>	<u>3,137,703</u>
<u>PROPERTY AND EQUIPMENT</u>		
Equipment	14,654	14,654
Leasehold Improvements	61,072	61,072
	<u>75,726</u>	<u>75,726</u>
Less Accumulated Depreciation	(49,132)	(42,061)
Total Property and Equipment, Net	<u>26,594</u>	<u>33,665</u>
<u>OTHER ASSETS</u>		
Long-Term Investments	489,681	432,178
Certificates of Deposit, Long-Term	206,585	204,166
Operating Lease Right of Use Asset	358,559	456,259
Finance Lease Right of Use Asset	4,605	8,068
Security Deposit	6,213	6,213
Total Other Assets	<u>1,065,643</u>	<u>1,106,884</u>
Total Assets	<u>\$ 4,151,421</u>	<u>\$ 4,278,252</u>
LIABILITIES AND NET ASSETS		
<u>CURRENT LIABILITIES</u>		
Grants and Accounts Payable	\$ 1,932,525	\$ 2,058,023
Accrued Expenses	100,956	94,245
Operating Lease Liability, Current Portion	110,223	106,546
Finance Lease Liability, Current Portion	3,776	3,776
Total Current Liabilities	<u>2,147,480</u>	<u>2,262,590</u>
<u>LONG-TERM LIABILITIES</u>		
Operating Lease Liability, Less Current Portion	264,697	349,713
Finance Lease Liability, Less Current Portion	717	4,292
Total Long-Term Liabilities	<u>265,414</u>	<u>354,005</u>
<u>NET ASSETS</u>		
Without Donor Restrictions	1,719,596	1,588,613
With Donor Restrictions	18,931	73,044
Total Net Assets	<u>1,738,527</u>	<u>1,661,657</u>
Total Liabilities and Net Assets	<u>\$ 4,151,421</u>	<u>\$ 4,278,252</u>

Notes to Financial Statements

New Hampshire Coalition Against Domestic and Sexual Violence
Statements of Activities and Changes in Net Assets
Year Ended June 30, 2024, With Comparative Totals for Year Ended June 30, 2023
See Independent Auditors' Report

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	2024	2023
<u>CONTRIBUTIONS AND SUPPORT</u>				
Grant Revenue	\$ 10,850,708	\$ 16,900	\$ 10,867,608	\$ 11,312,301
Contributions	212,880	-	212,880	189,821
Donated Services	7,264	-	7,264	29,648
Interest Income	13,677	-	13,677	4,880
Member Dues	12,000	-	12,000	12,000
Miscellaneous Income	-	-	-	144
Total Contributions and Support	<u>11,096,529</u>	<u>16,900</u>	<u>11,113,429</u>	<u>11,548,794</u>
Net Assets Released from Donor Imposed Restrictions	<u>71,013</u>	<u>(71,013)</u>	<u>-</u>	<u>-</u>
<u>EXPENSES</u>				
Program Services	10,958,511	-	10,958,511	11,334,314
Management and General	77,414	-	77,414	81,833
Fundraising	58,138	-	58,138	51,432
Total Expenses	<u>11,094,063</u>	<u>-</u>	<u>11,094,063</u>	<u>11,467,579</u>
INCREASE (DECREASE) IN OPERATING NET ASSETS	73,479	(54,113)	19,366	81,215
NONOPERATING GAINS				
Investment Dividends	9,174	-	9,174	7,339
Unrealized and Realized Gains	50,125	-	50,125	34,222
Investment Fees	(1,795)	-	(1,795)	(1,978)
Net Nonoperating Gains	<u>57,504</u>	<u>-</u>	<u>57,504</u>	<u>39,583</u>
INCREASE (DECREASE) IN NET ASSETS	130,983	(54,113)	76,870	120,798
NET ASSETS AT BEGINNING OF YEAR	<u>1,588,613</u>	<u>73,044</u>	<u>1,661,657</u>	<u>1,540,859</u>
NET ASSETS AT END OF YEAR	<u>\$ 1,719,596</u>	<u>\$ 18,931</u>	<u>\$ 1,738,527</u>	<u>\$ 1,661,657</u>

Notes to Financial Statements

New Hampshire Coalition Against Domestic and Sexual Violence
Statement of Functional Expenses
Year Ended June 30, 2024
With Comparative Totals for Year Ended June 30, 2023
See Independent Auditors' Report

	<u>Program Services</u>	<u>Management & General</u>	<u>Fundraising</u>	<u>Total 2024</u>	<u>Total 2023</u>
Salaries	\$ 1,105,072	\$ 47,453	\$ 33,790	\$ 1,186,315	\$ 1,285,773
Payroll taxes	82,272	3,531	2,472	88,275	96,380
Health and Dental Insurance	149,655	6,498	6,292	162,445	156,035
Other Employee Benefits	34,756	1,448	-	36,204	32,473
Professional Services	58,220	2,426	-	60,646	81,924
Contract/Grant Services	8,766,008	-	-	8,766,008	8,911,330
Survivor Grants	77,500	-	-	77,500	90,225
Rental Assistance	129,048	-	-	129,048	225,027
Memberships	9,640	402	-	10,042	7,358
Publications	2,252	94	-	2,346	2,055
Advertising/Public Awareness	8,288	387	995	9,670	3,228
Copying	3,964	165	-	4,129	4,181
Office Supplies	30,579	1,412	3,311	35,302	39,155
Postage	2,015	103	459	2,577	3,132
Printing	888	123	2,058	3,069	3,517
File storage management	-	-	-	-	791
Maintenance & Repair	21,802	908	-	22,710	32,743
Rent Expense	102,284	4,262	-	106,546	103,011
Insurance	14,750	615	-	15,365	14,227
Staff Development	45,975	1,916	-	47,891	31,591
Travel	27,548	1,153	116	28,817	33,029
Telephone	58,309	2,430	-	60,739	62,930
Technology	111,460	-	-	111,460	145,069
Miscellaneous Expense	3,480	505	8,645	12,630	28,168
AVAP Member Training/Education	-	-	-	-	8,368
Direct Training	30,439	-	-	30,439	22,340
Community Education	44,306	-	-	44,306	19,352
Depreciation Expense	6,787	283	-	7,070	8,510
Change in Operating Asset/Liability	15,708	654	-	16,362	-
Accounting Fees	15,506	646	-	16,152	15,657
Total Expenses	\$ 10,958,511	\$ 77,414	\$ 58,138	\$ 11,094,063	\$ 11,467,579

