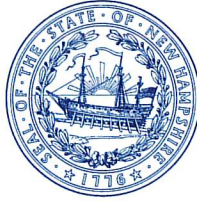


**ATTORNEY GENERAL
DEPARTMENT OF JUSTICE**

151 - 6/17/26

1 GRANITE PLACE SOUTH
CONCORD, NEW HAMPSHIRE 03301

JOHN M. FORMELLA
ATTORNEY GENERAL



JAMES T. BOFFETTI
DEPUTY ATTORNEY GENERAL

May 15, 2026

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

Your Excellency and Members of the Council:

REQUESTED ACTION

Authorize the Department of Justice (DOJ) to enter into subgrants with the subrecipients listed below, in an amount not to exceed \$4,541,985 for the purpose of providing services to victims of crime, effective upon Governor and Executive Council approval, through September 30, 2027. 100% General Funds.

Funding is available in account number 02-20-20-200010-26010000, Department of Justice, Attorney General, as follows:

Class Account	Subrecipient	Vendor #	SFY 2026 Amount	SFY 2027 Amount
073-500581	Child Advocacy Center of Coos County, Inc.	167955-B001	\$0	\$119,000
073-500581	603 Legal Aid	216800-B001	\$0	\$280,317
073-500581	New Hampshire Catholic Charities	177165-B001	\$0	\$217,996
073-500581	New Hampshire Coalition Against Domestic and Sexual Violence	155510-B001	\$319,899	\$3,604,773
Total per SFY			\$319,899	\$4,222,086
Total			\$4,541,985	

EXPLANATION

The Department of Justice subgrants these funds to agencies providing direct services to victims of crime. Agencies providing services in the fields of sexual assault, domestic violence, traditionally underserved populations, and crimes against children are given priority.

Her Excellency, Governor Kelly A. Ayotte
and the Honorable Council
May 15, 2026
Page 2 of 2

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

603 Legal Aid will use the funds to provide legal services to victims of crime for expenses incurred and services provided to improve access of legal services for victims of crime and direct victim services provided by the subrecipient including but not limited to expenses for personnel, benefits, travel, supplies and other. 603 Legal Aid, through its Domestic Violence Emergency (DOVE) project and advocacy services, is a primary provider of free civil legal assistance for domestic violence and stalking victims across the state.

New Hampshire Catholic Charities will utilize funding for expenses incurred and services provided for specialized legal services for victims of crime in New Hampshire, including but not limited to, expenses for personnel, benefits, travel, and supplies. The legal services provided by New Hampshire Catholic Charities are crucial for keeping victims safe, enabling them to break out of the cycle of violence, and to take advantage of new opportunities for their futures. Through Catholic Charities casework, the victim services program has developed and expanded a referral network that includes other key agencies and organizations.

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

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

Respectfully submitted,



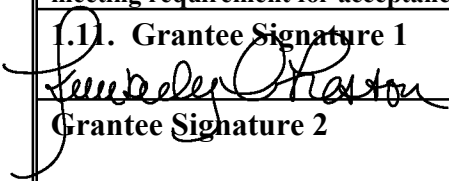
John M. Formella
Attorney General

#55464664

GRANT AGREEMENT

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

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		1.2. State Agency Address 1 Granite Place South, Concord, NH 03301	
1.3. Grantee Name Child Advocacy Center of Coos County, Inc.		1.4. Grantee Address 278 Main Street, Lancaster, NH 03584	
1.5 Grantee Phone # (603) 788-8201	1.6. Account Number 02-20-20-200010-2601- 073-500581	1.7. Completion Date 09/30/2027	1.8. Grant Limitation \$119,000.00
1.9. Grant Officer for State Agency Thomas Kaempfer		1.10. State Agency Telephone Number (603) 271-3658	
If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Grantee Signature 1 		1.12. Name & Title of Grantee Signor 1 Kimberly A. Preston / Executive Director	
Grantee Signature 2		Name & Title of Grantee Signor 2	
Grantee Signature 3		Name & Title of Grantee Signor 3	
1.13 State Agency Signature(s) Thomas D. Kaempfer		1.14. Name & Title of State Agency Signor(s) Thomas Kaempfer, Deputy Director of Admin	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: <i>Christen Lavers</i> Assistant Attorney General, On: / / 5/13/26			
1.16. Approval by Governor and Council (if applicable) By: On: / /			

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

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

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

EXHIBIT A

-Special Provisions-

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

1. The Subrecipient must certify that Limited English Proficiency persons have meaningful access to any services provided by this program. National origin discrimination includes discrimination on the basis of limited English proficiency (LEP). Meaningful access may entail providing language assistance services, including oral and written translation when necessary. The U.S. Department of Justice has issued guidance for grantees to help them comply with these requirements. The guidance document can be accessed on the Internet at [Civil Rights Division | Limited English Proficiency](#).
2. The Subrecipient assures that in the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination within the three years prior to the receipt of the federal financial assistance and after a due process hearing against the Subrecipient on the grounds of race, color, religion, national origin, sex, age, or disability, a copy of the finding will be submitted to the New Hampshire Department of Justice, Grants Management Unit and to the U.S. Department of Justice, Office for Civil Rights, Office of Justice Programs, 810 7th Street, NW, Washington, D.C. 20531. For additional information regarding your obligations under civil rights please reference the state website at [Welcome | New Hampshire Department of Justice](#) and understand if you are awarded funding from this office, civil rights compliance will be monitored by this office, and the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice.
3. The Subrecipient will comply (and will require any subrecipients or contractors to comply) with any applicable nondiscrimination provisions, which may include the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); the Victims of Crime Act (34 U.S.C. § 20110(e)); the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); the Violence Against Women Act (34 U.S.C. § 12291(b)(13)); the Civil Rights Act of 1964 (42 U.S.C. § 2000d); the Indian Civil Rights Act (25 U.S.C. §§ 1301-1303); the Rehabilitation Act of 1973 (29 U.S.C. § 794); the Americans with Disabilities Act of 1990 (42 U.S.C. §§ 12131-34); the Education Amendments of 1972 (20 U.S.C. §§ 1681, 1683, 1685-86); and the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101-07). It will also comply with Ex. Order 13279, Equal Protection of the Laws for Faith-Based and Community Organizations; Executive Order 13559, Fundamental Principles and Policymaking Criteria for Partnerships With Faith-Based and Other Neighborhood Organizations; and the DOJ implementing regulations at 28 C.F.R. Part 38.

EXHIBIT A

4. Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the marketplace. The current consultant limit is \$650 per day or \$81.25 per hour. When the rate exceeds the limit for an 8-hour day, or a proportionate hourly rate (excluding travel and subsistence costs), a written prior approval is required. Prior approval requests require additional justification.
5. The Subrecipient agency agrees that, should they employ a former member of the NH Department of Justice, that employee or their relative shall not perform work on or be billed to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the DOJ for the life of the subgrant without the express approval of the DOJ.
6. The Subrecipient understands that grants are funded for the grant award period noted on the grant award document. No guarantee is given or implied of subsequent funding in future years.
7. The Subrecipient authorizes the DOJ and its representatives, access to and the right to examine all records, books, paper or documents related to this subgrant.
8. The Subrecipient agrees that all services will be provided at no charge to victims unless a program income waiver is obtained from the DOJ. If permission is granted, the Subrecipient agrees that there must be a sliding scale that starts at zero (0), and that all program income will be totally expended on grant allowable activities by the end of the funding cycle.
9. Equipment purchased with this subgrant shall be listed by the Subrecipient on the agency inventory. The inventory must include the item description, serial number, cost, percentage of state funds, and location.
10. The Subrecipient agrees that if a financial audit of the agency is performed, whether it be an audit under 2 CFR or not, the Subrecipient agrees to provide a copy of the audit and any associated management letters to the DOJ, Grants Management Unit. The Single Audit report must be submitted to the Grants Management Unit within 9 months after the Subrecipient's year-end or one month after the issuance of the audit.
11. The Subrecipient, if a non-profit organization, agrees to make its financial statements available online (either on the Subrecipient's website, or the DOJ's, or another publicly available website). Organizations that have Federal 501(c)(3) tax status are considered in compliance with this requirement, with no further action needed, to the extent that such organization files IRS Form 990 or similar tax document (e.g., Form 990-EZ), as several sources already provide

EXHIBIT A

searchable online databases of such financial statements.

12. The Subrecipient, if a non-profit organization, must certify their non-profit status by submitting a statement to NH DOJ: 1) affirmatively asserting that the recipient is a non-profit organization and 2) indicating that the Subrecipient has on file and available upon audit one of the following:

- A copy of the organization's 501 (c)(3) designation letter, or;
- A letter from the State of New Hampshire stating that the Subrecipient is a non- profit organization operating within the state, or;
- A copy of the Subgrantee's state certificate of incorporation that substantiates its non-profit status.

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

EXHIBIT B

-Scope of Services-

1. The Subrecipient shall receive a subgrant from the New Hampshire Department of Justice as the State Agency (DOJ) for expenses incurred and services provided for forensic child advocacy interviews and direct victim services provided by the subrecipient including but not limited to expenses for personnel and benefits.
2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in EXHIBIT C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.*
3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) years after the close of the Federal Grant.
4. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
5. All correspondence and submittals shall be directed to:
NH Department of Justice
Grants Management Unit
1 Granite Place South
Concord, NH 03301
603-271-8473 or sarah.e.sciuto@doj.nh.gov

EXHIBIT C

-Payment Terms-

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

3a. The Subrecipient shall be awarded an amount not to exceed \$119,000 of the total Grant Limitation upon Governor and Council approval or 07/01/2026, whichever is later, to 06/30/2027, with approved expenditure reports. This shall be contingent on continued state funding and program performance.

3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to three months, to 09/30/2027. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.

EXHIBIT D

-Non-Supplanting Certification-

Supplanting defined

Federal funds must be used to supplement existing funds for program activities and must not replace those funds that have been appropriated for the same purpose.

Supplanting shall be the subject of application review, as well as pre-award review, post-award monitoring, and audit. If there is a potential presence of supplanting, the Subrecipient or grantee will be required to supply documentation demonstrating that the reduction in non-Federal resources occurred for reasons other than the receipt or expected receipt of Federal funds. For certain programs, a written certification may be requested by the awarding agency or recipient agency stating that Federal funds will not be used to supplant State or local funds. See the OJP Financial Guide (Part II, Chapter 3) [Archived | OJP Grants Financial Guide | II. Preaward requirements | Office of Justice Programs](#)

Supplanting and job retention

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

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

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

Printed Name and Title of Authorized Signer: _____

Signature: _____

Kimberly A. Preston
Executive Director

State of New Hampshire

Department of State

CERTIFICATE

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

Business ID: 608787

Certificate Number : 0007917285



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 27th day of April A.D. 2026.

A handwritten signature in black ink, appearing to read "David M. Scanlan", written over a horizontal line.

David M. Scanlan
Secretary of State

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



Kimberly Preston
Executive Director
cooscac@gmail.com

Child Advocacy Center of Coos County Certificate of Authority

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

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

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

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

Dated: 4-23-2026

Attested by: _____

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

The foregoing instrument was acknowledged before me, this day April 23, 2026, by Brian Beals.

Carol Roy

Name, Notary Public or Justice of the Peace **CAROL A. ROY**
State of New Hampshire
My Commission Expires
December 7, 2027

Commission Expires: 12/7/27



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

04/27/2026

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

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

PRODUCER E & S Insurance Services LLC 21 Meadowbrook Lane P O Box 7425 Gilford NH 03247-7425	CONTACT NAME: Fairley Kenneally PHONE (A/C, No, Ext): (603) 293-2791 E-MAIL ADDRESS: fairley@esinsurance.net FAX (A/C, No): (603) 293-7188																					
INSURED Child Advocacy Center of Coos County 278 North Main Street Lancaster NH 03584	<table><tr><th colspan="2">INSURER(S) AFFORDING COVERAGE</th><th>NAIC #</th></tr><tr><td>INSURER A:</td><td>Philadelphia Insurance Co</td><td></td></tr><tr><td>INSURER B:</td><td>FirstComp</td><td>27626</td></tr><tr><td>INSURER C:</td><td></td><td></td></tr><tr><td>INSURER D:</td><td></td><td></td></tr><tr><td>INSURER E:</td><td></td><td></td></tr><tr><td>INSURER F:</td><td></td><td></td></tr></table>	INSURER(S) AFFORDING COVERAGE		NAIC #	INSURER A:	Philadelphia Insurance Co		INSURER B:	FirstComp	27626	INSURER C:			INSURER D:			INSURER E:			INSURER F:		
INSURER(S) AFFORDING COVERAGE		NAIC #																				
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INSURER C:																						
INSURER D:																						
INSURER E:																						
INSURER F:																						

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

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

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

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

CERTIFICATE HOLDER**CANCELLATION**New Hampshire Department of Justice
1 Granite Place South

Concord

NH 03301

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

AUTHORIZED REPRESENTATIVE

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NONPROFIT COVER SHEET

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

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

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

C. List Board of Directors and Affiliations

<u>Name (Identify any additional role(s) in Parentheses)</u>	<u>Affiliations</u>
E.g., John Doe (President)	
Brian Beals (President)	Coos County Family Health Services
Eric Benjamin (Vice President)	Berlin Police Department
Patti Stolte (Director)	Marigold Antiques & Vintage
Chrissy Grant (Director)	Berlin Elementary School
Megan Fellows (Director)	Response
Erin Qualter (Director)	Coos County Attorney's Office
Tyler Brennan (Director)	NH State Police
Julianne Gooden (Director)	Gorham Community Learning Center
Emma Dagesse (Director)	Service Credit Union

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

<u>Name</u>	<u>Role</u>	<u>Annual Salary</u>	<u>Amount Paid From This Contract</u>
Kimberly Preston	Executive Director/Forensic Interviewer	\$69,992	\$52,675.92
TBD	Forensic Interviewer/Team Coordinator	\$40,352	\$30,667.52
Emily Short	Family Support Specialist	\$39,424	\$0

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

E. Check one of the following:

- ☒ [X] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**
- ☐ [] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).
-
-
-

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

- ☒ [X] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**
- ☐ [] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**
- ☐ [] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

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

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

FINANCIAL DISCLOSURES

G. Check one the following:

- [X] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**
- [] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**
- [] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

1. INCOME STATEMENT

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

Reg. No.	Charity Name	Address	City	State	Zip	Status	Report Due
31858	Chestnut Hill College	9601 Germantown Avenue	Philadelphia	PA	19118	X	11/15/2022
19102	Chi Omega Foundation	3395 Players Club Parkway	Memphis	TN	38125	G	9/15/2026
14082	Chicago Community Foundation	33 South State StreetChicago, IL 60603	Chicago	IL	60603	G	8/15/2026
31813	Chicago Foundation for Women	140 South Dearborn Street, Suite 400	Chicago	IL	60603	X	5/15/2025
34945	Chicago School of Professional Psychology (The)	325 North Wells	Chicago	IL	60654	X	10/15/2025
14316	Chicago Symphony Orchestra	220 South Michigan Avenue	Chicago	IL	60604-2559	G	5/15/2026
32415	Chichester Firefighters Association, Inc.	22 Main Street	Chichester	NH	03258	G	4/15/2026
2240	Chichester Historical Society	10 Eagles Way	Alton	NH	03809	X	5/15/2024
13903	Chichester Old Home Day	261 Horse Corner Road	Chichester	NH	03258	X	5/15/2021
35024	Chichester Parent Teachers Organization	219 Main Street	Chichester	NH	03258	G	1/15/2026
11740	Chichester Youth Association	PO Box 394	Epsom	NH	03234	X	5/15/2025
34079	Chief and Calla Bell Scholarship Foundation, Inc.	PO Box 1192Flat Rock, NC 28731	Flat Rock	NC	28731	G	11/15/2026
11382	Chief Michael Maloney Memorial Fund, Inc.	PO Box 446	Greenland	NH	03840	G	5/15/2026
15879	Child Advocacy Center of Carroll County	PO Box 948	Wolfeboro	NH	03894	G	5/15/2026
17907	Child Advocacy Center of Coos County, Inc.	278 Main StreetLancaster, NH 03584	Lancaster	NH	03584	G	5/15/2026
18030	Child Aid	525 3rd Street, Suite 200Lake Oswego, OR 97034	Lake Oswego	OR	97034	G	11/15/2026
31832	Child and Family Service	91-1841 Fort Weaver Road	Ewa Beach	HI	96706	G	5/15/2026
4174	Child and Family Services Realty Corporation	464 Chestnut Street	Manchester	NH	03105	G	5/15/2026
34690	Child Bridge, Inc.	PO Box 310	Bigfork	MT	59911	X	5/15/2024
17139	Child Care Aware of America	1515 North Courthouse RoadArlington, VA 22201	Arlington	VA	22201	G	8/15/2026
35586	Child Center of NY, Inc.	3675 CRESTWOOD PKWY STE 350	Duluth	GA	30096	G	11/15/2026
2241	Child Development Council d/b/a Kingston Children's Center	PO Box 337; 12 Church St.	Kingston	NH	03848-0337	G	5/15/2026
33361	Child Evangelism Fellowship of NH, Inc.	c/o David Holt PO Box 146	Concord	NH	03302	G	5/15/2026
10495	Child Evangelism Fellowship, Inc.	PO Box 348Warrenton, MO 63383	Warrenton	MO	63383	G	11/15/2025
3162	Child Find of America, Inc.	21 S ELTING CORNERS RD	HIGHLAND	NY	12528	X	10/15/2025
14018	Child Foundation, Inc.	2020 NE 102nd AvenuePortland, OR 97220	Portland	OR	97220	G	10/15/2026
10651	Child Mind Institute, Inc.	215 East 50th StreetNew York, NY 10022	New York	NY	10022	G	11/15/2026
32579	Child Neurology Education and Research Foundation	210 E High Street, Suite 1226Lexington, KY 40588	Lexington	KY	40588	G	5/15/2026
35132	Child Welfare Innovation, Inc.	1452 Dorchester Ave Ste 4Boston, MA 02122	Boston	MA	02122	G	5/15/2026
3870	Child Welfare League of America	727 15th Street, NW, Suite 1200	Washington	DC	20005	X	2/15/2025
6407	Childcare Worldwide	3675 Crestwood Parkway, Suite 350	Duluth	GA	30096	G	5/15/2026



CHILD ADVOCACY CENTER OF COÖS COUNTY
Groveton, New Hampshire

UNAUDITED FINANCIAL STATEMENTS
JUNE 30, 2019



CHILD ADVOCACY CENTER OF COÖS COUNTY
Groveton, New Hampshire

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors of
Child Advocacy Center of Coös County:

We have reviewed the accompanying financial statements of Child Advocacy Center of Coös County (a New Hampshire nonprofit corporation), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountants' Responsibility

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



Accountants' Conclusion

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

Cohos Advisors PLLC

June 15, 2020

FINANCIAL STATEMENTS

CHILD ADVOCACY CENTER OF COÖS COUNTY, INC.