Notes to Financial Statements

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

	<u>2024</u>	<u>2023</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Increase in Net Assets	\$ 76,870	\$ 120,798
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities		
Depreciation	7,070	8,510
Net (Gain) Loss on Investments	(57,504)	(39,583)
Net Change in Operating Asset/Liability	16,362	-
(Increase) Decrease in Operating Assets:		
Grants Receivable	166,808	(210,652)
Prepaid Expenses	(210)	(2,217)
Increase (Decrease) in Operating Liabilities:		
Grants and Accounts Payable	(125,498)	327,506
Accrued Expenses	6,711	2,604
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>90,609</u>	<u>206,966</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Net (Purchase) Maturity of Certificates of Deposit	(94,454)	(251,294)
NET CASH USED BY INVESTING ACTIVITIES	<u>(94,454)</u>	<u>(251,294)</u>
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Net amortization, payments on finance lease	(112)	-
NET CASH USED BY FINANCING ACTIVITIES	<u>(112)</u>	<u>-</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(3,957)	(44,328)
CASH AND CASH EQUIVALENTS, AT BEGINNING OF YEAR	<u>420,448</u>	<u>464,776</u>
CASH AND CASH EQUIVALENTS, AT END OF YEAR	<u>\$ 416,491</u>	<u>\$ 420,448</u>
<u>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</u>		
Donated Services	<u>\$ 7,264</u>	<u>\$ 29,648</u>

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

NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Coalition is a private, non-profit, tax-exempt organization committed to ending domestic and sexual violence. The Coalition serves as a coordinating organization for its 12-member agency crisis centers that in turn provide services to survivors of sexual assault, domestic violence, human trafficking, and stalking. Eleven of the Coalition's member agencies are autonomous, private, non-profit organizations with their own mission, structure, and board of directors; one is a university-based program. The Coalition receives 98% of its funding from federal and state agencies and less than 2% from private fundraising.

The Vision of the Coalition is:

All New Hampshire communities provide safety for every person.

The Mission of the Coalition is:

The New Hampshire Coalition Against Domestic & Sexual Violence creates safe, just, and equitable communities through advocacy, education, and empowerment of anyone affected by domestic and sexual violence, stalking, child abuse, and human trafficking.

This mission is accomplished by the Coalition, which includes 12 independent community-based member programs, a Board of Directors and a central staff working together to:

- Influence public policy on the local, state and national levels;
 - Ensure that quality services are provided to victims;
 - Promote the accountability of societal systems and communities for their responses to sexual violence, domestic violence, stalking, child abuse, and human trafficking;
 - **Prevent violence and abuse before they occur.**
-

To elaborate on the above mission and vision statements, the Coalition supports member agency staff with specialized training, resources and technical assistance; convenes member agency staff to facilitate shared learning and peer support; and collects and disseminates best practices and current information. The Coalition supports the development of new services and serves as a statewide clearinghouse and coordinating organization related to victim services. It administers state and federal contracts that provide funding for its member programs.

Coalition staff provide education and training to court and law enforcement officials and attorneys, and collaborate with legal assistance organizations that provide lawyers for survivors and their families. Coalition staff work to promote cross-system collaboration with child protective services and child advocacy centers to assure safety for children exposed to or who have experienced domestic and sexual violence, and for their parents. Coalition staff participate on numerous statewide boards and commissions to advocate for effective responses to victims.

The Coalition's Public Affairs staff work closely with other advocacy groups, legislators and survivors to draft legislation, organize testimony, and advocate for policy changes throughout the legislative session. The Coalition either takes an active role in or tracks close to 150 bills each legislative session. These bills address a wide range of issues including domestic and sexual violence; stalking; family law; divorce and child custody/visitation/support; reproductive rights; law enforcement and courts; privacy and personal information; healthcare; and economic justice.

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

NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)

Nature of Activities (Continued)

Coalition staff also provide resources and sources for responsible news media and reporting. Coalition staff create and distribute statewide communications materials to raise awareness about sexual assault, domestic violence, prevention and services available to victims.

The Coalition plays a key leadership role in efforts to prevent domestic and sexual violence throughout New Hampshire. Coalition staff collaborate with state and local entities to support policies and practices to advance effective prevention education. Coalition staff are proactive in educating the public about the causes and effects of domestic and sexual violence and stalking and as well as services available across the state. The Coalition has sponsored research on the prevalence of violence in New Hampshire.

The Coalition also manages several specific programs to assist its member crisis centers and the public. The following are three distinct programs that directly affect survivors of domestic violence, sexual violence and stalking:

AmeriCorps Victim Assistance Program (AVAP)

The AmeriCorps Victim Assistance Program (AVAP) has been a flagship program of the Coalition since 1994 and a valuable pathway for new advocates to join the New Hampshire victim services community. Throughout its 29 years, the program has provided invaluable service to victims of sexual assault and domestic violence in New Hampshire. AVAP members have assisted over 46,000 victims and survivors, and the program has provided robust training and valuable professional experiences for over 500 members through its focus on victim-centered, trauma-informed advocacy.

Over the past decade, however, membership has steadily declined each year. While members have continued to provide resoundingly positive feedback about their experiences in the program and the meaningful impact it has had on their career development, AVAP has sadly become unsustainable for the Coalition to operate with only a few members. Ahead of the upcoming 2023-24 service year, the Leadership Team here at the Coalition made the difficult decision to discontinue the program.

Sexual Assault Nurse Examiner (SANE) Program

A Sexual Assault Nurse Examiner (SANE) is a Registered Nurse who has been specially trained to provide comprehensive care to sexual assault survivors, who demonstrates competency in conducting medical/forensic examinations and who has the ability to be a witness in a sexual assault prosecution. Coalition staff are responsible for training and working with registered SANEs and medical professionals across the state to ensure that sexual assault victims receive consistent and professional care during forensic exams.

Housing and Economic Justice Program

The Coalition's Housing and Economic Justice Program aims to support the 12 member programs with implementation and technical assistance of our HUD-funded Rapid Rehousing program, Housing First Program, and the Allstate Economic Justice and Matched Savings Program. The Housing and Economic Justice Manager (HEJM) helps support advocates on the ground who provide housing and economic justice services to survivors through training, identifying community resources, and supporting best practices in grant administration and management. The HEJM oversees the approval of funding requests and manages the completion of matched savings requests for survivors receiving financial literacy services at our member programs.

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

NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)

Nature of Activities (Continued)

The Family Violence Prevention Specialist Program

Research shows a high correlation (40-60%) between the perpetration of domestic violence and the perpetration of child abuse and neglect in the same family. The Family Violence Prevention Specialist Program was built on the principle that abused and neglected children are best served when they can remain in a safe household with a non-violent parent.

The Family Violence Prevention Specialist program began in 1998 as a coordinated effort between the Coalition and the Division for Children, Youth, and Families (DCYF). Family Violence Prevention Specialists (FVPSs) are employed by local member agencies of the Coalition, and are co-located at local DCYF District Offices. The FVPSs are a source of assistance and training to child protective service workers while providing advocacy services to victims of domestic violence involved with DCYF. This program results in more effective assistance to victims through the development of interventions that recognize the adult victim's need for support and advocacy in order to improve safety outcomes for children.

Human Trafficking Program

The Coalition leads and coordinates the NH Human Trafficking Collaborative Task Force and is the primary point of contact for Task Force Members, Crisis Center Advocates, allied professionals, and community members with questions or concerns about trafficking. The Coalition's Program Director and Program Specialist ensure that professionals around the state are connected to one another and able to work collaboratively and are supported with trainings and resources they need to identify human trafficking, provide comprehensive victim services, and prosecute offenders.

Human trafficking impacts people of all backgrounds and has been identified in all of New Hampshire's 10 counties. Traffickers utilize power and control to exploit their victims, and the effects can be highly traumatic and difficult to address, particularly when it isn't always easy for even the victim themselves to identify that what they are experiencing is actually trafficking.

Areas of focus for the Coalition's human trafficking team:

- Provide training and technical assistance to crisis center advocates who provide direct services to trafficking victims
- Sustain and enhance the multidisciplinary Task Force as a platform for both collaboration and communication.
- Provide trainings for professionals and community members
- Facilitate connections between victim services, law enforcement, and other service providers
- Raise community awareness of the dynamics of trafficking
- Advocate for appropriate policy and legislative changes where necessary

Significant Accounting Policies

The financial statements of the Coalition have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to not-for-profits. The Financial Accounting Standards Board (FASB) is the accepted standard-setting body for establishing accounting and financial reporting principles for not-for-profits. The more significant of the FASB's generally accepted accounting principles applicable to the Coalition, and the Coalition's conformity with such principles, are described below. These disclosures are an integral part of the Coalition's financial statements.

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

NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)

Basis of Presentation

The Coalition reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions - These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program-related services raising contributions, and performing administrative functions.

Net assets with donor restrictions - These net assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires, that is until the stipulated time restriction ends or the purpose of the restriction is accomplished.

Basis of Accounting

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

Grants Receivable and Promises to Give

Contributions are recognized when the donor makes a promise to give to the Coalition that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Contributed Services

During the Years Ended June 30, 2024 and 2023, the value of contributed services relating to professional services were \$7,264 and \$29,648, respectively. All contributed services were considered without donor restriction and were valued at fair-market-value.

In addition, many individuals volunteer their time and perform a variety of tasks that assist the Coalition; these amounts have not been recognized in the accompanying statement of activities because the criteria for recognition as contributed services has not been met.

Estimates

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

Compensated Absences

Employees of the Coalition are entitled to paid vacation depending on job classification, length of services, and other factors. The statement of financial position reflects accrued vacation earned, but unpaid as of June 30, 2024 and 2023 in the amounts of \$78,747 and \$70,695, respectively.

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

NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)

Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on estimates that are based on their relationship to those activities. Those expenses include payroll and payroll related expenses and occupancy costs. Occupancy costs are allocated based on square footage. Payroll and payroll related expenses are based on estimates of time and effort. Other cost allocations are based on the relationship between the expenditure and the activities benefited.

Property and Equipment

It is the Coalition's policy to capitalize property and equipment over \$2,500 and all expenditures for repairs, maintenance, renewals and betterments that prolong the useful lives of assets. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as contributions without donor restriction unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Coalition reports expiration of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Coalition reclassifies net assets with donor restrictions to net assets without donor restrictions at that time. Property and equipment are depreciated using the straight-line method. The ranges of useful lives are as follows:

Improvements	39 Years
Equipment	3-7 Years

Depreciation expense recorded by the Coalition for the Years Ended June 30, 2024 and 2023 was \$7,070 and \$8,510, respectively.