Exhibit A

Groveton New Hampshire

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2019

ASSETS

Current assets

Cash and cash equivalents	\$ 16,278
Grants receivable	20,755
Investments	40,531
Total current assets	<u>77,564</u>

Long-term assets

Office equipment and furniture	19,739
Less: accumulated depreciation	(7,371)
Total long-term assets	<u>12,368</u>
Total assets	<u><u>\$ 89,932</u></u>

LIABILITIES AND NET ASSETS

Current liabilities

Accrued liabilities	<u>5,249</u>
Total current liabilities	<u>5,249</u>
Total liabilities	<u>5,249</u>

Net assets (Note 2)

Without donor restrictions	84,683
With donor restrictions	<u>-</u>
Total net assets	<u>84,683</u>
Total liabilities and net assets	<u><u>\$ 89,932</u></u>

See accompanying notes and accountants' review report.

CHILD ADVOCACY CENTER OF COÖS COUNTY, INC.

Exhibit B

Groveton, New Hampshire

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
<i>Revenue and support</i>			
Grants and contributions	\$ 118,309	\$ -	\$ 118,309
Fundraising revenue	4,491	-	4,491
Interest income	595	-	595
Other income	2,992	-	2,992
Net assets released from restrictions	-	-	-
Total revenue and support	<u>126,387</u>	<u>-</u>	<u>126,387</u>
<i>Expenses</i>			
Total program services	124,708	-	124,708
Total general and administrative	13,410	-	13,410
Total fundraising	2,323	-	2,323
Total expenses	<u>140,441</u>	<u>-</u>	<u>140,441</u>
Increase (decrease) in net assets	(14,054)	-	(14,054)
Net assets, beginning of year	<u>98,737</u>	<u>-</u>	<u>98,737</u>
Net assets, end of year	<u>\$ 84,683</u>	<u>\$ -</u>	<u>\$ 84,683</u>

See accompanying notes and accountants' review report.

CHILD ADVOCACY CENTER OF COÖS COUNTY, INC.

Exhibit C

Groveton, New Hampshire

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2019

	Advocacy Program	General & Administrative	Fundraising Expenses	Total
Salaries and wages	\$ 59,573	\$ 3,135	\$ -	\$ 62,708
Payroll taxes	5,324	280	-	5,604
Staff development	8,164	-	-	8,164
Staff recruitment	939	49	-	988
Depreciation expense	-	3,650	-	3,650
Insurance expense	4,483	236	-	4,719
Professional fees	-	850	-	850
Travel	20,441	-	-	20,441
Fundraising expenses	-	-	2,323	2,323
Office expenses	11,429	602	-	12,031
Payroll costs	3,043	160	-	3,203
Dues and subscriptions	-	3,510	-	3,510
Printing and postage	-	223	-	223
Occupancy expense	9,308	490	-	9,798
Bank fees	-	120	-	120
Other expenses	2,004	105	-	2,109
Total expenses	<u>\$ 124,708</u>	<u>\$ 13,410</u>	<u>\$ 2,323</u>	<u>\$ 140,441</u>

See accompanying notes and accountants' review report.

Groveton, New Hampshire

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2019

Cash flows from operating activities

Increase (decrease) in net assets	\$ (14,054)
Add (deduct) charges (credits) to operations not using (providing) cash:	
Depreciation	3,650
Adjustments to reconcile net assets to cash provided by operating activities:	
(Increase) decrease in grants receivable	5,106
Increase (decrease) in accrued liabilities	5,249
Net cash provided by (used for) operating activities	<u>(49)</u>

Cash flows from investing activities

(Purchase) sale of long-term certificate of deposit	<u>(15,477)</u>
Net cash provided by (used for) investing activities	<u>(15,477)</u>
Net increase (decrease) in cash and cash equivalents	(15,526)
Cash and cash equivalents, July 1	<u>31,804</u>
Cash and cash equivalents, June 30	<u>\$ 16,278</u>

Supplemental disclosures of cash flow information

Cash paid during the year for:
Interest

\$ -

See accompanying notes and accountants' review report

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

NOTES TO FINANCIAL STATEMENTS

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

NATURE OF ACTIVITIES

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

BASIS OF ACCOUNTING

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

USE OF ESTIMATES

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

BASIS OF PRESENTATION

These financial statements are presented in accordance with Accounting Standards Codification guidance for not-for-profit organizations. Under this guidance, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions. For the year ended June 30, 2019, Child Advocacy Center has no net assets with donor restrictions.

CASH AND CASH EQUIVALENTS

The Organization considers all short-term investments with an original maturity of three months or less to be cash equivalents. As of June 30, 2019, all the Organization's cash deposits were fully insured by the Federal Deposit Insurance Corporation.

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

NOTES TO FINANCIAL STATEMENTS

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

INVESTMENTS

The Organization holds one automatically renewable certificate of deposit in the amount of \$40,531 for a term of 12 months. The fixed interest rate on this certificate is 2.1290% and matures in May of 2020. Interest earned is added to principal giving it an annual percentage yield of 2.1499%.

PROPERTY AND EQUIPMENT

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

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

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

CONTRIBUTIONS

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

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

GRANT REVENUE RECOGNITION

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

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

NOTES TO FINANCIAL STATEMENTS

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

INCOME TAXES

Child Advocacy Center of Coös County, Inc. is exempt from federal income taxes under section 501(c)(3) of the Internal Revenue Code. The corporation has no unrelated business income and, accordingly, no provision for income taxes is reflected in these financial statements.

FUNCTIONAL EXPENSES

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

NOTE 2 – *Net Assets*

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

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

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

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

NOTES TO FINANCIAL STATEMENTS

NOTE 3 –*Rented Facilities*

Child Advocacy Center rents office space at 3 State Street in Groveton, New Hampshire, on a month-to month basis at \$580 per month. Total rent expense for the year ended June 30, 2019 was \$6,963.

NOTE 4 – *Going Concern*

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

NOTE 5 – *Subsequent Events*

The Organization has evaluated all subsequent events through June 15, 2020, the date the financial statements were available to be issued, noting that no events requiring adjustment to the financial statements or disclosure to the notes thereto are necessary for the year ended June 30, 2019.

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

NOTES TO FINANCIAL STATEMENTS

NOTE 6 – *Liquidity and Availability*

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

	<u>2019</u>
Total assets, at yearend	\$ 89,931
Less: Non-financial assets, including fixed assets, net of accumulated depreciation	<u>(12,367)</u>
Total financial assets, at yearend	77,564
Less:	
Donor-imposed restrictions on cash making financial assets unavailable for general expenditure	<u>-</u>
Financial assets available within one year to meet cash needs for general expenditure	<u><u>\$ 77,564</u></u>

The Organization has a goal to maintain financial assets on hand, which consist of cash and cash equivalents and grants receivable, to meet a month of normal operating expenses, which averaged \$12,439 in fiscal year 2019.

NOTE 7 – *Functionalized Expenses*

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

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

NOTES TO FINANCIAL STATEMENTS

NOTE 8 – *Fair Value Measurements and Disclosures*

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

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

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

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

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

NOTES TO FINANCIAL STATEMENTS

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

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

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

NOTE 9 – *Change in Accounting Standards*

For the year ended June 30, 2019, the Organization adopted the following:

ASU 2016-14, Not-for-Profit Entities (Topic 958) – *Presentation of Financial Statements for Not-for-Profit Entities*. The update addresses multiple areas, including the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has adjusted the presentation of these financial statements, accordingly.

ASU 2016-18, *Statement of Cash Flows (Topic 230): Restricted Cash*. Management believes this adoption will clarify the total cash and cash equivalents affected by the activity reported on the statement of cash flows.

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

NOTES TO FINANCIAL STATEMENTS

NOTE 9 – *Change in Accounting Standards (continued)*

ASU 2018-08, Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made.

The ASU clarifies and improves guidance for contributions received and contributions made and provides guidance to organizations on how to account for certain exchange transactions. This change is preferable in that it clarifies whether to account for transactions as contributions or as exchange transactions. In addition, it clarified whether a contribution is conditional. As a result, it enhances comparability of financial information of not-for-profit entities.

As a result of the adoption of ASU 2018-08, there was no cumulative-effect adjustment to opening net assets without donor restrictions or opening net assets with donor restrictions as of July 1, 2018.

KIMBERLY A. PRESTON

MAIL:

PHONE:

EMAIL:

STEWARDSHIP ♦ ATTENTIVE ♦ CONSCIENTIOUS ♦ DILIGENT ♦ CREATIVE

Key skills and qualifications:

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

Professional Experience:

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

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

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

Education:

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

Previous Volunteer Organizations:

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

EMILY K. SHORT



EDUCATION

University of Cincinnati Online, Cincinnati, OH

Bachelors of Interdisciplinary Studies, 3.596, *Psychology, Child Development, Communications*

Umbrella, St. Johnsbury, VT

Domestic & Sexual Violence Crisis Worker Certification

PROFESSIONAL EXPERIENCE

Coös County Children's Advocacy Center, Lancaster, NH

Family Support Specialist, October 2025 – Present

- Lead caregiver engagement and trauma-informed stabilization within the NCAC/NCA model.
- Navigate the sequential MDT workflow, managing initial referrals, needs screenings, and safety considerations.
- Provide process education and regulation support to non-offending caregivers during forensic interviews.
- Advocate for students via School Support Letters, reframing behavior through a regulation and developmental lens to restore access to the "thinking brain".
- NCA Trak Navigation & Documentation
Food Pantry/Clothing Shelf Management
Data/Statistics Management, Community Resource Guidance

Northeast Kingdom Human Services, Lyndonville, VT

CYFS Community Health Worker, June 2024-July 2025

- Serve as a guide and resource for individuals seeking mental health support. The primary goal of the Community Health Care Worker is to assist individuals in navigating the complex mental health system and accessing appropriate care and services.
- Motivational Interviewing: Utilize motivational interviewing techniques to engage patients in discussions about their health goals, behaviors, and barriers to care.
- Help patients identify their motivations for behavior change and develop personalized plans for achieving optimal health outcomes.
- Care Coordination, Home Visits, Direct Service
- Social Determinants of Health (SDOH) Screening and Referral: Conduct screenings to assess patients' social determinants of health, including housing instability, food insecurity, transportation issues, and financial constraints. Make appropriate referrals to community resources and social services agencies to address identified social needs.
- Follow-Up and Coordination: Follow up with patients to ensure they have connected with recommended resources and services. Coordinate care transitions and communicate effectively with other members of the healthcare team to ensure continuity of care.
- Community Outreach and Collaboration: Engages in community outreach activities to raise awareness about mental health, reduce stigma, and promote available services. May collaborate with community organizations, healthcare providers, schools, and other stakeholders to improve access to mental health care.
- Documentation and Record Keeping: Maintains accurate and confidential records, including assessment findings, treatment plans, progress notes, and relevant correspondence. Adhering to ethical and legal guidelines regarding privacy and confidentiality is crucial.
- Ethical Practice: Adheres to a professional code of ethics and maintains ethical standards in all aspects of clinical practice. Including ensuring client confidentiality, informed consent, boundaries, cultural competence, and ongoing professional development.

- Self-care and Supervision: Engages in self-care practices to maintain health mental health and wellbeing. Seeking supervision and support from experienced colleagues or supervisors to address any challenges and enhance professional growth.

Sunnybrook Montessori, Lancaster, NH

Center Director & Lead Teacher, December 2022- August 2024

- Program Administration-Ensure that the school is in compliance with New Hampshire Child Care Licensing Requirements.Serve as the liaison for the classroom to the Board, paying particular attention to ensuring that the Board's policies on safety, school licensing requirements, staffing minimums, and Board policies for the school. Attend monthly Board meetings as a non-voting member, giving a classroom/staff report at meetings. Attend Coos County Directors Network meetings and complete all necessary follow-up tasks and activities. Write and submit grants as applicable. Regularly view and update the Operational Workbook.
- Student support, 504 creation and management. Supporting students and staff with training, education, and management of students with exceptional needs.
- Supervision of Classroom Teachers-Advise the Board on the hiring of classroom teachers, making sure an effective team/learning environment is created and maintained through careful oversight of/feedback to those aides. Conduct regular staff meetings . Participate in staff work days for changing out materials, cleaning, reorganizing works, and providing feedback and in-services as needed. Inform staff of licensing requirements for themselves and the building. This includes being responsible for the staff members being fingerprinted, completing paperwork, and maintaining employees' files at the school. Assist in staff evaluations. Call/find substitutes for staff members in emergency situations. Parent
- Education, Meetings, and Conferences- Respond to all voice and digital communication in a timely manner. Write and distribute a weekly update/newsletter for families (via the blog or a Board-approved alternative- (Class Dojo). Plan and schedule Parent Education nights during the school year. Contact and meet with specialists and/or parents regarding children with special needs. Prepare for and schedule 2-3 individual communications with all parents during the year- including 2 parent conferences, parent Visitations, and 2 Open Houses (Fall & Spring). Meet individually with prospective parents and students. Schedule parent observations for prospective parents. Keep student and family issues confidential. Plan, prepare, and organize all materials for parent volunteers, including but not limited to, State volunteer requirements, projects, and learning materials to be made/assembled. Create and distribute Orientation packets to new/prospective families
- Record-Keeping: Maintain accurate records on children enrolled in the program to include their development, attendance, immunization, and general health; conduct program registration, and maintain appropriate files and waiting lists. Deliver Kindergarten files to appropriate schools as needed for students moving to elementary school. Create and distribute a school calendar and student phone/address list
- Facilities: Ensure that the building, materials, and playground are clean, safe, and maintained – (e.g. daily vacuuming and cleaning). Report any maintenance issues to the Board.
- Finances-Collect tuition checks on a monthly basis and expedite deposits, working with the Board Treasurer to secure payment, if the need arises. Draft the yearly budget and determine allocation of funds for staff, supplies, materials, and equipment and authorize purchases through the Board Treasurer.Oversee bi-weekly timesheet process for staff and submit payroll. Serve as the point of contact for the school's Accountant. Submit monthly rent payment

NEKPC, Lyndonville, VT

Program Coordinator/HR, July 2022- December 2022

- My mission at Northeast Kingdom Preschool and Childcare Center is to focus on curriculum building, fundraising opportunities, grant writing, community building, parent communication, and everything in between. My mornings are spent in the classroom, working with children who have a difficult time settling/have recent trauma that requires one on one attention.