Income taxes

The Coalition has been notified by the Internal Revenue Service that it is exempt from federal income tax under Section 501(c) (3) of the Internal Revenue Code. The Coalition is further classified as an organization that is not a private foundation under Section 509(a)(3) of the Code. The most significant tax positions of the Coalition are its assertion that it is exempt from income taxes and its determination of whether any amounts are subject to unrelated business tax (UBIT). The Coalition follows the guidance of Accounting Standards Codification (ASC) 740, Accounting for Income Taxes, related to uncertain income taxes, which prescribes a threshold of more likely than not for recognition of tax positions taken or expected to be taken in a tax return.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Coalition considers all highly liquid investments (short-term investments such as certificates of deposits and money market accounts) with an initial maturity of three months or less to be cash equivalents. The following table provides a reconciliation of cash and cash equivalents reported within the statement of financial position to the sum of the corresponding amounts within the statement of cash flows as of June 30:

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

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

NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)

Certificates of Deposit

Certificates of deposit are reported on the accompanying statement of financial position. The certificates bear interest ranging from 1.00% to 4.91% as of June 30, 2024. Maturities range from two months to one and a half years.

Segregation of Accounts

Under Title 1, New Hampshire, The State and Its Government, Chapter 15 Lobbyist Section 15:1-a, the Coalition is required to physically and financially separate state funds from any non-state funds that may be used for the purposes of lobbying or attempting to influence legislation, participate in political activity, or contribute funds to any entity engaged in these activities. The Coalition has established and maintains a separate bank account for this purpose. The account balances were \$31,467 and \$31,013 at June 30, 2024 and 2023, respectively.

Concentration of Credit Risk

The Coalition maintains cash and CD balances in accounts at three local banks. These accounts are insured by the Federal Deposit Insurance Corporation up to \$250,000. At various times throughout the year, the Coalition may have cash balances at the financial institution that exceeds the insured amount. Management does not believe this concentration of cash results in a high level of risk for the Coalition. At June 30, 2024 and 2023 the Coalition had uninsured cash balances of \$426,576 and \$336,578, respectively.

Advertising Costs

The Coalition follows the policy of charging the production costs of advertising to expense as incurred. Advertising expense at June 30, 2024 and 2023 was \$9,670 and \$3,228 respectively.

Comparative Financial Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Coalition's financial statements for the year ended June 30, 2023, from which the summarized information was derived.

Financial Instruments

The carrying value of cash and cash equivalents, certificates of deposit, grants receivable, prepaid expenses, accounts payable and accrued expenses are stated at carrying cost at June 30, 2024 and 2023, which approximates fair value due to the relatively short maturity of these instruments. Other financial instruments held at year-end are investments, which are stated at fair value.

Subsequent Event

Management has evaluated subsequent events through November 12, 2024, the date on which the financial statements were available to be issued to determine if any are of such significance to require disclosure. It has been determined that no other subsequent events matching this criterion occurred during this period.

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

NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)

Leases

The Coalition recognizes ASU 2016-02, Leases (Topic 842). A lessee is required to recognize assets and liabilities for leases with lease terms of more than twelve months. Consistent with current GAAP, the recognition, measurement, and presentation of expenses and cash flows arising from a lease by a lessee primarily depends on its classification as a finance or operating lease. The ASU requires both types of leases to be recognized on the statement of financial position.

For leases with term of less than twelve months, the Coalition will elect the short-term lease recognition exemption for all applicable classes of underlying assets.

NOTE B – BOARD DESIGNATED NET ASSETS

The Coalition has net assets designated for various future needs. These funds are comprised of the following as of June 30:

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

NOTE C – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of funds received by the Coalition, restricted as to use or time. The restrictions are considered to expire when payments are made. As of June 30, 2024 and 2023 respectively, the net assets with donor restrictions are available for the following purpose:

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

Net assets in the amount of \$71,013 and \$48,756 were released from donor restrictions by incurring expenses satisfying the restricted purpose during the years ended June 30, 2024 and 2023, respectively.

NOTE D – PENSION PLAN

The Coalition has a 403(b) savings plan for the benefit of its employees. The plan covers substantially all employees after one year of service. During their budgeting process, the Board of Directors determines the amount to be contributed annually. Employer contributions for the Years Ended June 30, 2024 and 2023 totaled \$34,016 and \$28,343, respectively.

NOTE E – LINE OF CREDIT

The Coalition has a one-year \$150,000 revolving line of credit agreement with Merrimack County Savings Bank. The credit line matures on May 20, 2025 and automatically renews annually. Interest is stated at the Wall Street Journal prime rate plus .5%, which resulted in interest rates of 9.00% and 8.75% as of June 30, 2024 and 2023, respectively. The line of credit is secured by all business assets. There were no borrowings against the line as of June 30, 2024 and 2023.

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

NOTE F – FAIR VALUE MEASUREMENTS

In accordance with FASB ASC 820, *Fair Value Measurements and Disclosures*, the Coalition is required to disclose certain information about its financial assets and liabilities. Fair values of assets measured on a recurring basis at June 30 were as follows:

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

Fair values for investments were determined by reference to quoted market prices and other relevant information generated by market transactions.