- Assist with curriculum planning, curriculum execution, and intentions for developing the whole child.
- Conducts outreach (including both phone calls and on-site visits) with community organizations, employers, families, and child care providers. Provide and track assistance to families, employers, and child care providers, but not limited to, enrollments, referrals, program separations, follow-ups, payments, and interactions.
- I am responsible for assisting with regulations, appeals, corrective action plans, and staff organization. A current goal at this center is team building, communication, and getting staff excited about their classrooms.
- I have also helped lead two successful fundraisers, gaining thousands in donations for our community members and our center.
- Hiring, board communication, classroom scheduling, and daily planning also fall into my role of responsibilities.
- •Plans, organizes, maintains, and manages the operations of the Child Care Center and can serve as Lead Teacher. Supervise center support staff.
- Plans fundraisers, community nights, open house, and parent teacher conferences with the help of staff and director.
- Assist in hiring, evaluations, training, disciplines and recommendations on dismissal of staff as necessary.
- Develops, recommends, and administers policies, procedures, and processes in support of Child Care Center operations; implements and monitors compliance with approved policies, procedures, and processes.
- Working knowledge on staff requirements & licensing regulations.
- Maintains confidentiality in all aspects of client, staff, and agency information.
- Creates monthly Newsletter for families and assists in field trip planning/permission slips.

Kids Place, Chebeague Island, ME

Lead Teacher/Director, August 2020- May 2022

- My mission is to educate and inspire the young minds of our island's tomorrow. A glimpse into our day begins with our morning greeting. As our children arrive, they are greeted with a warm washcloth and a Good Morning song. Establishing a predictable routine for our little ones helps create a sense of safety and makes the "goodbye for now" almost effortless. As we move throughout our day, we encourage the same warmth and tenderness in every delicate moment.
- Focus on nurturing a bond with nature, utilizing our natural resources found on the island to craft and create.
- Development of social sensitivity and emotional skills through play, problem solving, and observations.
- Building a core curriculum that meets the developmental needs of children 0-8 and ensuring quality care that meets state, federal, parental requirements and expectations.
- Communicating with caregivers on children's progress or delays.
- Maintaining routine, rhythm, and boundaries that fit each child where they are.
- Creating an inclusive space where all children are welcome to explore, learn, and grow.
- Scheduling staff, staying up to date on everchanging Covid-19 protocols and guidelines.
- Supervise staff and maintenance of related records for assigned classrooms.
- Effectively plan, organize and implement educational activities.

Child Caregiver, Pittsburgh,PA/Randolph, NJ/Chebeague Island, ME

May 2009 – Present

- Providing and creating multi-sensory learning, imaginative play (dress up, concerts, plays and storytelling, arts & crafts), creative explorations (field trips to Phipps, Pittsburgh Zoo & PPG Aquarium, Carnegie Library, and various of local museums), outdoor adventures (nature walks and hiking in city, county, and state parks, gardening of fruits, vegetables and flowers, fishing), and inventive life skills (cooking and baking, inventing, and science experiments).
- Engaging with and caregiving for multiple children of varying ages at a time (Infants to children up to 12 years old).
- Experience caregiving for children with varying backgrounds and needs (e.g. High-functioning Autism, food allergies).

- Use of positive discipline, positive reinforcement, and peaceful parenting.
- In charge of managing household duties (laundry, cleaning, organizing), day planning, cooking three healthy meals a day, and daytime adventures to the beach, library, and orchards. (Live-in Childcare)

Waldorf School of Pittsburgh, Pittsburgh, PA

Teaching Assistant/ Co- Teacher May 2017-February 2020

- Responsible for laying the foundation to healthy development of imagination, empathy, responsibility, and kindness. As a school we focus on educating the head, hands, and hearts of all children.
- Create and maintain the rhythm of the day.
- Responsible for cooking with the children (chopping vegetables, measuring ingredients, mixing ingredients, etc.). Also in the mornings, I assist with the circle by bringing form and focus as well as the other artistic elements such as singing, music, drama, movement, speech, and imagination.
- Prepare the children for outdoor/indoor play (dressing, restroom trips, hand washing).
- Other responsibilities include table setting, assisting in handwork (wet felting, tool handling, finger knitting/crocheting, sweeping), dish washing, rest preparation, and laundry with the children.
- Additionally, I am responsible for the rest period of the day. I assist children in organically relaxing by hand, feet, back rubbing, and storytelling.

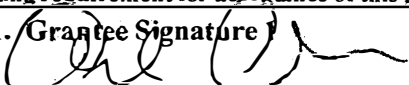
Professional Trainings/ Certificates/ Additional Skills

MRTQ Member, MRBN Member, NHAEYC Board Member,, CPR Certified, Mandated Reporter in Pennsylvania, New Hampshire, Vermont, and Maine. Infant and Toddler Maine Early Learning and Development Cert., Childhood Health and Safety Training, Caring for Children and Families Experiencing Homelessness, 2022/2025, Maternal Mental Health, Suicide Prevention, QPR, Understanding DID, Understanding Hoarding,, YALE Child Grand Rounds Member, Dispelling Myths About Support, Understanding Prolonged Grief D/O, SUD & Children, PHI, Maine AEYC Birth through 8 Across the State, Brain Development and Learning Consent, Little Scientist: Gravity, Force, and Motion (Physics) in the Classroom, Appropriate Expectations: Activity vs Opportunity, Medication Administration, Helping Hands: Social Emotional Support for School Age Children, Diversity and Racism Training, ACE (Adverse Child Experiences) Training, Supporting Inclusion (Laws and Practices), CDC Heads Up Concussion Training, Brain Development and Consent, Fostering Resilient Environments, Substance Use Disorders: Informed Practice for Early Childhood Educators, Vermont Orientation- Better Kid Care, Get Started with Center-Based Care: Building Blocks for Quality, Two-to-Three-Year-Olds in our Classrooms and Childcare Settings (WECAN), Sowing the Seeds of Compassion (WECAN), Becoming Human: Early Childhood as the Foundation for a Moral Life (WECAN), The Development of Speech and the Human Encounter (WECAN), YMCA Youth Sports Teacher/Volunteer Amateur Astronomer, Future Time Traveler. Additional certifications list available upon request.

GRANT AGREEMENT

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

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		1.2. State Agency Address 1 Granite Place South, Concord, NH 03301	
1.3. Grantee Name 603 Legal Aid		1.4. Grantee Address 93 N State Street Concord, NH 03301	
1.5 Grantee Phone (603) 584-4141	1.6. Account Number 02-20-20-200010-2601 -073-500581	1.7.Completion Date 09/30/2027	1.8. Grant Limitation \$280,317
1.9. Grant Officer for State Agency Thomas Kaempfer		1.10. State Agency Telephone Number (603) 271-3658	
If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Grantee Signature 		1.12. Name & Title of Grantee Signor 1 Ariel Clemmer, Executive Director	
Grantee Signature 2		Name & Title of Grantee Signor 2	
Grantee Signature 3		Name & Title of Grantee Signor 3	
1.13 State Agency Signature(s) Thomas D. Kaempfer		1.14. Name & Title of State Agency Signor(s) Thomas Kaempfer, Director of Administration	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: <i>Christen Lavers</i> Assistant Attorney General, On: / / 5/11/26			
1.16. Approval by Governor and Council (if applicable) By: On: / /			

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


5/11/26

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

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

EXHIBIT A

- Special Provisions -

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

1. The Subrecipient must certify that Limited English Proficiency persons have meaningful access to any services provided by this program. National origin discrimination includes discrimination on the basis of limited English proficiency (LEP). Meaningful access may entail providing language assistance services, including oral and written translation when necessary. The U.S. Department of Justice has issued guidance for grantees to help them comply with these requirements. The guidance document can be accessed on the Internet at [Civil Rights Division | Limited English Proficiency](#).
2. The Subrecipient assures that in the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination within the three years prior to the receipt of the federal financial assistance and after a due process hearing against the Subrecipient on the grounds of race, color, religion, national origin, sex, age, or disability, a copy of the finding will be submitted to the New Hampshire Department of Justice, Grants Management Unit and to the U.S. Department of Justice, Office for Civil Rights, Office of Justice Programs, 810 7th Street, NW, Washington, D.C. 20531. For additional information regarding your obligations under civil rights please reference the state website at [Welcome | New Hampshire Department of Justice](#) and understand if you are awarded funding from this office, civil rights compliance will be monitored by this office, and the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice.
3. The Subrecipient will comply (and will require any subrecipients or contractors to comply) with any applicable nondiscrimination provisions, which may include the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); the Victims of Crime Act (34 U.S.C. § 20110(e)); the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); the Violence Against Women Act (34 U.S.C. § 12291(b)(13)); the Civil Rights Act of 1964 (42 U.S.C. § 2000d); the Indian Civil Rights Act (25 U.S.C. §§ 1301-1303); the Rehabilitation Act of 1973 (29 U.S.C. § 794); the Americans with Disabilities Act of 1990 (42 U.S.C. §§ 12131-34); the Education Amendments of 1972 (20 U.S.C. §§ 1681, 1683, 1685-86); and the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101-07). It will also comply with Ex. Order 13279, Equal Protection of the Laws for Faith-Based and Community Organizations; Executive Order 13559, Fundamental Principles and Policymaking Criteria for Partnerships With Faith-Based and Other Neighborhood Organizations; and the DOJ implementing regulations at 28 C.F.R. Part 38.

EXHIBIT A

4. Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the marketplace. The current consultant limit is \$650 per day or \$81.25 per hour. When the rate exceeds the limit for an 8-hour day, or a proportionate hourly rate (excluding travel and subsistence costs), a written prior approval is required. Prior approval requests require additional justification.
5. The Subrecipient agency agrees that, should they employ a former member of the NH Department of Justice, that employee or their relative shall not perform work on or be billed to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the DOJ for the life of the subgrant without the express approval of the DOJ.
6. The Subrecipient understands that grants are funded for the grant award period noted on the grant award document. No guarantee is given or implied of subsequent funding in future years.
7. The Subrecipient authorizes the DOJ and its representatives, access to and the right to examine all records, books, paper or documents related to this subgrant.
8. The Subrecipient agrees that all services will be provided at no charge to victims unless a program income waiver is obtained from the DOJ. If permission is granted, the Subrecipient agrees that there must be a sliding scale that starts at zero (0), and that all program income will be totally expended on grant allowable activities by the end of the funding cycle.
9. Equipment purchased with this subgrant shall be listed by the Subrecipient on the agency inventory. The inventory must include the item description, serial number, cost, percentage of state funds, and location.
10. The Subrecipient agrees that if a financial audit of the agency is performed, whether it be an audit under 2 CFR or not, the Subrecipient agrees to provide a copy of the audit and any associated management letters to the DOJ, Grants Management Unit. The Single Audit report must be submitted to the Grants Management Unit within 9 months after the Subrecipient's year-end or one month after the issuance of the audit.
11. The Subrecipient, if a non-profit organization, agrees to make its financial statements available online (either on the Subrecipient's website, or the DOJ's, or another publicly available website). Organizations that have Federal 501(c)(3) tax status are considered in compliance with this requirement, with no further action needed, to the extent that such organization files IRS Form 990 or similar tax document (e.g., Form 990-EZ), as several sources already provide

EXHIBIT A

searchable online databases of such financial statements.

12. The Subrecipient, if a non-profit organization, must certify their non-profit status by submitting a statement to NH DOJ: 1) affirmatively asserting that the recipient is a non-profit organization and 2) indicating that the Subrecipient has on file and available upon audit one of the following:

- A copy of the organization's 501 (c)(3) designation letter, or;
- A letter from the State of New Hampshire stating that the Subrecipient is a non-profit organization operating within the state, or;
- A copy of the Subgrantee's state certificate of incorporation that substantiates its non-profit status.

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

13. Access to records

The subrecipient (subgrantees) at any tier, must authorize the NH DOJ and its representatives, access to and the right to examine all records, books, paper or documents related to the Victims Service grant. This provision does not apply to information pertaining to individual victims and clients of the subrecipient. Subrecipient will share with the NH DOJ and its representatives information relevant to this Agreement or access to any records necessary to determine Agreement compliance, provided such records do not violate the New Hampshire Rules of Professional Conduct or any applicable law.

EXHIBIT B

- Scope of Services-

1. The Subrecipient shall receive a subgrant from the New Hampshire Department of Justice as the State Agency (DOJ) for expenses incurred and services provided to improve access of legal services for victims of crime and direct victim services provided by the subrecipient including but not limited to expenses for personnel, benefits, travel, supplies and other.
2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in EXHIBIT C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.
3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) years after the close of the Federal Grant.
4. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
5. All correspondence and submittals shall be directed to:
NH Department of Justice
Grants Management Unit
1 Granite Place South
Concord, NH 03301
603-271-7820 or rhonda.j.beauchemin@doj.nh.gov

EXHIBIT C

-Payment Terms-

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

3a. The Subrecipient shall be awarded an amount not to exceed \$280,317 of the total Grant Limitation upon Governor and Council approval or 07/01/2026, whichever is later, to 06/30/2027, with approved expenditure reports. This shall be contingent on continued state funding and program performance.

3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to three months, to 09/30/2027. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.

EXHIBIT D

-Non-Supplanting Certification-

Supplanting defined

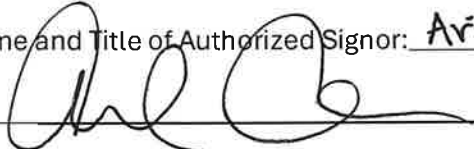
Federal funds must be used to supplement existing funds for program activities and must not replace those funds that have been appropriated for the same purpose. Supplanting shall be the subject of application review, as well as pre-award review, post-award monitoring, and audit. If there is a potential presence of supplanting, the Subrecipient or grantee will be required to supply documentation demonstrating that the reduction in non-Federal resources occurred for reasons other than the receipt or expected receipt of Federal funds. For certain programs, a written certification may be requested by the awarding agency or recipient agency stating that Federal funds will not be used to supplant State or local funds. See the OJP Financial Guide (Part II, Chapter 3) [Archived | OJP Grants Financial Guide | II. Preaward requirements | Office of Justice Programs](#)

Supplanting and job retention

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

603 Legal Aid (Subrecipient) certifies that any funds awarded through this federal award shall be used to supplement existing funds for program activities and will not replace (supplant) nonfederal funds that have been appropriated for the purposes and goals of the grant.

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

Printed Name and Title of Authorized Signor: Ariel Clemmer, Executive Director
Signature: 

State of New Hampshire

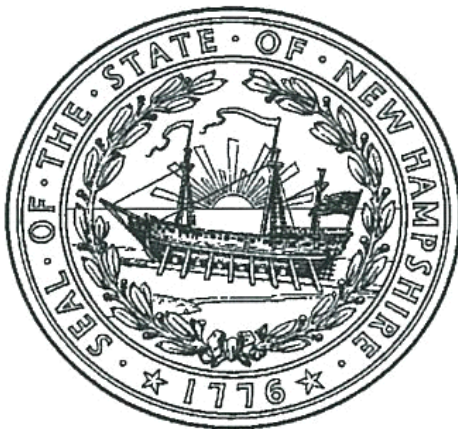
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that 603 LEGAL AID is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on November 01, 1995. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **239384**

Certificate Number: **0007919080**



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 29th day of April A.D. 2026.

A handwritten signature in black ink, appearing to read "David M. Scanlan", written over a horizontal line.