NOTE G – LIQUIDITY & AVAILABILITY OF FINANCIAL ASSETS

The Coalition has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Coalition's primary source of support is grants. That support is held for the purpose of supporting the Coalition's budget. The Coalition had the following financial assets that could be readily made available within one year to fund expenses without limitations:

	<u>2024</u>	<u>2023</u>
Cash and Cash Equivalents	\$ 416,491	\$ 420,448
Certificates of deposit, short-term	310,300	218,264
Grants Receivable, net of Grants Payable	372,432	413,742
Less Amounts: With Donor Imposed Restriction	<u>(18,931)</u>	<u>(73,044)</u>
	<u>\$1,080,292</u>	<u>\$ 979,410</u>

NOTE H – INVESTMENTS

Investments are presented in the financial statements at fair-market value. Investments at June 30, 2024 and 2023 are composed of the following:

	<u>2024</u>		<u>2023</u>	
	<u>Cost</u>	<u>Market</u>	<u>Cost</u>	<u>Market</u>
Equity Mutual Funds	\$ 49,289	\$ 76,208	\$ 52,185	\$ 68,789
Mutual Funds	150,081	137,677	138,440	124,569
Money Market	33,750	33,750	33,519	33,519
Exchange traded funds	178,649	242,046	170,824	205,301
Total	<u>\$ 411,769</u>	<u>\$ 489,681</u>	<u>\$ 394,968</u>	<u>\$ 432,178</u>

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

NOTE H – INVESTMENTS, (continued)

FASB Accounting Standards Codification Topic 820-10 *Fair Value Measurements* defines fair value, requires expanded disclosures about fair value measurements, and establishes a three-level hierarchy for fair value measurements based on the observable inputs to the valuation of an asset or liability at the measurement date. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. It prioritizes the inputs to the valuation techniques used to measure fair value by giving the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurement).

Under Topic 820-10, the three levels of the fair value hierarchy are as follows:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Coalition has the ability to access at the measurement date.

Level 2 inputs are inputs other than quoted prices included in Level 1 that are either directly or indirectly observable for the assets or liabilities.

Level 3 inputs are unobservable inputs for the assets or liabilities.

The level in the fair value hierarchy within which a fair measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

All investments are measured at Level 1. Inputs to the valuation methodology are unadjusted quoted prices for identical assets in active markets.

The individual investments contain net assets without donor restrictions. Investments in marketable equity securities and marketable debt securities are carried at fair market value determined by “quoted market prices” per unit (share) as of the statement of financial position date. All other investments are stated at cost. Donated investments are recorded at the mean of the high and low price as of the date of receipt. Gains and losses on investments are reported as increases or decreases in net assets without donor restrictions, unless their use is restricted by explicit donor stipulation or by law.

Spending Policy

Each fiscal year the Coalition is authorized to withdraw up to 5% of the total market value of the total portfolio of the Fund. The amount available to be withdrawn in a fiscal year will be up to 5% of the Fund market value as of the last business day of the fiscal third quarter of the preceding fiscal year. Only with the approval of a majority vote of the Board of Directors, present at a meeting duly called for such purpose, may the Coalition exceed the 5% spending cap.

Investment Return Objectives, Risk Parameters and Strategies

The Coalition Board of Directors is responsible for developing policies that govern investment of the assets of the Coalition. The purpose of the following Investment Policy, which is to be reviewed annually by the Finance Committee of the Coalition are to:

- Establish the investment objectives, policies, guidelines and eligible securities relating to investments owned or controlled by the Coalition through a third-party investment advisor.
- Identify the criteria against which the investment performance of the Coalition’s investments will be measured.
- Communicate the objectives to the Board of Directors, investment managers and funding sources that may have involvement.
- Serve as a review document to guide the ongoing oversight of the management of the Coalition’s investments.

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

NOTE I – LEASING ACTIVITIES

Operating Lease

The Coalition entered a ten-year lease agreement for office and parking spaces on March 1, 2018 which expires February 28, 2028. The lease agreement includes 4% annual escalations each year on the anniversary of the lease term for office space. Rent for parking has remained fixed although it can be increased no more than 2% each anniversary. Rent expense related to the lease was \$106,546 and \$103,011 for the years ended June 30, 2024 and 2023 respectively.

The Coalition has elected the option to use the risk-free rate determined using a period comparable to the lease terms as the discount rate for leases where the implicit rate is not readily determinable. The risk-free rate option has been applied to the office and parking assets.

Total right-of-use assets and lease liabilities at June 30, 2024 are as follows:

Lease Assets – Classification in Statement of Financial Position
 Operating Lease Right of Use Asset \$ 358,559

Lease Liabilities – Classification in Statement of Financial Position:
 Operating Lease Liability, Current Portion 110,223
 Operating Lease Liability, Long-Term Portion 264,697
 Total \$ 374,920

The weighted-average remaining lease term and weighted-average discount rate are as follows:

Weighted-average remaining lease term in years: 4.67

Weighted-average discount rate: 5.20%

The future minimum lease payments on this agreement as of June 30 are:

2025	\$ 110,223
2026	114,047
2027	118,023
2028	<u>80,496</u>
Total payments	422,789
Net present value discount	<u>(47,869)</u>
Present Value of lease liabilities	<u>\$ 374,920</u>

Finance Lease

The Coalition leases office equipment under a finance lease agreement. The lease is for four-years, expiring October 31, 2025. The annual rent expense is \$3,776 per year and is included in office supplies on the statement of activities.

The Coalition has elected the option to use the risk-free rate determined using a period comparable to the lease terms as the discount rate for leases where the implicit rate is not readily determinable. The risk-free rate option has been applied to the office equipment.

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

NOTE I – LEASING ACTIVITIES (Continued)

Total right-of-use assets and lease liabilities at June 30, 2024 are as follows:

Lease Assets – Classification in Statement of Financial Position

Finance Lease Right of Use Asset \$ 4,605

Lease Liabilities – Classification in Statement of Financial Position:

Finance Lease Liability, Current Portion 3,776

Finance Lease Liability, Less Current Portion 717

Total \$ 4,493

The weighted-average remaining lease term and weighted-average discount rate are as follows:

Weighted-average remaining lease term in years: 2.33

Weighted-average discount rate: 5.20%

The future minimum lease payments on this agreement as of June 30 are:

2025 \$ 3,776

2026 1,259

Total payments 5,035

Net present value discount (542)

Present Value of lease liabilities \$ 4,493

NOTE J – RISKS AND UNCERTAINTIES – COVID-19

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which may negatively impact future financial performance. The potential impact of these uncertainties is unknown and cannot be estimated at the present time.