David M. Scanlan
Secretary of State



Certificate of Authority

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

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

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

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

Date: April 10, 2026

Attest: Melinda S. Gehris
Melinda S. Gehris, Board Chair



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
04/29/2026

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

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

PRODUCER USI INSURANCE SERVICES LLC/PHS 04041093 The Hartford Business Service Center 3600 Wiseman Blvd San Antonio, TX 78251		CONTACT NAME: PHONE (866) 467-8730 (A/C, No, Ext): FAX (A/C, No): E-MAIL ADDRESS:															
INSURED 603 Legal Aid 93 N STATE ST STE 200 CONCORD NH 03301-4334		<table border="1"> <thead> <tr> <th>INSURER(S) AFFORDING COVERAGE</th> <th>NAIC#</th> </tr> </thead> <tbody> <tr> <td>INSURER A : Hartford Casualty Insurance Company</td> <td>29424</td> </tr> <tr> <td>INSURER B : Hartford Fire and Its P&C Affiliates</td> <td>00914</td> </tr> <tr> <td>INSURER C :</td> <td></td> </tr> <tr> <td>INSURER D :</td> <td></td> </tr> <tr> <td>INSURER E :</td> <td></td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </tbody> </table>		INSURER(S) AFFORDING COVERAGE	NAIC#	INSURER A : Hartford Casualty Insurance Company	29424	INSURER B : Hartford Fire and Its P&C Affiliates	00914	INSURER C :		INSURER D :		INSURER E :		INSURER F :	
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INSURER C :																	
INSURER D :																	
INSURER E :																	
INSURER F :																	

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/Y-YYY)	LIMITS
A	COMMERCIAL GENERAL LIABILITY	X		04 SBA EQ5895	02/21/2026	02/21/2027	EACH OCCURRENCE
	CLAIMS-MADE ☒ OCCUR						\$2,000,000
	General Liability						DAMAGE TO RENTED PREMISES (Ea occurrence)
							\$500,000
							MED EXP (Any one person)
							\$10,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						PERSONAL & ADV INJURY
	POLICY ☐ PRO-JECT ☒ LOC						\$2,000,000
	OTHER:						GENERAL AGGREGATE
							\$4,000,000
							PRODUCTS - COMP/OP AGG
							\$4,000,000
A	AUTOMOBILE LIABILITY			04 SBA EQ5895	02/21/2026	02/21/2027	COMBINED SINGLE LIMIT (Ea accident)
	ANY AUTO						\$2,000,000
	ALL OWNED AUTOS						
	SCHEDULED AUTOS						
	HIRED AUTOS						
							BODILY INJURY (Per person)
							BODILY INJURY (Per accident)
							PROPERTY DAMAGE (Per accident)
	UMBRELLA LIAB EXCESS LIAB						EACH OCCURRENCE
	DED						RETENTION \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY	N/A		04 WEC NJ8891	02/21/2026	02/21/2027	X PER STATUTE
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)						OTH-ER
	If yes, describe under DESCRIPTION OF OPERATIONS below						
							E.L. EACH ACCIDENT
							\$1,000,000
							E.L. DISEASE -EA EMPLOYEE
							\$1,000,000
							E.L. DISEASE - POLICY LIMIT
							\$1,000,000

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

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

CERTIFICATE HOLDER

NH Department of Justice
1 GRANITE PLACE, SOUTH
CONCORD NH 03301

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

Susan L. Castaneda

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NONPROFIT COVER SHEET

A. Entity Name: 603 Legal Aid

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

Ariel Clemmer, Executive Director, 603 Legal Aid
 93 N State Street, Concord, NH 03301 (603) 584-4141

C. List Board of Directors and Affiliations

<u>Name (Identify any additional role(s) in Parentheses)</u> E.g., John Doe (President)	<u>Affiliations</u>
Alicia Fiore	Grade Potential Tutoring
Diane Dow	Callogix
Emily Rice	City of Manchester
Jacqual Heyward	Callogix
Kaitlin O'Neil	Normandin, Cheney & O'Neil
Kelleigh Gleason	Gleason Legal
Kevin Collimore	Cullen Collimore Shirley
Alexandra Cote (Secretary)	McLane Middleton
Elizabeth Lahey	Normandin, Cheney & O'Neil
Lyndsay Robinson	Shaheen & Gordon, P.A.
Melinda Gehris (Chair)	Hess Gehris Solutions
Melody Horton	Lucky Dog Thrift Shop
Nora Fiore	Innovative Realty
Rory Parnell (Vice-Chair)	Parnell, Michels & McKay, PLLC
Patricia Wentworth (Treasurer)	603 Legal Aid & Currier Museum of Art
Brian Call	Brian Call Nature Images

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>
Katherine Anthony	DOVE Program Manager	\$ 68,557.69	\$47,990.38
Jennifer Forys	DOVE Project Coordinator	\$ 53,436.00	\$37,405.20
Kathryn Mitchell	Staff Attorney	\$86,076.92	\$68,861.54
Julia Hawthorne	Staff Attorney	\$94,072.70	\$1,881.45
Kim Lavoie	Family Law Paralegal II	\$72,894.64	\$21,868.39
Brianna Norsworthy	Staff Attorney	\$73,730.77	\$11,059.62

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

E. Check one of the following:

- ☒ [X] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**
- ☐ [] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).
-
-
-

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

- ☒ [X] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**
- ☐ [] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**
- ☐ [] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

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

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

FINANCIAL DISCLOSURES

G. Check one the following:

- [X] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**
- [] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**
- [] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

1. INCOME STATEMENT

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

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December 31, 2025 and 2024

- I. Financial Statements
- II. Reports in Accordance with
Government Auditing Standards
- III. Reports in Accordance with
Uniform Guidance



ASSURANCE | ADVISORY | TAX | TECHNOLOGY

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I. FINANCIAL STATEMENTS

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
603 Legal Aid

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of 603 Legal Aid (the "Organization") a nonprofit organization, which comprise the statement of financial position as of December 31, 2025, 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 referred to above present fairly, in all material respects, the financial position of the Organization as of December 31, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Prior Period Financial Statements

The financial statements of the Organization as of December 31, 2024 were audited by other auditors whose report dated May 29, 2025, expressed an unmodified opinion on those statements.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 23, 2026 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Whittlesey PC". The signature is written in a cursive, flowing style.

Hartford, Connecticut
April 23, 2026

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Statements of Financial Position

December 31, 2025 and 2024

	2025	2024
Assets:		
Cash and cash equivalents	\$ 1,113,474	\$ 1,037,603
Grants receivable	721,895	518,452
Prepaid expenses	38,791	20,946
Property and equipment, net	1,375	3,026
Right of use lease assets	347,233	422,429
Total assets	<u>\$ 2,222,768</u>	<u>\$ 2,002,456</u>
Liabilities and Net Assets:		
Liabilities:		
Accounts payable	\$ 30,108	\$ 11,245
Accrued expenses	159,132	140,070
Deferred revenue	57,267	221,382
Lease liabilities	347,323	422,592
Total liabilities	<u>593,830</u>	<u>795,289</u>
Net Assets:		
Net assets without donor restrictions	1,573,517	1,176,490
Net assets with donor restrictions	<u>55,421</u>	<u>30,677</u>
Total net assets	<u>1,628,938</u>	<u>1,207,167</u>
Total liabilities and net assets	<u>\$ 2,222,768</u>	<u>\$ 2,002,456</u>

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

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Statements of Activities

For the years ended December 31, 2025 and 2024

	2025			2024		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and support						
Grants	\$ 2,770,109	\$ 30,000	\$ 2,800,109	\$ 2,357,620	\$ 11,783	\$ 2,369,403
Contributions	220,912	-	220,912	190,470	-	190,470
In-kind contributions	205,365	-	205,365	289,701	-	289,701
Interest income	19,677	-	19,677	16,344	-	16,344
Net assets released from restrictions	5,256	(5,256)	-	2,691	(2,691)	-
Total revenues and support	<u>3,221,319</u>	<u>24,744</u>	<u>3,246,063</u>	<u>2,856,826</u>	<u>9,092</u>	<u>2,865,918</u>
Expenses						
Program services	2,510,875	-	2,510,875	2,311,212	-	2,311,212
General and administrative	313,417	-	313,417	243,798	-	243,798
Total expenses	<u>2,824,292</u>	<u>-</u>	<u>2,824,292</u>	<u>2,555,010</u>	<u>-</u>	<u>2,555,010</u>
Change in net assets from operations	<u>397,027</u>	<u>24,744</u>	<u>421,771</u>	<u>301,816</u>	<u>9,092</u>	<u>310,908</u>
Net assets, beginning of year	<u>1,176,490</u>	<u>30,677</u>	<u>1,207,167</u>	<u>874,674</u>	<u>21,585</u>	<u>896,259</u>
Net assets, end of year	<u>\$ 1,573,517</u>	<u>\$ 55,421</u>	<u>\$ 1,628,938</u>	<u>\$ 1,176,490</u>	<u>\$ 30,677</u>	<u>\$ 1,207,167</u>

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

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Statements of Functional Expenses

For the years ended December 31, 2025 and 2024

	2025			2024		
	Program Services	General and Administrative	Total	Program Services	General and Administrative	Total
Personnel Expenses:						
Salaries	\$ 1,502,766	\$ 142,433	\$ 1,645,199	\$ 1,264,572	\$ 119,831	\$ 1,384,403
Payroll taxes	129,069	10,368	139,437	110,117	10,189	120,306
Benefits	229,301	10,428	239,729	198,330	19,957	218,287
Total personnel expenses	<u>1,861,136</u>	<u>163,229</u>	<u>2,024,365</u>	<u>1,573,019</u>	<u>149,977</u>	<u>1,722,996</u>
Other expenses:						
Contract services	252,596	75,888	328,484	240,028	44,885	284,913
Office supplies and expenses	24,522	4,354	28,876	46,396	7,030	53,426
Communication	23,167	10,307	33,474	24,577	3,203	27,780
Dues and fees	3,583	877	4,460	4,697	466	5,163
Library maintenance	2,668	750	3,418	2,774	298	3,072
Training and professional development	21,880	6,662	28,542	35,034	345	35,379
Travel	9,217	642	9,859	3,512	94	3,606
Occupancy	85,590	28,477	114,067	81,113	30,142	111,255
Insurance	5,416	1,788	7,204	4,781	1,777	6,558
Miscellaneous	15,735	18,792	34,527	6,549	2,961	9,510
Depreciation	-	1,651	1,651	1,651	-	1,651
In-kind services	205,365	-	205,365	287,081	2,620	289,701
Total other expenses	<u>649,739</u>	<u>150,188</u>	<u>799,927</u>	<u>738,193</u>	<u>93,821</u>	<u>832,014</u>
Total expenses	<u>\$ 2,510,875</u>	<u>\$ 313,417</u>	<u>\$ 2,824,292</u>	<u>\$ 2,311,212</u>	<u>\$ 243,798</u>	<u>\$ 2,555,010</u>

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

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Statements of Cash Flows

For the years ended December 31, 2025 and 2024

	2025	2024
Cash flows from operating activities:		
Change in net assets	\$ 421,771	\$ 310,908
Adjustments to reconcile change in net assets to net change in cash from operating activities:		
Depreciation	1,651	1,651
Amortization of right of use lease assets	75,196	98,592
Changes in operating assets and liabilities:		
Grants receivable	(203,443)	82,855
Prepaid expenses	(17,845)	33,009
Accounts payable	18,863	(9,718)
Accrued expenses	19,062	50,498
Deferred revenue	(164,115)	(106,950)
Lease liabilities	(75,269)	(98,604)
Net change in cash from operating activities	75,871	362,241
Cash and cash equivalents, beginning of year	1,037,603	675,362
Cash and cash equivalents, end of year	\$ 1,113,474	\$ 1,037,603
Supplemental disclosure of cash flows:		
Right of use assets obtained in exchange for lease liabilities	\$ -	\$ 430,531

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

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Notes to Financial Statements

December 31, 2025 and 2024

NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization - 603 Legal Aid (the “Organization”) is a nonprofit corporation organized for the purpose of providing civil legal assistance to persons financially unable to afford legal assistance in the State of New Hampshire. The Organization is funded in part through a grant from the Legal Services Corporation (“LSC”), a nonprofit corporation established by Congress to administer a national legal assistance program throughout the country. The Organization is also funded by several other sources of funding.

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

Basis of Presentation - Financial statement presentation follows the requirements of the *Financial Statements of Not-for-Profit Organizations* topic of the FASB Accounting Standards Codification. Following these requirements, the Organization reports information regarding its financial position and activities according to the following net assets categories:

Net assets without donor restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization’s management and the Board of Directors.

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

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures during the reporting period. Actual results could differ from those estimates.

Cash Equivalents - For the purpose of the statement of cash flows, cash equivalents is comprised of highly liquid investments with an original maturity of 90 days or less.

Property and Equipment - Property and equipment are recorded at cost for purchased items and at fair value for donated items. Depreciation is computed using the straight-line method over estimated three to ten-year lives. The Organization’s capitalization policy is to capitalize assets with a useful life greater than one year and a cost greater than \$5,000. Repair and maintenance costs are expensed when incurred.

Accrued Vacation - The Organization’s policy allows employees to retain earned time off for the future. The Organization has accrued a liability for future annual leave time that its employees have earned and vested in the amount of \$54,508 and \$47,873 at December 31, 2025 and 2024, respectively, and is included in accrued expenses on the statements of financial position.

Grants - The Organization recognizes grant and contract revenues from LSC as conditions related to such funds are met. Funds remaining at year end for which conditions have not yet been met are reported as deferred revenues. The advance of LSC assets are subject to the provisions of LSC’s Fund Balance Regulation. LSC may, at its discretion, request reimbursement for expenses, the return of funds, or both as a result of noncompliance by the Organization with the terms of the grant or contract. If the Organization terminates its legal assistance activities, all unexpended funds are to be returned to the funding sources. The Organization also has revenue derived from cost-reimbursable federal and state contracts and grants, which are conditional upon certain performance requirements and/or incurrence of allowable qualifying expenses.

NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contributions - Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Donor restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Net assets with donor restrictions that are received and spent in accordance with donor restrictions in the same fiscal year are included as net assets without donor restrictions in the statements of activities.

Unconditional pledges and grants are recorded as made. These amounts are recorded at the present value of the estimated fair value. Conditional pledges and grants are recognized only when the conditions on which they depend are substantially met and the pledges become unconditional. As of December 31, 2025 and 2024, all grants receivable are considered current and expected to be received within one year.

In-kind Services - Donated staff support are recorded as “In-kind” contributions if the services (a) create or enhance nonfinancial assets or b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. The value of contributed volunteer services is estimated by applying average hourly rates to the total number of volunteer hours contributed. Donated services recognized as revenues and expenses in the statements of activities for the years ended December 31, 2025 and 2024 totaled \$205,365 and \$289,701, respectively.

Leases - The Organization determines if an arrangement is a lease at inception. Lease right-of-use (“ROU”) assets represent the Organization’s right to use an underlying asset for the lease term and operating lease liabilities represent the Organization’s obligation to make lease payments arising from the lease. Lease ROU assets and lease liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As the Organization’s leases do not provide an implicit rate, the Organization uses its incremental borrowing rate based on the information available at commencement date in determining the present value of lease payments. The lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The Organization has lease agreements with lease and non-lease components, which are generally accounted for separately.

Functional Allocation of Expenses - The costs of program and supporting services activities have been summarized on functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. The financial statements report certain categories of expenses that are attributed more than one program or supporting function. Accordingly, certain indirect costs have been allocated among the programs and supporting services benefited, based primarily on percentage allocations calculated on hours worked (time and effort). The expenses that are allocated include, but are not limited to, payroll taxes, benefits, office supplies and expenses, communications, dues and fees, library maintenance, training and meeting, travel, occupancy, and insurance, which are all allocated on the basis of time and effort.

Income Taxes - The Organization is exempt from Federal and state income taxes as a public charity under Section 501(c)(3) of the Internal Revenue Code (the Code). In addition, the Organization qualifies for the charitable contribution deduction as provided in Section 170 of the Code.

Reclassifications - Certain reclassifications have been made to the prior year’s financial statements to conform to the current year presentation. These classifications had no effect on the previously reported change in net assets.

Subsequent Events - The Organization monitored and evaluated subsequent events for footnote disclosure or adjustments required in its financial statements for the year ended December 31, 2025 through April 23, 2026, the date on which financial statements were available to be issued.

NOTE 2 – LIQUIDITY AND AVAILABILITY

The following represents the Organization’s financial assets available to meet general expenditures over the next twelve months at December 31:

	2025	2024
Financial assets at year end:		
Cash and cash equivalents	\$ 1,113,474	\$ 1,037,603
Grants receivable	721,895	518,452
Total financial assets	<u>1,835,369</u>	<u>1,556,055</u>
Less amounts not available to be used within one year:		
Net assets with donor restrictions	<u>(55,421)</u>	<u>(30,677)</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 1,779,948</u>	<u>\$ 1,525,378</u>

The Organization regularly monitors the availability of resources required to meet its operating needs and other contractual commitments. Cash reserves in excess of daily operational needs are invested in insured cash sweep accounts in order to maximize investment return while maintaining safety and liquidity. In the event of an unanticipated liquidity need, the Organization has a line of credit of \$50,000 that could be drawn upon.

NOTE 3 – PROPERTY AND EQUIPMENT

The cost and accumulated depreciation for equipment is as follows at December 31, 2025:

	LSC	Non-LSC	Total
Furniture	\$ 8,254	\$ -	\$ 8,254
Equipment	66,771	-	66,771
	75,025	-	75,025
Less accumulated depreciation	<u>(73,650)</u>	<u>-</u>	<u>(73,650)</u>
	<u>\$ 1,375</u>	<u>\$ -</u>	<u>\$ 1,375</u>

The cost and accumulated depreciation for equipment is as follows at December 31, 2024:

	LSC	Non-LSC	Total
Furniture	\$ 8,254	\$ -	\$ 8,254
Equipment	66,771	-	66,771
	75,025	-	75,025
Less accumulated depreciation	<u>(71,999)</u>	<u>-</u>	<u>(71,999)</u>
	<u>\$ 3,026</u>	<u>\$ -</u>	<u>\$ 3,026</u>

During the years ended December 31, 2025 and 2024, the Organization did not use any LSC funds to purchase property and equipment. Depreciation expense was \$1,651 for each of the years ended December 31, 2025 and 2024.

NOTE 4 – LINE OF CREDIT

The Organization has a revolving unsecured line of credit with a financial institution for \$50,000 with a variable interest rate at December 31, 2025 and 2024 of 7.75% and 8.75%, respectively. No amounts have been drawn on the line of credit and there was no outstanding balance due as of December 31, 2025 and 2024.

NOTE 5 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions at December 31:

	2025	2024
LSC Basic Field Grant	\$ -	\$ 5,256
Website and technology improvements	55,421	25,421
Total net assets with donor restrictions	<u>\$ 55,421</u>	<u>\$ 30,677</u>

Net assets released from restrictions are as follows for the years ended December 31:

	2025	2024
LSC Basic Field Grant	\$ 5,256	\$ 1,651
Website and technology improvements	-	43
Housing assistance	-	997
	<u>\$ 5,256</u>	<u>\$ 2,691</u>

NOTE 6 – LSC CARRYOVER FUNDS

LSC regulations allow recipients to maintain and reprogram grant fund balances of no more than 10% of their annualized LSC support from year to year. If grant fund balances exceed 10%, the Organization must request a waiver in order to expend funds carried over from one year to the next. For purposes of the regulation, support is defined as: 1) annualized LSC grant awards; 2) any additional income derived from an LSC award (interest, rent, etc.); and, 3) reimbursements, asset sale proceeds, attorney payment recoveries or other income attributable to any LSC awards. Grant fund balances for the purpose of LSC are that which are reported within the recipient's annual audit. For the year ended December 31, 2025, the Organization fully expended the LSC award, therefore, \$0 has been recognized and recorded as deferred revenue at December 31, 2025. For the year ended December 31, 2024, the Organization did not fully expend the LSC award, therefore, \$73,856 was recognized and recorded as deferred revenue at December 31, 2024.

NOTE 7 – EMPLOYEE BENEFIT PLAN

The Organization sponsors a defined contribution pension plan in accordance with Internal Revenue Code section 403(b) for all employees who have attained the age of twenty-one. Contributions are based on a percentage of the employee's annual compensation; 5% for 2025 and 2024. For the years ended December 31, 2025 and 2024, pension expense was \$73,263 and \$55,191 respectively.

NOTE 8 – LEASE COMMITMENTS

The Organization has operating lease agreements for building space and a copier that expire through October 2029. Lease expense totaled \$108,964, and \$107,998 for the years ended December 31, 2025 and 2024, respectively. The weighted average remaining lease term at December 31, 2025 and 2024, is 3.81

NOTE 8 – LEASE COMMITMENTS (CONTINUED)

years and 4.81 years, respectively. The discount rate related to the Organization's lease liabilities as of December 31, 2025 ranged from 3.00% to 8.50% which is based upon the stated discount rate of one lease and the incremental borrowing rate based on the existing line of credit. The weighted average discount rate at December 31, 2025 and 2024, is 8.46%.

At December 31, 2025 and 2024, the ROU asset for the building and copier are \$347,233 and \$422,429, respectively, and the lease liability is \$347,323 and \$422,592, respectively.

Future minimum lease payments for the above leases are as follows for the years ending December 31:

2026	\$ 107,616
2027	105,996
2028	105,996
2029	88,330
Total future minimum lease payments	<u>407,938</u>
Less imputed interest	<u>(60,615)</u>
Total lease liabilities	<u>\$ 347,323</u>

NOTE 9 – CONCENTRATIONS

The Organization receives grants and contracts for specific purposes that are subject to review and audit by the grantors. Such audits could lead to requests for the reimbursements to such donors for any expenditures or claims disallowed under the terms of the agreements. Based on prior experience, management believes such disallowances, if any, will not be material to the financial statements.

The Organization received approximately 37% and 46% of its revenue from a single funder, LSC, for the years ended December 31, 2025 and 2024, respectively. LSC is a private, nonprofit corporation in Washington, D.C. that is funded by Congress for the purposes of supplying funds to various legal service providers within the United States. The grants were awarded in order to provide funds for continuing operations and have specific restrictions on use.

A requirement of the basic field award from LSC is that at least 12.5% of the award be spent on the management of the Private Attorney Involvement (PAI) program. The PAI program involves the interaction of the Organization with private attorneys who supply legal services to persons referred to them by the Organization. For the years ended December 31, 2025 and 2024, the required amount to be spent under the program was \$140,553 and \$140,981, respectively. The Organization spent \$148,589 and \$235,475 on the PAI program for the years ended December 31, 2025 and 2024, respectively.

The Organization maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts. The Organization believes it is not exposed to any significant credit risk on cash. Per the compliance requirements set forth by LSC, all funds held by the Organization above the Federal Deposit Insurance Corporation limit were held in a financial instrument account within the federal institution.

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Schedule of Expenses and Related Awards - Legal Services Corporation

For the year ended December 31, 2025

	Private Attorney Involvement						
	Basic Field	LSC	Non LSC	Total Private Attorney Involvement	Technology Initiative Grant	Carryover Funds	Total
Revenues and support							
Grants	\$ 1,016,985	\$ 107,441	\$ 41,148	\$ 148,589	\$ 53,376	\$ 73,856	\$ 1,292,806
Interest income	1,690	-	-	-	-	-	1,690
Total revenues and support	<u>1,018,675</u>	<u>107,441</u>	<u>41,148</u>	<u>148,589</u>	<u>53,376</u>	<u>73,856</u>	<u>1,294,496</u>
Personnel expenses							
Salaries	663,230	74,753	41,148	115,901	4,887	35,737	819,755
Payroll taxes	63,219	5,726	-	5,726	392	-	69,337
Benefits	108,249	13,867	-	13,867	277	19,470	141,863
Total personnel expenses	<u>834,698</u>	<u>94,346</u>	<u>41,148</u>	<u>135,494</u>	<u>5,556</u>	<u>55,207</u>	<u>1,030,955</u>
Non-personnel expenses							
Contract services	86,013	7,853	-	7,853	45,717	13,203	152,786
Office supplies and expenses	14,765	497	-	497	51	234	15,547
Communication	13,706	384	-	384	28	554	14,672
Dues and fees	2,618	21	-	21	3	-	2,642
Library maintenance	2,174	-	-	-	-	-	2,174
Training and professional development	10,443	288	-	288	1,820	273	12,824
Travel	435	-	-	-	-	-	435
Occupancy	45,865	3,800	-	3,800	269	3,871	53,805
Insurance	2,634	242	-	242	17	514	3,407
Miscellaneous	5,324	10	-	10	2	-	5,336
Total other expenses	<u>183,977</u>	<u>13,095</u>	<u>-</u>	<u>13,095</u>	<u>47,907</u>	<u>18,649</u>	<u>263,628</u>
Total expenses	<u>1,018,675</u>	<u>107,441</u>	<u>41,148</u>	<u>148,589</u>	<u>53,463</u>	<u>73,856</u>	<u>1,294,583</u>
Change in net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (87)</u>	<u>\$ -</u>	<u>\$ (87)</u>

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Schedule of Expenses and Related Awards - Other

For the year ended December 31, 2025

	NH Bar Foundation - IOLTA	NH Bar Foundation - IOLTA Supplemental	NH Bar Foundation - Frontline Justice	Internal Revenue Service Low Income Taxpayer Clinic	NH Department of Justice	U.S. Department of Veterans Affairs	Consumer Law	Other	Total
Revenues and support									
Grants	\$ 848,400	\$ -	\$ 7,971	\$ 39,288	\$ 250,137	\$ 100,679	\$ 194,977	\$ 106,999	\$ 1,548,451
Contributions	-	-	-	-	-	-	-	220,912	220,912
In-kind contributions	-	-	-	126,795	78,570	-	-	-	205,365
Interest income	-	-	-	-	-	-	-	17,987	17,987
Total revenues and support	848,400	-	7,971	166,083	328,707	100,679	194,977	345,898	1,992,715
Personnel expenses									
Salaries	296,008	-	5,813	30,500	208,752	87,246	\$ 146,474	\$ 92,958	867,751
Payroll taxes	7,112	-	345	1,915	12,884	5,416	9,031	33,398	70,101
Benefits	14,108	-	891	2,441	18,932	10,334	13,129	38,032	97,867
Total personnel expenses	317,228	-	7,049	34,856	240,568	102,996	168,634	164,388	1,035,719
Non-personnel expenses									
Contract services	14,273	32,279	470	6,287	19,658	14,966	11,877	75,888	175,698
Office supplies and expenses	1,745	-	134	753	2,853	1,203	2,289	4,354	13,331
Communication	812	-	29	175	990	461	706	10,307	13,480
Dues and fees	59	-	2	259	72	56	495	877	1,820
Library maintenance	494	-	-	-	-	-	-	750	1,244
Training and professional development	3,629	-	35	1,473	2,680	704	534	6,662	15,717
Travel	2,912	-	-	1,100	335	1,902	2,533	642	9,424
Occupancy	7,933	-	282	1,655	10,022	4,572	7,322	28,477	60,263
Insurance	495	-	18	104	639	289	464	1,788	3,797
Miscellaneous	1,922	-	-	3	13,626	9	240	17,548	33,348
Depreciation	-	-	-	-	-	-	-	1,651	1,651
In-kind services	-	-	-	126,795	78,570	-	-	-	205,365
Total other expenses	34,274	32,279	970	138,604	129,445	24,162	26,460	148,944	535,138
Total expenses	351,502	32,279	8,019	173,460	370,013	127,158	195,094	313,332	1,570,857
Change in net assets	\$ 496,898	\$ (32,279)	\$ (48)	\$ (7,377)	\$ (41,306)	\$ (26,479)	\$ (117)	\$ 32,566	\$ 421,858

**II. REPORTS IN ACCORDANCE WITH
*GOVERNMENT AUDITING STANDARDS***

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

To the Board of Directors of
603 Legal Aid

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of 603 Legal Aid (a nonprofit organization) which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued a report thereon dated April 23, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered 603 Legal Aid's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 603 Legal Aid's internal control. Accordingly, we do not express an opinion on the effectiveness of 603 Legal Aid's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the 603 Legal Aid's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether 603 Legal Aid's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of 603 Legal Aid's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering 603 Legal Aid's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Whittlesey PC". The signature is written in a cursive, flowing style.

Hartford, Connecticut
April 23, 2026

III. REPORTS IN ACCORDANCE WITH UNIFORM GUIDANCE

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

To the Board of Directors of
603 Legal Aid

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited 603 Legal Aid's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on 603 Legal Aid's major federal program for the year ended December 31, 2025. 603 Legal Aid's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, 603 Legal Aid complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2025.

Basis for Opinion on the Major Federal Program

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

We are required to be independent of 603 Legal Aid and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of 603 Legal Aid's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to 603 Legal Aid's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on 603 Legal Aid's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about 603 Legal Aid's compliance with the requirements of the major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding 603 Legal Aid's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of 603 Legal Aid's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of 603 Legal Aid's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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

Whittlesey PC

Hartford, Connecticut
April 23, 2026

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Schedule of Expenditures of Federal Awards

For the year ended December 31, 2025

Federal Grantor/Pass-through Grantor/Program	Federal Assistance Listing Number (FALN)	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Legal Services Corporation				
Basic Field Grant	9.13001	GT--02091	\$ -	\$ 1,199,972
Technology Initiative Grant	09.505	GT-TG4G-00005	-	53,376
Total Legal Services Corporation			-	1,253,348
U.S. Department of Justice				
Passed through the New Hampshire Department of Justice				
Violence Against Women Formula Grants	16.588	2024VAW20	-	25,788
Violence Against Women Formula Grants	16.588	2024VAW18	-	24,052
			-	49,840
Passed through the New Hampshire Department of Justice				
Crime Victim Assistance	16.575	2025VOC68	-	65,297
Crime Victim Assistance	16.575	2025VOC68	-	135,000
			-	200,297
Total U.S. Department of Justice			-	250,137
U.S. Department of Treasury				
Internal Revenue Service Low Income Taxpayer Clinic	21.008	25-LITC0749-01-00 / LITC0749	-	39,288
U.S. Department of Veterans Affairs				
Legal Services for Homeless Veterans and Veterans At-Risk for Homelessness Grant Program	64.056	NH-379-LSV-424-24	-	85,509
Legal Services for Homeless Veterans and Veterans At-Risk for Homelessness Grant Program	64.056	NH-379-LSV-938-26	-	15,170
Total U.S. Department of Veterans Affairs			-	100,679
Total Expenditures of Federal Awards			\$ -	\$ 1,643,452

See accompanying notes to schedule of expenditures of federal awards

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Notes to Schedule of Expenditures of Federal Awards

For the year ended December 31, 2025

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of 603 Legal Aid under programs of the federal government for the year ended December 31, 2025. 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 this schedule presents only a selected portion of the operations of 603 Legal Aid, it is not intended to and does not present the financial position, changes in net assets, or cash flows of 603 Legal Aid.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(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, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) 603 Legal Aid has elected to use the de minimis indirect cost rate of up to 15% allowed under the Uniform Guidance on allowable grants.

NOTE 3 - FEDERAL AWARDS COMPLIANCE TESTING

The Compliance Supplement for Audits of Legal Service Corporation ("LSC") Recipients, required by LSC, was utilized in addition to the Uniform Guidance for compliance testing.

603 LEGAL AID

Schedule of Federal Findings and Questioned Costs

For the year ended December 31, 2025

I. Summary of Auditors' Results:

Financial Statements

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?
- Significant deficiency(ies) identified?

Noncompliance material to financial statements noted?

_____ yes X no
_____ yes X none reported
_____ yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified?
- Significant deficiency(ies) identified?

_____ yes X no
_____ yes X none reported

Type of auditors' report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516 (a) of Uniform Guidance?

_____ yes X no

Identification of Major Federal Programs

Name of Federal Program or Cluster	FALN
Legal Services Corporation	
Basic Field Grant	9.13001
Dollar threshold used to distinguish between type A and type B programs	<u>\$1,000,000</u>
Auditee qualified as low-risk auditee?	_____ yes <u> X </u> no

II. Financial Statement Findings:

No matters were reported.

III. Federal Award Findings and Questioned Costs:

No matters were reported.

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Summary Schedule of Prior Audit Findings

For the year ended December 31, 2025

Finding 2024-001: Compliance Finding - LSC Financial Guide

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

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

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

Brianna Norsworthy (Ev Norsworthy)

EDUCATION

Western New England University School of Law

Springfield, MA

Juris Doctor

May 2024

Concentrations: Public Interest Law Concentration, Gender and Sexuality Law Concentration

Activities: Member, OUTLaw (2021-2024), President (2022-2024). Member, P.A.D (2022-2024).

The University of Maine-Farmington

Farmington, ME

Bachelor of Arts in Political Science

May 2021

Honors: Dean's List (Spring 2019, 2020, 2021). Recipient, Mitchell Scholar (2017). Recipient, Equality Maine's Alan Lindquist Youth Leader Award (2019).

Activities: Member, Team Vice President (2019-2020), Team President (2020-2021), UMF Women's Rugby Team (2017-2021). Adult Volunteer, Presenter, Youth Leadership Team Member, GLSEN Southern-Maine (2017-2021). Worked throughout undergraduate to fund education.

EXPERIENCE

603 Legal Aid

Concord, NH

Hope for Heroes, Staff Attorney

August 2024-Present

- Manages a team dedicated to Veteran cases including a Project Coordinator and two contract attorneys
- Provides Advice and Counsel and limited action on a variety of legal matters including VA service-connected disability benefits, discharge upgrades, NH criminal record annulments, and family law matters.
- Coordinates and presents on a variety of legal topics to Veteran potential clients in a "Know Your Rights" format at various Veteran Servicing Organizations (VSO's) throughout New Hampshire

Western New England University School of Law Center For Social Justice

Springfield, MA

Free Legal Kiosk Student Employee

January 2023-April 2024

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

Western New England University School of Law Admissions Office

Springfield, MA

Student Ambassador

September 2021-April 2024

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

Maine Equal Justice

Augusta, ME

Legal Extern

January 2023-May 2023

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

Western New England University School of Law Center for Social Justice

Springfield, MA

Gender Affirming Identification Project, Summer Intern

June 2022-September 2022

- Handled client communication and paperwork for name and gender changes to Massachusetts State and federal identification documents.

- Created and delivered a “Know Your Rights” presentation for individuals completing a name change process without the CSJ’s assistance in partnership with the Boston Public Library.