ROWLEY & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

46 N. STATE STREET
CONCORD, NEW HAMPSHIRE 03301
TELEPHONE (603) 228-5400
FAX # (603) 226-3532

MEMBER OF THE PRIVATE
COMPANIES PRACTICE SECTION

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
New Hampshire Coalition
Against Domestic and Sexual Violence
Concord, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of New Hampshire Coalition Against Domestic and Sexual Violence (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 12, 2024.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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



Rowley & Associates, P.C.
Concord, New Hampshire
November 12, 2024

ROWLEY & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

46 N. STATE STREET
CONCORD, NEW HAMPSHIRE 03301
TELEPHONE (603) 228-5400
FAX # (603) 226-3532

MEMBER OF THE PRIVATE
COMPANIES PRACTICE SECTION

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

Board of Directors
New Hampshire Coalition
Against Domestic and Sexual Violence
Concord, New Hampshire

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited New Hampshire Coalition Against Domestic and Sexual Violence's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of New Hampshire Coalition Against Domestic and Sexual Violence's major federal programs for the year ended June 30, 2024. New Hampshire Coalition Against Domestic and Sexual Violence's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, New Hampshire Coalition Against Domestic and Sexual Violence complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to New Hampshire Coalition Against Domestic and Sexual Violence's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on New Hampshire Coalition Against Domestic and Sexual Violence's compliance based on our audit. Reasonable assurance is a high

level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about New Hampshire Coalition Against Domestic and Sexual Violence's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

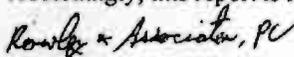
Report on Internal Control over Compliance

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

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

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

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



Rowley & Associates, P.C.
Concord, New Hampshire
November 12, 2024

**New Hampshire Coalition Against Domestic and Sexual Violence
Schedule of Findings and Question Costs
Year Ended June 30, 2024**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

1. The auditor’s report expresses an unmodified opinion on the financial statements of the New Hampshire Coalition Against Domestic and Sexual Violence.
2. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor’s Report. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of New Hampshire Coalition Against Domestic and Sexual Violence, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance. No Material weaknesses are reported.
5. The auditor’s report on compliance for the major federal award programs for New Hampshire Coalition Against Domestic and Sexual Violence expresses an unmodified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.
7. The programs tested as a major program were:

Victims of Crime Act 16.575
8. The threshold for distinguishing Types A and B Programs was: \$750,000.
9. The New Hampshire Coalition Against Domestic and Sexual Violence was determined to be a low-risk auditee.

SECTION II – FINDINGS: FINANCIAL STATEMENT AUDIT

No matters were reported.

SECTION III – FINDINGS AND QUESTIONED COSTS: FEDERAL AWARD PROGRAMS AUDIT

No matters were reported.

**New Hampshire Coalition Against Domestic and Sexual Violence
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024**

<u>Program Title</u>	<u>Federal CFDA/ Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Housing and Urban Development:</u>				
Pass-Through Programs from State of NH Department of HHS:				
Continuum of Care Program	14.267	102-500731	129,705	140,998
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>129,705</u>	<u>140,998</u>
<u>U.S. Department of Justice:</u>				
Direct Program - Violence Against Women Act of 2000	16.556		-	317,904
Pass-Through Programs from State of NH Department of Justice:				
VAWA, SASP	16.017	2022SAS01	531,627	541,602
OVC Human Trafficking	16.320			
VOCA, PMC Subcontracts	16.575	2022VOC03	251,928	251,928
VOCA, PMC Subcontracts	16.575	2022VOC04	2,803,547	3,341,376
Subtotal			<u>3,055,475</u>	<u>3,593,304</u>
VAWA, STOP	16.588	2022VAW16	-	134,035
Total Pass-Through Programs			<u>3,587,102</u>	<u>4,268,941</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>3,587,102</u>	<u>4,586,845</u>
<u>U.S. Department of the Treasury</u>				
Pass-Through Programs from State of NH Department of Justice:				
Coronavirus State and Local Fiscal Recovery Funds - Covid-19	21.027	2023ARPVS19	89,364	89,364
TOTAL U.S. DEPARTMENT OF THE TREASURY			<u>89,364</u>	<u>89,364</u>
<u>U.S. Department of Health and Human Services:</u>				
Direct Program - Family Violence Prevention Services Act	93.591		-	337,021
Direct Program - Family Violence Prevention Services Act - Covid-19	93.591		-	95,383
Subtotal			<u>-</u>	<u>432,404</u>
Pass-Through Programs from State of NH Department of HHS:				
Sexual Violence Prevention	93.136	102-500731	200,009	400,409
Family Violence Prevention Services Act	93.671	155510 B001	1,081,784	1,118,831
Family Violence Prevention Services Act - Covid-19	93.671	155510 B001	1,127,900	1,127,900
Subtotal			<u>2,209,684</u>	<u>2,246,731</u>
Total Pass-Through Programs			<u>2,409,693</u>	<u>2,647,140</u>
TOTAL U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES			<u>2,409,693</u>	<u>3,079,544</u>
<u>Corporation for National & Community Services:</u>				
Pass-Through from Volunteer NH!				
AmeriCorps Victim Assist Program	94.006		-	25,583
AmeriCorps Victim Assist Program - Covid-19	94.006		-	7,167
TOTAL CORPORATION FOR NATIONAL & COMMUNITY SERVICES			<u>-</u>	<u>32,750</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 6,215,864</u>	<u>\$ 7,929,501</u>

**New Hampshire Coalition Against Domestic and Sexual Violence
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024.**

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of New Hampshire Coalition Against Domestic and Sexual Violence under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of New Hampshire Coalition Against Domestic and Sexual Violence, it is not intended to and does not present the financial position, changes in net assets, or cash flows of New Hampshire Coalition Against Domestic and Sexual Violence.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, *Cost Principles for Non-profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
2. Pass-through entity identifying numbers are presented where available.