Bar Admissions

- Maine Bar Association, October 2024, Bar #011126
- New Hampshire Bar Association, March 2025, Bar #279478
- Department of Veterans Affairs (VA) Accreditation, December 2024, Accreditation Number: 57980, POA Code: K5D

Julia W. Hawthorne

Employment

603 Legal Aid Legal Director - Concord, NH

April 2025 - Present

- Directed legal strategy and service delivery for core practice areas including family law, domestic violence matters, housing rights, consumer advocacy, and veterans' legal assistance.
- Managed and mentored a multidisciplinary legal team, including attorneys, paralegals, and pro bono volunteers, ensuring trauma-informed, client-centered representation for vulnerable populations.
- Utilized case management software "Legal Server" to ensure efficient utilization and recording of information related to cases and clients.
- Engaged with funder and organization partner discussions, drafted formal communications for same.
- Utilized case management software "Legal Server" for data collection, reporting, and impact evaluation to demonstrate outcomes, secure funding, and make organization wide refinements.
- Spearheaded initiatives to expand access to justice for survivors of domestic violence, tenants facing eviction, low-income families, and veterans navigating complex civil legal needs.
- Provided strategic leadership on litigation, direct services, and policy advocacy to address systemic inequities, including unlawful evictions, predatory lending, and barriers to family stability.
- Ensured all legal services met high ethical and professional standards, overseeing compliance, training, and risk management across all program areas.

- Researched new grant opportunities and drafted grant applications. Gathered data for and drafted annual and interim reports on current grants to maintain funding.
- Managed Human Resources complaints and followed internally established procedures for addressing, correcting, and disciplining as appropriate.

Parnell, Michels & McKay Civil Litigation- Londonderry, NH

July 2021-March 2025

- Provide strategic legal counsel and representation for landlords and tenants in eviction proceedings, lease disputes, and housing code violations.
- Litigate wrongful termination claims, ensuring compliance with employment laws and advocating for employee rights in cases of discrimination and wrongful termination.
- Maintain comprehensive case files, track litigation progress, and communicate with clients to keep them informed about case developments and legal options.

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

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

Fellowship Housing Opportunities Board of Directors - Concord, NH

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

603 Equality Board of Directors - Concord, NH

- Organization promoting LGBTQIA+ equality and rights.
- Provided strategic direction on organization development, contract agreement and approvals, and legal issues.

Education

J.D. University of New Hampshire, Franklin Pierce School of Law- Concord, NH

August 2018 - May 2021

GPA- 3.56

Top 30% of class

Providence College - Providence, RI: **Attended**

August 2014 - May 2018

GPA- 3.64, Cum Laude, Bachelor of Arts: Philosophy, Minor in Asian Studies

Kathryn Mitchell

Education

Pepperdine University School of Law

Malibu, CA

Juris Doctor, Master of Dispute Resolution

May 2017

Honors: Dean's Merit Scholarship
Certificate in International and Comparative Law
Dean's List, Fall 2016

Involvement: Dispute Resolution Law Journal, Executive Editor
Christian Legal Society, Women's Group Co-Coordinator
Honor Board, Investigator
Phi Delta Phi, International Legal Honor Society
International Justice Mission & Global Justice Program

University of Chicago

Chicago, IL

Bachelor of Arts with General Honors in English Language and Literature

June 2013

Honors: Dean's List, 2012 and 2013
Involvement: Alpha Omicron Pi Sorority
MODA Fashion Blog and Magazine
ArtShould, After school program art teacher
GreekIntervarsity
Women's Soccer Team Walk-on, Fall 2010

Qualifications

Admitted to the New York State Bar.

40 hours of Basic Mediation Training, in addition to 20 hours of Advanced Mediation Training.

Experience

603 Legal Aid

Concord, NH

Staff Attorney, DV Specialist

June 2025- Present

-Gave advice and counsel to clients all over the state of NH who needed assistance with family law cases.

The Center for Family Representation

New York, New York

Staff Attorney

May 2022- June 2025

-Represented parents in the New York Family Court as a public defender in child protective, termination of parental rights, family offense, and custody cases.

-Worked collaboratively with social work staff on each case, to assist clients in a holistic manner and manage client temperaments and needs, and determined the appropriate legal strategy to accomplish my client's goal after interviewing and consulting my client. Attended court appearances and advocated for my clients and their families. Drafted motions and orders for clients, including emergency applications.

-Worked to get the best possible settlement offers and terms for clients, making sure that clients understood their options and felt empowered to choose.

-Took cases to trial on a regular basis, and improved my representation by attending the Bronx Defender's Defender Academy Training Program. Learned how to be more effective and persuasive over the weeklong training that came with lots of feedback and practice.

-Supervised a legal intern for a summer, who shadowed court, wrote case law memos, and assisted in trial prep. Assisted law school clinic students two semesters who worked on cases going to expedited hearings so the students could apply the skills they learned in the clinic to real cases.

The Children's Law Center
Staff Attorney

Bronx, New York
February 2020- May 2022

- Represented children in the Bronx Family Court as an Attorney for the Child in custody, visitation, family offense, guardianship, paternity, and neglect cases.
- Handled an individual case load of an average of 80 cases at a time, and determined the appropriate legal strategy to accomplish my client's goal on each case after interviewing my client. Attended court appearances, made recommendations for mediation where appropriate, and advocated for my clients.
- Prepared motions, affirmations, and settlement proposals to file with the court or send to opposing counsel.
- Took cases to trial, learned how to better conduct direct and cross examinations, relevant evidence procedure, in camera interview skills, and performed oral summations. Have not had to appeal any case for my clients.
- Assisted the writing department by researching case law pertaining to custody and visitation.

Nootbarr Fellow in the Uganda Judiciary
*Mediator and Project Manager, Nootbarr Institute of Law and Religion,
Pepperdine University*

Kampala, Uganda
Sept 2017- Sept 2019

- Full time mediator in the Family Division of the High Court for one year, dealing with succession, administration, and divorce cases. Part time mediator for the remaining duration of time in Uganda, working mainly with divorce cases.
- Took over the Plea Bargaining/Public Defender Pilot Project in the Mukono Magistrate's Court as project manager beginning Fall 2018. This project seeks to implement plea bargaining in the lower level court and introduce the idea of a public defender.
- Helped to coordinate and organize a Women in Leadership conference, Plea Bargaining National Conference, Christian Lawyers Conference, and Trafficking in Persons training in 2018.
- Participated in and organized plea bargaining programs in multiple prisons where American lawyers and law students helped to train Ugandan attorneys and law students on plea bargaining best practices and reduce case backlog. These programs occurred twice in 2018 and twice in 2019.
- Spoke at conferences in Rwanda and Kenya on plea bargaining, legal aid, and legal writing during the summer of 2018.
- Facilitated a training session for Ugandan State Prosecutors on the best practices of plea bargaining in August 2018 at International Justice Mission's annual prosecutor training.
- Functioned as the liaison for the Pepperdine Global Justice Program in Uganda, coordinating trips, planning for student interns over the summer, and generally representing Pepperdine in Uganda and assisting with rule of law reforms.

The Law and Mediation Offices of Maureen Stubbs
Law Clerk

Los Angeles, CA
January 2017- April 2017

- Assisted a family law lawyer with updating files, maintaining evidence, and preparing case summaries.
- Prepared motions, affidavits, and settlement agreements to file with the court or send to opposing counsel.
- Researched case questions pertaining to custody, alimony, and disclosures.

The Alliance for Children's Rights
Law Clerk, Government Benefits Department

Los Angeles, CA
August 2016- November 2016

- Performed client intake and conducted department questionnaires with new clients.
- Worked on settling cases regarding foster care benefit over-payments with the LA County Department of Child Family Services.
- Researched pertinent legal issues for upcoming cases, and wrote a brief for a case to be argued at an administrative fair hearing

International Justice Mission*Legal Intern*

Washington, DC

June 2016- August 2016

- Researched non-profit law in relation to tax and professional fundraising questions.
- Renewed state registrations and ensured compliance with state specific regulations.
- Supported the crisis response center established in response to an abduction and murder in our Kenya office with time sensitive and confidential tasks.

Los Angeles Superior Courts, Small Claims/Center for Conflict Resolution*Volunteer Mediator, Pepperdine Mediation Clinic*

Los Angeles, CA

January 2016- May 2016

- Helped facilitate dialogue between parties in Small Claims Court to reach settlement agreements and avoid court ordered judgments through the Pepperdine Mediation Clinic.

Uganda Judiciary High Court, Family Division*Judicial Extern, Pepperdine Global Justice Program*

Kampala, Uganda

May 2015-July 2015

- Extern for the three judges and mediator in the Family Division of the High Court.
- Wrote and researched legal judgments on divorce and estate distribution cases for the Judges, and helped law clerks with submitting and updating case files.
- Worked in four Ugandan prisons for a week with Ugandan and American lawyers interviewing prisoners and preparing case files to help implement the plea bargaining program in Uganda.
- Attended and assisted in organizing the first National Plea Bargaining Conference in Uganda.

JENNIFER FORYS

Professional Summary

- A highly motivated and driven individual with a passion for continuous learning and a proven ability to embrace challenges
- Highly adaptable and comfortable working in both collaborative and independent environments, with a demonstrated track record of meeting deadlines and achieving goals.
- Proven ability to analyze complex problems and develop effective solutions, complemented by strong written and verbal communication skills.

Work Experience

Family Violence Prevention Specialist

Reach Crisis Services-Manchester, NH

September 2023 to Present

- Provide advocacy and support to survivors of domestic violence, sexual assault, stalking, and trafficking
- Maintain a strong collaborative relationship with DCYF, facilitating referrals and coordinating services for shared clients.
- Provide confidential and comprehensive support to survivors, including crisis counseling, safety planning, and court advocacy, available 24/7 in person and by phone
- Offer accompaniment and support to survivors at court hearings, police departments, hospitals, child advocacy centers, and other relevant locations.

Paraprofessional

Londonderry School District-Londonderry, NH

September 2022 to July 2023

- Facilitate the academic and social-emotional growth of 6th-grade students with IEPs by providing individualized support and accommodations.
- Assist students with completing assignments, reinforcing key concepts, and developing problem-solving skills to apply academic knowledge effectively.
- Provide instructional support to teachers, including assisting with lesson planning, delivering curriculum content, and implementing behavior management strategies to create a positive learning environment.

Licensing Lead

Barton Associates-Peabody, MA

March 2021 to May 2022

- Managed all aspects of individual clinician licensing files, from initial application to renewal, including collecting, verifying, and organizing all required credentials and documentation.
- Oversee a hybrid team, utilizing effective communication, performance management, and team-building strategies to maximize productivity and engagement.
- Build and maintain relationships with state medical board licensing contacts through regular communication, including phone calls, emails, and in-person meetings, and cultivate relationships with providers through ongoing engagement and support.

- Streamline the clinician licensing process across all state medical boards to consistently meet deadlines and achieve business objectives.

Kids Department

Old Navy Lead-Nashua, NH

November 2019 to March 2020

- Engage all customers and brand associates without hesitation
- Provide exceptional organizational and time management skills
- Ensure department is set to style guide and flexed appropriately

Home Health Aide

The Moore Center Services Home Health Care-Manchester, NH

September 2016 to June 2019

- Responsible for a mentally and physically disabled young adult
- Get individual out in the community and participate in a variety of activities
- Provide detail notes on progression of the individuals goals

Anchor 18 Marketing + Events Freelance

Boston-Boston, MA

September 2017 to October 2017

- Responsible for set up and break down of multiple events
- Check in guest and sell tickets to specialty events
- Pay close attention to production detail

Internship

Rhode Island State House-TF Green Airport and Rhode Island Commerce Corporation

September 2014 to December 2014

- Successfully gave tours of the Rhode Island State House to multiple groups a day
- Required to update the RI tourism website daily and control official RI Instagram

Education

Bachelor of Science in Travel and Tourism

Johnson & Wales University - Providence, RI

August 2013 to November 2016

Skills

- Strong Written and verbal communication skills as well as problem solving
- Proficient in Microsoft Office Suite and Outlook
- Hardworking and passionate individual; always up for a challenge and learning new things!
- Able to work in teams or individually, and accomplish goals while meeting strict deadlines
- Classroom Experience
- Experience with Children
- Developmental Disabilities Experience

- Childcare
- Crisis Management
- Time management
- Case Management

Certifications and Licenses

RBT Certification

CPR Certification

KATHERINE ANTHONY

To discover new employment prospects through which to continue to serve my community and greater humanity through social services, education, and research.

EXPERIENCE

PROGRAM COORDINATOR

Waypoint | Concord, NH

2023 – PRESENT

Develop and operate the first of its kind Host Home Program in New Hampshire. Housing young adults (18-24) with caring community members while providing intensive case management support to clients. Navigate the continuum of care throughout the state to best serve clients and their needs. Collect data applicable to grant needs. Travel throughout Merrimack and Strafford Counties to educate the public on unhoused youth and to recruit new hosts.

ASSISTANT DIRECTOR, DEI

New England College | Henniker, NH

2022 – 2023

Provided cross-cultural education to the college community while supporting marginalized groups on campus.

ASSISTANT BEHAVIOR SPECIALIST

Granite Hill School | Newport, NH

2017 – 2022

Provided behavioral support and guidance to a small therapeutic high school. Managed IEP data tracking and goals.

EDUCATION

BACHELOR OF SCIENCE IN PSYCHOLOGY

New England College

DECEMBER 2014

- Highest Grade Point Average, Natural Sciences Division – Class of 2015
 - Psychology Student of the Year – 2014
 - Who's Who Among Students in American Universities and Colleges - 2014
 - GPA 3.97
-

SKILLS

- Public Speaking & Presentations
 - Social-Emotional Education
 - Community Organizing
 - Social Psychology
 - Advocacy
 - Exceptional Communication
 - Data Collection and Organization
 - APA- Style Writing
-

CONFERENCE PRESENTATIONS

Anthony, K. & Chabot, H. F. (May 2014) "The Green Eyed Monster: Women Respond More Negatively to Infidelity- A Between-Groups Design". Poster Presentation at Association for Psychological Science in *San Francisco, CA*.

Chabot, H. F., Anthony, K., Delic, I. (May 2014) "So Moved: Sustained Not Immediate Psychological Arousal Predicts Interpersonal Violence Intervention Decisions". Poster Presentation at Association for Psychological Science in *San Francisco, CA*.

Anthony, Katherine (April 2014) "Shot Through the Heart: Sex Differences In Emotional Reactions to Infidelity" Oral Presentation, New Hampshire Psychological Association in *Durham, NH*.

Anthony, K. & Ronayne, M. (October 2013) "Money, Sex, and Status: The Use of Power by Mental Health Professionals in Reality Television". Panel Session. NEPCA Annual Conference. *St. Michael's College, Colchester, VT*.

Anthony, K., Chabot, H. F., & Delic, I. (May 2013) "Do Victims Help Victims? Victimization-Identification, Perceived Barriers and Intimate-Partner Violence Intervention Likelihood". Poster Presentation Association for Psychological Science in *Washington, D.C.*

Delic, I., Anthony, K., & Chabot, H. F. (May 2013) "Reduced Effectiveness of Aggressive Bystanders' Physical and Emotional Response to Interpersonal Violence". Poster Presentation Association for Psychological Science in *Washington, D.C.*

Anthony, K., Delic, I., & Chabot, H. F. (April 2013) "Sweat and Breath But Not Beat: Physical Reactivity Varies in Bystanders to Intimate Partner Violence". Poster Presentation New Hampshire Psychological Association in *Plymouth, NH*.

KIM LAVOIE

EXPERIENCE

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

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

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

Paralegal to Attorney specializing in Family Law and Estate Planning

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

2013 – 2020 NH BOARD OF VETERINARY MEDICINE, Concord, NH, Administrative Secretary Represented the Veterinary Board on public opinions/complaints

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

Engaged regularly with State agencies via the phone using effective oral communication skills

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

Recommended policy and procedural improvements to increase department efficiencies

Compiled and organized materials for agendas to prepare for Board meetings

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

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

Provided information to applicants using effective oral communication regarding State program

Managed Excel database to track incoming and outgoing animals in NH

Managed and assessed applicant eligibility for State offered program

EDUCATION

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

Graduated Dec. 2011 Certified Paralegal, Franklin Pierce University

SKILLS & TRAINING

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

Contribute, software that contributes/edits content to existing websites

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

Intellectual Property course-2022

Reg. No.	Charity Name	Address	City	State	Zip	Status	Report Due
17533	45th Parallel Emergency Medical Services	46 Ramsey Road	Colebrook	NH	03576	G	5/15/2026
32789	4Africa	1320 S University Dr Ste 402Fort Worth, TX 76107	Fort Worth	TX	76107	G	11/14/2026
4615	4-H Foundation of Merrimack County, Inc.	315 Daniel Webster Highway	Boscawen	NH	03303	G	5/15/2026
31356	5 Gyres Institute	PO Box 5699, 2726 2nd Street	Santa Monica	CA	90405	G	8/15/2026
35236	5 Rock Learning	5 Rockingham RoadLondonderry, NH 03053	Londonderry	NH	03053	G	11/15/2026
30704	50 Legs in 50 Days, Inc.	PO Box 1086	Lithia	FL	33547	X	5/15/2024
34991	500K	2307 S Rural Rd	Tempe	AZ	85282	G	11/15/2025
33071	501CTHREE CORP	1880 Century Park East #1600	Los Angeles	CA	90067	X	11/15/2022
13432	520 Charitable Foundation	14 Mountain Laurels Drive, Apt. 402	Nashua	NH	03062	G	5/15/2027
4590	60 Plus Association, Inc.	2121 Eisenhower Avenue, Ste 229Alexandria, VA 22314	Alexandria	VA	22314	G	5/15/2026
30116	60 Plus Foundation, Inc.	2121 Eisenhower Avenue, Ste. 229Arlington, VA 22314	Arlington	VA	22314	G	5/15/2026
6334	603 Legal Aid	93 North State Street Suite 200	Concord	NH	03301	G	5/15/2026
35494	603 Trailriders Inc.	PO Box 118	Plymouth	NH	03264	G	11/15/2026
34067	603 United	1921 Parade Road	Laconia	NH	03246	G	5/15/2026
13944	70 Faces Media, Inc.	169 Madison Ave, Suite 61788New York, NY 10016	New York	NY	10016	G	5/15/2026
30135	7000 Languages	6 Liberty Square #6149	Boston	MA	02109	G	5/15/2026
31824	A Beautiful Cause, Inc.	PO Box 28	Auburn	NH	03032	X	5/15/2021
11764	A Better Chance, Inc	253 West 35th Street, 15th FloorNew York, NY 10001	New York	NY	10001	G	5/15/2026
34263	A Call to Men: The National Association of Men Committed to Ending	8640 University City Boulevard, Suite A-3 #354	Charlotte	NC	28213	G	5/15/2027
32691	A Chance in Life, Inc.	250 East 63rd Street, Suite 204New York, NY 10065	New York	NY	10065	X	5/15/2025
35101	A Cure in Sight	PO Box 58113	Raleigh	NC	27658	X	5/15/2025
34565	A Family for Every Orphan	600 1st Ave, Suite 330Seattle, WA 98104	Seattle	WA	98104	G	8/15/2026
34349	A Fearless Life, Inc.	1245 Old Landing RdAccokeek, MD 20607	Accokeek	MD	20607		5/15/2026
16393	A Hand Up	6212 KNIGHTDALE EAGLE ROCK RDWENDELL, NC 2759	WENDELL	NC	27591-7611	G	5/15/2027
13501	A Helping Paw, Inc.	c/o Ernest Tomkiewicz 22 Bridge Street, Suite 11	Concord	NH	03301	X	5/15/2025
32768	A Hope to Dream, Inc.	1670 E 8th Avenue	Tampa	FL	33605	G	5/15/2026
30413	A House for Me	9 Highpointe Circle	Kittery	ME	03904	G	5/15/2026
13575	A Jewish Voice for Peace, Inc.	2120 University AvenueBerkeley, CA 94704	Berkeley	CA	94704	G	5/15/2026
33641	A Kid Again, Inc.	777-G Dearborn Park LaneColumbus, OH 43085	Columbus	OH	43085	G	5/15/2026
15828	A Leg To Stand On	135 Madison Ave, 5 FLNew York, New York 10016	New York	New Yo	10016	G	5/15/2026
16976	A Light for Zimbabwe	PO Box 993	Concord	NH	03302	X	5/15/2024

GRANT AGREEMENT

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

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		1.2. State Agency Address 1 Granite Place South, Concord, NH 03301	
1.3. Grantee Name New Hampshire Catholic Charities		1.4. Grantee Address 100 William Loeb Drive, Manchester, NH 03109-5324	
1.5 Grantee Phone (603) 663-0203	1.6. Account Number 02-20-20-200010-2601 -073-500581	1.7.Completion Date 09/30/2027	1.8. Grant Limitation \$217,996
1.9. Grant Officer for State Agency Thomas Kaempfer		1.10. State Agency Telephone Number (603) 271-3658	
If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Grantee Signature 1 <i>Emerald Rust</i>		1.12. Name & Title of Grantee Signor 1 VP & COO	
Grantee Signature 2		Name & Title of Grantee Signor 2	
Grantee Signature 3		Name & Title of Grantee Signor 3	
1.13 State Agency Signature(s) <i>Thomas D. Kaempfer</i>		1.14. Name & Title of State Agency Signor(s) Thomas Kaempfer, Deputy Director of Admin	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)			
By: <i>Christen Lavers</i> Assistant Attorney General, On: / / 5/11/2026			
1.16. Approval by Governor and Council (if applicable)			
By: On: / /			

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

DAIR
4/22/26

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

As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations,
- computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.
- 9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.
- 9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.
- 9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.
- 9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.
10. CONDITIONAL NATURE OR AGREEMENT. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.
11. EVENT OF DEFAULT: REMEDIES.
 - 11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):
 - 11.1.1 Failure to perform the Project satisfactorily or on schedule; or
 - 11.1.2 Failure to submit any report required hereunder; or
 - 11.1.3 Failure to maintain, or permit access to, the records required hereunder; or
 - 11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.
 - 11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:
 - 11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and
 - 11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and
 - 11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and
 - 11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.
12. TERMINATION.
 - 12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.
 - 12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.
- 12.3. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.
- 12.4. CONFLICT OF INTEREST. No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or
- 13.

[Signature]
4/29/20

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


4/24/20

EXHIBIT A

- Special Provisions -

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

1. The Subrecipient must certify that Limited English Proficiency persons have meaningful access to any services provided by this program. National origin discrimination includes discrimination on the basis of limited English proficiency (LEP). Meaningful access may entail providing language assistance services, including oral and written translation when necessary. The U.S. Department of Justice has issued guidance for grantees to help them comply with these requirements. The guidance document can be accessed on the Internet at [Civil Rights Division | Limited English Proficiency](#).
2. The Subrecipient assures that in the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination within the three years prior to the receipt of the federal financial assistance and after a due process hearing against the Subrecipient on the grounds of race, color, religion, national origin, sex, age, or disability, a copy of the finding will be submitted to the New Hampshire Department of Justice, Grants Management Unit and to the U.S. Department of Justice, Office for Civil Rights, Office of Justice Programs, 810 7th Street, NW, Washington, D.C. 20531. For additional information regarding your obligations under civil rights please reference the state website at [Welcome | New Hampshire Department of Justice](#) and understand if you are awarded funding from this office, civil rights compliance will be monitored by this office, and the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice.
3. The Subrecipient will comply (and will require any subrecipients or contractors to comply) with any applicable nondiscrimination provisions, which may include the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); the Victims of Crime Act (34 U.S.C. § 20110(e)); the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); the Violence Against Women Act (34 U.S.C. § 12291(b)(13)); the Civil Rights Act of 1964 (42 U.S.C. § 2000d); the Indian Civil Rights Act (25 U.S.C. §§ 1301-1303); the Rehabilitation Act of 1973 (29 U.S.C. § 794); the Americans with Disabilities Act of 1990 (42 U.S.C. §§ 12131-34); the Education Amendments of 1972 (20 U.S.C. §§ 1681, 1683, 1685-86); and the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101-07). It will also comply with Ex. Order 13279, Equal Protection of the Laws for Faith-Based and Community Organizations; Executive Order 13559, Fundamental Principles and Policymaking Criteria for Partnerships With Faith-Based and Other Neighborhood Organizations; and the DOJ implementing regulations at 28 C.F.R. Part 38.

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4/24/20

EXHIBIT A

4. Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the marketplace. The current consultant limit is \$650 per day or \$81.25 per hour. When the rate exceeds the limit for an 8-hour day, or a proportionate hourly rate (excluding travel and subsistence costs), a written prior approval is required. Prior approval requests require additional justification.
5. The Subrecipient agency agrees that, should they employ a former member of the NH Department of Justice, that employee or their relative shall not perform work on or be billed to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the DOJ for the life of the subgrant without the express approval of the DOJ.
6. The Subrecipient understands that grants are funded for the grant award period noted on the grant award document. No guarantee is given or implied of subsequent funding in future years.
7. The Subrecipient authorizes the DOJ and its representatives, access to and the right to examine all records, books, paper or documents related to this subgrant.
8. The Subrecipient agrees that all services will be provided at no charge to victims unless a program income waiver is obtained from the DOJ. If permission is granted, the Subrecipient agrees that there must be a sliding scale that starts at zero (0), and that all program income will be totally expended on grant allowable activities by the end of the funding cycle.
9. Equipment purchased with this subgrant shall be listed by the Subrecipient on the agency inventory. The inventory must include the item description, serial number, cost, percentage of state funds, and location.
10. The Subrecipient agrees that if a financial audit of the agency is performed, whether it be an audit under 2 CFR or not, the Subrecipient agrees to provide a copy of the audit and any associated management letters to the DOJ, Grants Management Unit. The Single Audit report must be submitted to the Grants Management Unit within 9 months after the Subrecipient's year-end or one month after the issuance of the audit.
11. The Subrecipient, if a non-profit organization, agrees to make its financial statements available online (either on the Subrecipient's website, or the DOJ's, or another publicly available website). Organizations that have Federal 501(c)(3) tax status are considered in compliance with this requirement, with no further action needed, to the extent that such organization files IRS Form 990 or similar tax document (e.g., Form 990-EZ), as several sources already provide

EXHIBIT A

searchable online databases of such financial statements.

12. The Subrecipient, if a non-profit organization, must certify their non-profit status by submitting a statement to NH DOJ: 1) affirmatively asserting that the recipient is a non-profit organization and 2) indicating that the Subrecipient has on file and available upon audit one of the following:

- A copy of the organization's 501 (c)(3) designation letter, or;
- A letter from the State of New Hampshire stating that the Subrecipient is a non-profit organization operating within the state, or;
- A copy of the Subgrantee's state certificate of incorporation that substantiates its non-profit status.

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

EXHIBIT B

- Scope of Services-

1. The Subrecipient shall receive a subgrant from the New Hampshire Department of Justice as the State Agency (DOJ) for expenses incurred and services provided for specialized legal services for victims of crime in New Hampshire, including but not limited to, expenses for personnel, benefits, travel, supplies and indirect costs.
2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in EXHIBIT C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.
3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) years after the close of the Federal Grant.
4. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
5. All correspondence and submittals shall be directed to:
NH Department of Justice
Grants Management Unit
1 Granite Place South
Concord, NH 03301
603-271-7820 or rhonda.j.beauchemin@doj.nh.gov

DM
4/29/20

EXHIBIT C

-Payment Terms-

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

3a. The Subrecipient shall be awarded an amount not to exceed \$217,996 of the total Grant Limitation upon Governor and Council approval or 07/01/2026, whichever is later, to 06/30/2027, with approved expenditure reports. This shall be contingent on continued state funding and program performance.

3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to three months, to 09/30/2027. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.

EXHIBIT D

-Non-Supplanting Certification-

Supplanting defined

Federal funds must be used to supplement existing funds for program activities and must not replace those funds that have been appropriated for the same purpose. Supplanting shall be the subject of application review, as well as pre-award review, post-award monitoring, and audit. If there is a potential presence of supplanting, the Subrecipient or grantee will be required to supply documentation demonstrating that the reduction in non-Federal resources occurred for reasons other than the receipt or expected receipt of Federal funds. For certain programs, a written certification may be requested by the awarding agency or recipient agency stating that Federal funds will not be used to supplant State or local funds. See the OJP Financial Guide (Part II, Chapter 3) [Archived | OJP Grants Financial Guide | II. Preaward requirements | Office of Justice Programs](#)

Supplanting and job retention

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

New Hampshire Catholic Charities (Subrecipient) certifies that any funds awarded through this federal award shall be used to supplement existing funds for program activities and will not replace (supplant) nonfederal funds that have been appropriated for the purposes and goals of the grant.

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

Printed Name and Title of Authorized Signor: Dominique A. Rust, VP+COO

Signature: Dominique A. Rust VP+COO

State of New Hampshire

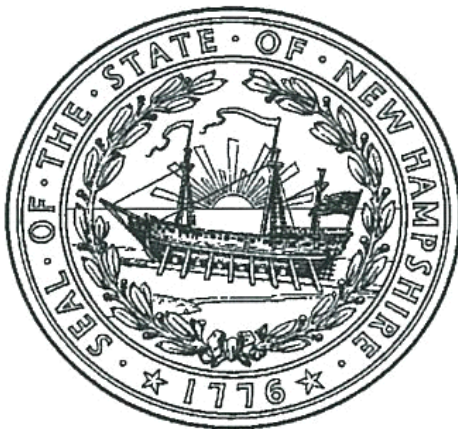
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that NEW HAMPSHIRE CATHOLIC CHARITIES is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on March 07, 1946. 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: **66153**

Certificate Number: **0007916943**



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 27th day of April A.D. 2026.

A handwritten signature in black ink, appearing to read "David M. Scanlan", written over a horizontal line.

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

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

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

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on September 24, 20 25, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Thomas Blonski, President & CEO or Dominique Rust, VP and COO (may list more than one person)
(Name and Title of Contract Signatory)

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

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

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

Dated: 4/23/26



Signature of Elected Officer

Name: David Hildenbrand

Title: CFO



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
03/23/2026

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

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

PRODUCER Porter & Curtis, A Division of Heffernan Insurance Brokers 225 State Road Media, PA 19063	CONTACT NAME: Devin Tunis PHONE (A/C, No. Ext): E-MAIL ADDRESS: dtunis@portercurtis.com FAX (A/C, No):
INSURED NEW HAMPSHIRE CATHOLIC CHARITIES 100 William Loeb Drive Unit 3 MANCHESTER, NH 03109	INSURER(S) AFFORDING COVERAGE INSURER A: THE NATIONAL CATHOLIC RISK RETENTION GROUP, INC INSURER B: CHURCH MUTUAL INSURANCE COMPANY INSURER C: INSURER D: INSURER E: INSURER F:
	NAIC # 10083 18767

COVERAGES**CERTIFICATE NUMBER:** C000270712**Account:** 70000-000**REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PRO-JECT ☐ LOC OTHER:			RRG-040-2026-1	03/01/2026	03/01/2027	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ Included MED EXP (Any one person) \$ Not Covered PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ None Applicable PRODUCTS - COMP/OP AGG \$ None Applicable
B	AUTOMOBILE LIABILITY ☒ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY			0500000 09-988379	03/01/2026	03/01/2027	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	☒ UMBRELLA LIAB ☒ EXCESS LIAB ☐ DED ☐ RETENTION \$ ☐ CLAIMS-MADE			XS-040-2026-1	03/01/2026	03/01/2027	EACH OCCURRENCE \$ 14,000,000 AGGREGATE \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	☐ Y ☒ N	N/A				PER STATUTE ☐ OTH-ER ☐ E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability - Incidental Medical			RRG-040-2026-1	03/01/2026	03/01/2027	\$1,000,000 Each Occurrence

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

The limits include applicable retentions. The certificate holder is included as an Additional Insured if required by written contract with regards to the SGIA Grant

CERTIFICATE HOLDER**CANCELLATION**NH Department of Justice
1 Granite Place South
Concord, NH 03301

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

AUTHORIZED REPRESENTATIVE

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NONPROFIT COVER SHEET

A. Entity Name: New Hampshire Catholic Charities

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

Kimberly George, Project Director, New Hampshire Catholic Charities

100 William Loeb Drive, Unit 3, Manchester, NH 03109 (603) 889-9431

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)	
Most Reverend Peter A. Libasci (Chair)	Diocese of Manchester
Very Rev. Paul L. Bouchard (Vicar General)	Diocese of Manchester
Dr. Susan Huard (Vice Chair)	Retired
Dean Christon (Deputy Vice Chair)	Retired
Adam Coughlin (Secretary)	York IE
Andrew MacWilliam (Treasurer)	Retired
Thomas E. Blonski (President and CEO)	New Hampshire Catholic Charities
Peter Burger	Orr & Reno, P.A.
Kate Baker Demers	Children's Scholarship Fund NH
Dr. Kevin Desrosiers	Elliot Hospital
Nick Gray	Gray Property Group
Jeff McLean	Insurcomm
Ken Sensus	St. Mary's Bank
David Wenger	Bank of America
Stephanie Wimmer	Phillips
Andrea Hechavarria	NH Life Sciences
Lauren Collins Cline	Montagne Powers
Doug Hoffer	Access Information Management

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>
Kimberly George	Supervising Attorney	\$120,735	\$36,220
David Rod	Project Attorney II	\$95,004	\$95,004
Claire McHale	Project Paralegal	\$54,621	\$54,621

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

E. Check one of the following:

- ☒ [X] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**
- ☐ [] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

- ☐ [] 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**
- ☒ [X] 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:

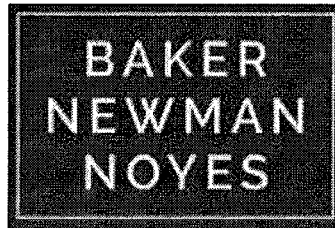
- [X] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 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>Program Services Revenue</i>	\$	<i>Other salaries & wages</i>	\$
<i>Interest & Dividends</i>	\$	<i>Payroll taxes & employee benefits</i>	\$
<i>All other Revenue</i>	\$	<i>Occupancy, rent, utilities, and insurance</i>	\$
<u>Total Revenue</u>	\$	<i>Printing, publications, postage, office supplies, and IT</i>	\$
		<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>	\$		



New Hampshire Catholic Charities

**Combined Financial Statements
and Other Financial Information**

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

Baker Newman & Noyes LLC
MAINE | MASSACHUSETTS | NEW HAMPSHIRE
800.244.7444 | www.bnn CPA.com



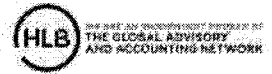
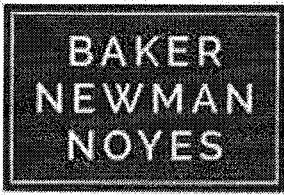
NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED FINANCIAL STATEMENTS AND OTHER FINANCIAL INFORMATION

Years Ended March 31, 2025 and 2024

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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
New Hampshire Catholic Charities

Opinion

We have audited the combined financial statements of New Hampshire Catholic Charities, d/b/a Catholic Charities New Hampshire (the Organization), which comprise the combined statements of financial position as of March 31, 2025 and 2024, the related combined statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the combined financial statements (collectively, the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of March 31, 2025 and 2024, and the results of their operations, their functional expenses and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

To the Board of Trustees
New Hampshire Catholic Charities

Other Matter

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying other financial information is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Baker Newman & Noyes LLC

July 17, 2025

NEW HAMPSHIRE CATHOLIC CHARITIES
COMBINED STATEMENTS OF FINANCIAL POSITION

March 31, 2025 and 2024

ASSETS
(In thousands)

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

LIABILITIES AND NET ASSETS
(In thousands)

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

See accompanying notes.