NOTE C – SUBRECIPIENTS

The New Hampshire Coalition Against Domestic and Sexual Violence provide federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA/ Assistance Listing #</u>	<u>Amount Provided</u>
Rapid Re-Housing Program	14.267	\$ 129,705
Sexual Assault Services Program	16.017	531,627
Victims of Crime Act	16.575	3,055,475
Coronavirus Fiscal Recovery	21.027	89,364
Sexual Violence Prevention	93.136	200,009
Family Violence Prevention Services Act	93.671	<u>2,209,684</u>
		<u>\$ 6,215,864</u>

NOTE D – INDIRECT COST RATE

The New Hampshire Coalition Against Domestic and Sexual Violence has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

Kim Bock

Adaptable leader of nonprofits experiencing change. Trained advocate who holds strategic plan and board's position while negotiating government contracts and establishing cooperative relationships among non-traditional partners. Over 20 years of financial oversight and development. Strong public speaker and written communicator who delivers presentations to diverse audiences.

Leadership – As an Executive Director, President, and Board Member, have demonstrated results in advocacy, public policy, grant writing, operations and planning, systems selection and implementation, strategic planning, board development, contract compliance, and human resources and personnel oversight.

Public Speaking & Written Communication – Demonstrated skills include: develop and deliver virtual and live presentations; technical, persuasive, promotional writer, grant writer; Subject Matter Expert for media, government agencies, senators; website content management, social media management, compiled and published multiple documents including best practice literature, marketing materials, professional guidance, expert opinions and academic papers.

Finance – Thorough knowledge of nonprofit finances through roles as Treasurer, Financial Chair, Trustee, and Board Member. Proven as an ethical, reliable steward of: government contract compliance, budgeting, IRS 990, financial platform and systems management, financial presentations to Board, fund accounting, securing and managing grants, grant compliance, and local and federal law compliance.

Relevant Experience

ADMINISTRATIVE AND FINANCE DIRECTOR | NEW HAMPSHIRE COALITION AGAINST DOMESTIC AND SEXUAL VIOLENCE | 2024 - PRESENT

Direct administrative and financial matters of a nonprofit that oversees 15 federal, state and foundation grants for the benefit of 12 independent nonprofit member organizations. Provides budgetary information for all grant applications, ensures appropriate reporting according to grant requirements, provides TA to member organizations in fiscal management of grant funds. Responsible for financial management, planning, and analysis including budgeting, financial statement preparation and administrative and financial policy development. Supports executive director, board and finance committee with preparation of monthly, quarterly and annual statements. Prepares for and oversees the annual fiscal audit. Oversees 5 administrative employees.

EXECUTIVE DIRECTOR | NEW HAMPSHIRE COALITION OF RECOVERY RESIDENCES | 2020 - 2024

Direct day-to-day business operations of a nonprofit that certifies recovery houses according to a national standard, operates an ombudsman program, advocates at local and federal level and operates a robust housing assistance program. Grew organization from 18 to 100+ certified recovery houses, developed robust nationally recognized best practice programs, 3 full time employees, \$650K budget, 1,000 applications per year in housing assistance. Oversee all aspects of organization including managing staff and officers, leading programs, overseeing finances, developing a grassroots board and being face of organization.

HIGHLIGHTS

Provide expertise in Recovery Housing to state and federal organizations (CDFA, NH HFA, State Fire Marshal, Seacoast Study Group, Homeless Coalitions), Federal Senators and Representatives (Sen Hassan, Sen Shaheen, Rep Kuster), towns across NH.

Developed and testified on legislation affecting recovery housing in NH.

Secured eight new grants in first year from government and private organizations for operations and programs

- Housing Assistance - \$375K to 750 individuals in FY22
- Accepting New Resident Platform - reducing homelessness across NH
- Small Bridge Loan Program - supporting recovery houses through COVID and other emergencies

- Operators and House Leaders Round Tables - average of 35 people attend 2 times per month - model program now being adopted in other states
- Grant writing assistance provided to recovery house organizations securing 14 capital improvement grants for constituents

Collaborate with stakeholders including NHBOA, State Fire Marshal, NHMA, NHLA, NHPA, and St Anselm College Center for Ethics to provide towns with guidance on Federal Fair Housing Laws as they relate to people with disabilities.

Presentations at NHMA Annual Meeting, St Anselm Recovery Housing Conference and more.

Collaboration with HA NH and NH CDFA to design Support Act RHP Grant Program that provides approximately \$5M in grants to encourage recovery housing development across NH

Review, develop, initialize and maintain record keeping online platforms for accounting, business and program records

Chair Advocacy Committee of National Alliance of Recovery Residences

Prepare and participate in Board meetings. Support executive team during Board meetings. Prepare annual report.

Support development of Strategic Plan and developing Fundraising Strategies and Platforms

FINANCE COMMITTEE MEMBER, PARISH FINANCIAL REVIEWER, TITLE IV ADVOCATE (Volunteer) | EPISCOPAL DIOCESE OF NH, CONCORD, NH

Advisory position on the finance committee for the Episcopal Diocese of NH. Traveled to parishes around NH to review financial practices and offer best practice advice and suggestions. As a Title IV Advocate for Northern New England, walked a complainant through the process of filing a complaint against a priest within the diocese, a complex procedure that follows the Canons of the Episcopal Church and is parallel to a legal process with hearings, discovery and corrective actions.

TREASURER (Volunteer) | CHURCH OF OUR SAVIOUR, EPISCOPAL CHURCH, MILFORD, NH

Managed a complex financial system based in fund accounting. Prepared and presented financial reports to the board. Reviewed the history of all restricted funds and educated the board as to restrictions of such funds. Oversaw an \$800K capital campaign. Oversaw all aspects of returning/repurposing restricted funds that could no longer meet restrictions. Prepared budget and presented it to the membership. Advised on proper stewardship of grants, restricted funds and accumulated funds. Transitioned church from a DOS based accounting system to a powerful Windows based system.

PRESIDENT (Volunteer) | Little People's Depot, New Boston, NH

Became president of the local preschool the year public kindergarten was established. Developed new programming to ensure the sustainability of the organization. (The organization is still using the programming and still operating.) Convened monthly board meetings. Assumed treasurer's unexpired 8 month term when treasurer left unexpectedly. Implemented a new and more professional accounting system. Executed all contracts. Interfaced with personnel.

ADDITIONAL EXPERIENCE INCLUDES: Chemistry Lab Instructor, St. Anselm College; academic tutor in US Dept of Education Migrants Program; practicing attorney—corporate, estate planning, probate, and real estate law;

COMMUNITY SERVICE AND INVOLVEMENT

Board of Directors, Maine Grate Co., Inc.

Violinist, New Hampshire Philharmonic Orchestra, Manchester, NH

Trainer and Advocate, Canine Companions for Independence

Education

JD | UNIVERSITY OF MAINE SCHOOL OF LAW

BS CHEMICAL ENGINEERING | WORCESTER POLYTECHNIC INSTITUTE

Rachel Duffy

Skills

Microsoft Office- Power Point- Excel- Word- Community Outreach- Database Management-Leadership- Crisis Intervention/high pressure environments- Housing Law/Family Law –Empathy –Team Player- -Case Management -Grant Reporting – Federal Grant Applications- Grant Management- Confidential Record Maintenance – Financial Education and Empowerment – National Service Leadership- Support Group Facilitation-

Work Experience

Housing and Economic Justice Manager NH Coalition Against Domestic and Sexual Violence August 2021 to Present

Direct a HUD funded, Domestic Violence Rapid Re-Housing grant through the NH Bureau of Housing Supports. Facilitate trainings to subrecipient agencies. Offer technical assistance to programs ensuring HUD compliance. Direct monthly housing and shelter meetings for advocates across the state to increase collaboration and effective advocacy throughout the programs. Assist in completing annual grant applications. Track grant expenditures and complete monthly billing. Manage a statewide VOCA funded Housing First Program for the state's crisis centers. Process funding requests Perform annual grant reporting and application. Develop and maintain statewide relationships to support housing advocacy. Direct and administer the Economic Empowerment Program of NH, including managing the Matched Savings Program and training AmeriCorps Members and other advocates on financial empowerment resources. Sat on several housing committees including the Bureau of Housing Supports Executive Committee as the Domestic Violence representative for the state. The Governor's Council on Housing Stability, and the Balance of State Continuum of Care meetings. Support and advocate for housing policy and legislation through providing testimony and support alongside the coalition's public affairs team. Provide supervision to housing interns and fellows.

AmeriCorps Victim Assistance Program Manager NH Coalition Against Domestic and Sexual Violence (NHCADSV) August 2020 to August 2021

Effectively Managed NHCADSV AmeriCorps Victim Assistance Program (AVAP) by adhering to mandated programmatic regulations including performing background checks on incoming AVAP members, maintain member files, biannual grant progress reports, and ensuring members adhere to service polices. Offered mentorship, training, and guidance to AVAP members throughout the service year. Supported host sites in supervising their AVAP members through training and ongoing communication across the service year. Participated in AmeriCorps days of service events such as MLK day of service. Trained AVAP members in implementing the Allstate Moving Ahead curriculum for survivors of domestic and sexual violence at their host sites. Offered educational and employment guidance for AVAP members exiting the program.

Transitional Housing Advocate Bridges Domestic and Sexual Violence Support - Nashua, NH February 2017 to August 2020

Manage the cases of up to 10 families. Assist clients in searching for apartments. Negotiate fair rents with landlords. Keep informed on housing laws and legislation. Cultivate strong community relationships to enhance client supports. Provide financial literacy to clients through ongoing budget and savings, and credit awareness seminars. Maintain confidential information. Track statistical data and complete grant

reports on a semiannual basis. Work with clear judgment in crisis situations and provide emotional counseling. Directly supervised the Housing First Advocate.

Shelter Manager

Bridges Domestic and Sexual Violence Support - Nashua, NH

January 2013 to February 2017

Managed the cases of up to five families in a confidential domestic violence shelter. Provided direct service and crisis counseling to all families. Maintained condition of shelter by keeping track of regular maintenance and coordinating repairs. Lead weekly support groups at shelter. Participated biweekly on the 24-hour crisis line. Maintained confidential documents. Tracked statistical data for quarterly reports.

AmeriCorps Member (court advocate)

Americorps Victim Assistance Program - Concord, NH

August 2012 to January 2013

Assisted survivors of domestic violence in preparing legal documents such as restraining orders, and ex parte custody orders. Advocated for clients during court proceedings. Assisted clients in applying for legal assistance. Participated on biweekly on our 24-hour support line. Become familiar with All State Financial Empowerment Curriculum and provide this training to clients. Attended AmeriCorps trainings and social outreach events.

Education

Associates Degree in Behavioral Science-2019

Granite State College - Concord, NH

Certificate in Human Services-2014

Nashua Community College - Nashua, NH

UNH Supervisors Boot camp -University of New Hampshire Durham, NH (Completed 7/19/18)