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENT OF ACTIVITIES

Year Ended March 31, 2025

(In thousands)

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

See accompanying notes.

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENT OF ACTIVITIES

Year Ended March 31, 2024

(In thousands)

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, gains and other support:			
Patient and resident services	\$ 51,596	\$ —	\$ 51,596
Program service fees – children's school	2,032	—	2,032
Annual appeal	3,526	—	3,526
Bequests, grants, donations and fundraising	13,800	1,317	15,117
In-kind donations	22,594	—	22,594
Net assets released from restrictions	2,727	(2,727)	—
Management fee income	177	—	177
Other	<u>2,100</u>	<u>—</u>	<u>2,100</u>
Total revenue, gains and other support	98,552	(1,410)	97,142
Expenses:			
Program services:			
Rehabilitation and nursing centers, including interest of \$95	44,581	—	44,581
Family services	982	—	982
Parish and community services	1,431	—	1,431
Children's school	1,954	—	1,954
Senior living communities, including interest of \$199	1,444	—	1,444
Assisted living services, including interest of \$15	1,894	—	1,894
Liberty House	1,218	—	1,218
New Generation	1,059	—	1,059
St. Jacinta Healthcare Staffing	2,729	—	2,729
Food bank program	33,673	—	33,673
Food bank real estate	349	—	349
Our Place	483	—	483
Residence for infirmed priests, including interest of \$43	403	—	403
Immigration	1,077	—	1,077
Other programs	682	—	682
Fundraising:			
Annual campaign and other events	2,490	—	2,490
Support services:			
General and administrative, including interest of \$11	<u>3,704</u>	<u>1</u>	<u>3,705</u>
Total expenses	100,153	1	100,154
Investment income, net	7,976	774	8,750
Forgiveness of related-party debt	<u>375</u>	<u>—</u>	<u>375</u>
Total change in net assets	6,750	(637)	6,113
Net assets, beginning of year	<u>98,933</u>	<u>12,319</u>	<u>111,252</u>
Net assets, end of year	<u>\$105,683</u>	<u>\$11,682</u>	<u>\$117,365</u>

See accompanying notes.

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

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

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

See accompanying notes.

NEW HAMPSHIRE CATHOLIC CHARITIES
COMBINED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended March 31, 2024
(In thousands)

	Without Donor Restrictions										
	Family Services	Parish and Community Services	Our Place	Residence for Infirm Priests	Immi- gration	Liberty House	St. Jacinta Healthcare Staffing	New Gen- eration	Other Programs	Total Programs/ Home Office	Food Bank
Salaries and wages	\$ 578	\$ 721	\$ 252	\$ 145	\$ 649	\$ 520	\$ 2,006	\$ 618	\$ 323	\$ 5,812	\$ 2,084
Employee benefits	100	153	40	11	142	106	68	67	1	688	409
Payroll taxes	41	51	18	—	46	—	159	45	17	377	148
Professional fees	—	—	—	—	—	1	—	1	10	12	28
Fundraising costs	—	—	—	—	—	—	—	—	—	—	—
Purchased services - healthcare	—	—	—	3	—	—	442	—	—	445	—
Other purchased services	10	13	17	29	2	20	—	33	49	173	700
Advertising and promotion	6	—	—	—	—	75	4	9	3	97	76
Recruiting advertising	1	—	—	—	1	—	17	2	—	21	5
Office supplies	2	3	3	1	3	1	—	1	2	16	14
Healthcare supplies	—	—	—	—	—	—	—	—	—	—	—
Other supplies	4	4	5	10	4	114	—	18	5	164	79
Postage and shipping	1	2	—	—	1	2	—	2	1	9	352
Program materials	—	—	39	—	—	—	—	2	—	41	17
Printing	—	1	—	—	1	7	—	5	—	14	496
Telephone	8	10	4	1	5	6	2	2	4	42	18
Dues and subscriptions	1	—	3	1	21	1	—	1	1	29	17
Information technology	17	20	4	3	15	15	16	12	3	105	122
Rent and occupancy costs	34	56	7	46	24	40	—	68	121	396	670
Equipment maintenance, repair and rentals	2	3	—	1	3	41	—	7	—	57	189
Travel	6	4	2	—	1	5	1	4	—	23	74
Hospitality	—	—	—	—	—	—	—	—	—	—	—
Conferences and meetings	5	—	2	—	5	—	—	3	—	15	38
Education and activities	—	—	—	—	—	—	—	—	—	—	—
Interest	—	—	—	43	—	—	—	—	—	43	—
Depreciation	—	—	10	49	—	193	2	54	360	668	183
Insurance	6	8	4	8	5	12	11	12	56	122	85
Miscellaneous	—	(5)	—	—	1	1	—	5	3	5	19
Grants and awards	—	191	—	—	—	—	—	—	25	216	264
Food purchases and vending	—	—	—	28	—	2	—	2	—	32	5,860
Food donations	—	—	—	—	—	—	—	—	—	—	21,644
Nursing facility assessment tax	—	—	—	—	—	—	—	—	—	—	—
Gain on disposal of fixed assets	—	—	—	—	—	(2)	—	—	—	(2)	—
Bad debts (recoveries)	—	—	—	—	—	—	—	—	—	—	—
Administration costs	158	196	72	23	146	55	—	83	47	780	494
RCB sponsorship	—	—	—	—	—	—	—	—	—	—	—
Bank service charges	2	—	1	1	2	3	1	3	—	13	82
	\$ 982	\$ 1,431	\$ 483	\$ 403	\$ 1,077	\$ 1,218	\$ 2,729	\$ 1,059	\$ 1,031	\$ 10,413	\$ 34,167

	Without Donor Restrictions										
	St. Charles School	Six Reha- bilitation and Nursing Centers	Senior Living Commun- ities	Warde Assisted Living	Total Program Services	Total Fund- raising	General and Administration	Eliminations	Total Without Donor Restrictions	With Donor Restrictions	Total
Salaries and wages	\$ 1,344	\$ 19,078	\$ 206	\$ 1,015	\$29,539	\$ 1,364	\$ 2,643	\$ —	\$ 33,546	\$ —	\$ 33,546
Employee benefits	204	3,734	100	129	5,264	210	517	—	5,991	—	5,991
Payroll taxes	93	1,403	17	68	2,106	97	185	—	2,388	—	2,388
Professional fees	3	117	2	1	163	—	158	—	321	—	321
Fundraising costs	—	—	—	—	—	293	—	—	293	—	293
Purchased services - healthcare	—	11,478	2	36	11,961	—	—	(2,659)	9,302	—	9,302
Other purchased services	45	121	65	114	1,218	—	32	—	1,250	—	1,250
Advertising and promotion	—	4	3	4	184	9	4	—	197	—	197
Recruiting advertising	4	262	1	—	293	—	45	—	338	—	338
Office supplies	5	58	2	3	98	5	9	—	112	—	112
Healthcare supplies	—	1,160	—	4	1,164	—	—	—	1,164	—	1,164
Other supplies	21	475	16	50	805	1	17	—	823	—	823
Postage and shipping	1	7	—	—	369	105	7	—	481	—	481
Program materials	8	—	1	2	69	—	—	—	69	—	69
Printing	—	7	1	1	519	155	4	—	678	—	678
Telephone	5	135	2	7	209	7	38	—	254	—	254
Dues and subscriptions	2	101	—	8	157	4	30	—	191	—	191
Information technology	14	295	16	13	565	51	415	—	1,031	—	1,031
Rent and occupancy costs	57	1,508	359	225	3,215	—	380	(494)	3,101	1	3,102
Equipment maintenance, repair and rentals	4	102	3	3	358	5	17	—	380	—	380
Travel	1	34	1	1	134	3	43	—	180	—	180
Hospitality	—	—	—	—	—	1	17	—	18	—	18
Conferences and meetings	4	43	—	—	100	17	65	—	182	—	182
Education and activities	3	—	—	—	3	—	—	—	3	—	3
Interest	—	95	199	15	352	—	11	—	363	—	363
Depreciation	101	1,381	409	56	2,798	—	229	—	3,027	—	3,027
Insurance	21	756	36	24	1,044	—	29	—	1,073	—	1,073
Miscellaneous	1	87	(2)	2	112	—	62	—	174	—	174
Grants and awards	—	—	—	—	480	24	125	—	629	—	629
Food purchases and vending	12	1,257	—	112	7,273	—	1	—	7,274	—	7,274
Food donations	—	—	—	—	21,644	—	—	—	21,644	—	21,644
Nursing facility assessment tax	—	2,530	—	—	2,530	—	—	—	2,530	—	2,530
Gain on disposal of fixed assets	—	—	—	—	(2)	—	—	—	(2)	—	(2)
Bad debts (recoveries)	—	980	—	(1)	979	—	—	—	979	—	979
Administration costs	—	—	—	—	1,274	122	(1,396)	—	—	—	—
RCB sponsorship	—	—	—	—	—	—	15	—	15	—	15
Bank service charges	1	32	5	2	135	17	2	—	154	—	154
	\$ 1,954	\$ 47,240	\$ 1,444	\$ 1,894	\$97,112	\$ 2,490	\$ 3,704	\$ (3,153)	\$100,153	\$ 1	\$100,154

See accompanying notes.

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENTS OF CASH FLOWS

Years Ended March 31, 2025 and 2024

(In thousands)

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

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENTS OF CASH FLOWS (CONTINUED)

Years Ended March 31, 2025 and 2024

(In thousands)

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

See accompanying notes.

NEW HAMPSHIRE CATHOLIC CHARITIES

NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

1. **Description of Organization and Summary of Significant Accounting Policies**

Organization

New Hampshire Catholic Charities d/b/a Catholic Charities New Hampshire (the Organization) is a nonprofit organization which provides health and social service programs to individuals throughout the State of New Hampshire. As of March 31, 2025, the Organization owns and operates the following wholly-owned agencies: six licensed rehabilitation and nursing centers, one assisted living facility, four senior living communities, a food bank and a children's school, all of which are located in New Hampshire. As further discussed in Note 16, CC Vose Farm Phase 1 GP, Inc., was formed in January 2024 and is 100% owned by the Organization. CC Vose Farm Phase 1 GP, Inc. is the sole General Partner of Vose Farm Phase 1 Limited Partnership. CC Vose Farm Phase 1 GP, Inc., has a 0.01% ownership interest in the Vose Farm Phase 1 Limited Partnership but oversees certain management and operational aspects of the Vose Farm Phase 1 Limited Partnership subject to the terms set forth in the limited partnership agreement. Assets, liabilities and related activity of CC Vose Farm Phase 1 GP, Inc. were not material for the years ended March 31, 2025 and 2024.

The combined financial statements include the accounts of the social service activities of the Organization and its wholly-owned agencies and funds: Mount Carmel, St. Vincent de Paul, St. Ann, St. Francis, St. Teresa, and Warde Rehabilitation and Nursing Centers (collectively the Rehabilitation and Nursing Centers); Warde Assisted Living; Bishop Bradley, Bishop Primeau and Bishop Gendron Senior Living Communities and Searles Place at Warde (collectively the Senior Living Communities); St. Charles School; the New Hampshire Food Bank (the Food Bank); and the associated donor-restricted funds. Warde Rehabilitation and Nursing Center, Warde Assisted Living and Searles Place at Warde are collectively referred to herein as Warde Health Center. All significant interagency balances and transactions have been eliminated in the accompanying combined financial statements.

The Food Bank's assets, liabilities, net assets, revenues and expenses are separately stated in the combining information. Any revenue received from and expenses resulting from the capital campaign initiated by the Organization on behalf of the Food Bank were considered fundraising revenue or expense. The capital campaign funds were used to defray costs associated with the purchase and renovation of a warehouse used by the Food Bank, land improvements to the property, and fixed equipment. These assets are considered to be owned by the Home Office. The related expenses and depreciation expense for these assets are included in the Home Office accounts. Included in the Food Bank accounts is rent expense of \$494 for 2025 and 2024 for the use of the facility, which has been eliminated in the combined totals.

Basis of Presentation

The accompanying combined financial statements have been prepared using the accrual basis of accounting. In accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), the Organization is required to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the Board of Trustees.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

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

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

Cash and Cash Equivalents

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

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

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

Accounts Receivable

Patient accounts receivable for which the unconditional right to payment exists are receivables if the right to consideration is unconditional and only the passage of time is required before payment of that consideration is due. Accounts receivable at March 31, 2025 and 2024 reflect the fact that any estimated uncollectible amounts are generally considered implicit price concessions that are a direct reduction to accounts receivable rather than allowance for doubtful accounts. Certain uncollectible amounts that are not deemed to be price concessions may continue to be reported as bad debts in the accompanying combined statements of activities. At March 31, 2025 and 2024, estimated implicit price concessions of \$1,942 and \$1,310, respectively, have been recorded as reductions to accounts receivable balances to enable the Organization to record revenues and accounts receivable at the estimated amounts expected to be collected. Patient accounts receivable totaled \$5,172, \$5,520 and \$4,389 at March 31, 2025, 2024 and 2023, respectively.

A substantial portion (approximately 82% in 2025 and 84% in 2024) of accounts receivable arose from the operations of the Rehabilitation and Nursing Centers, and are primarily due from the Federal Government and the State of New Hampshire. The Organization does not generally require collateral for the extension of credit.

Pledges, Contributions and Grants Receivable

Pledges receivable are recognized as revenue when the unconditional promise to give is made. Pledges are recorded at the net present value of estimated future cash flows. The Organization estimates the allowance for uncollectible pledges based on specific review, current economic conditions and historical loss factors, if applicable. The Organization records other contributions receivable when there is sufficient evidence in the form of verifiable documentation that an unconditional promise was received. See Note 11.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

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

The Organization receives grant funding from various federal, state, and local governments to provide a variety of program services to the public based on specific requirements included in the agreements. Such grants are nonreciprocal transactions and include conditions stipulated by the agencies and are, therefore, accounted for as conditional contributions. Such grants are recognized as conditions are satisfied, primarily as expenses are incurred. See Note 11.

Inventory

Inventory consists primarily of food and products which are purchased for resale by the Organization and product which is donated. Inventory items are valued at the estimated average wholesale value of one pound of donated product as outlined in the "Product Valuation Survey Methodology," prepared by Feeding America, of which the Food Bank is a member. The Organization may provide for an allowance for obsolescence based on specific review and historical loss factors. Management determined that no allowance for inventory obsolescence was required at March 31, 2025 and 2024.

Fixed Assets

It is the Organization's policy to capitalize fixed assets over five hundred dollars. Lesser amounts are charged to operations. Fixed assets are capitalized at cost if purchased or at their estimated fair value if the assets are donated. Construction in process at March 31, 2025 and 2024 was \$6,091 and \$457, respectively, and consisted primarily of amounts related to the Phase II construction of the affordable housing project further discussed in Note 16, as well as \$785 associated with the development of an additional affordable housing project in Rochester, New Hampshire, for which the Organization serves as both sponsor and developer.

The Organization provides for depreciation of its fixed assets on the straight-line method by charges to expense in amounts estimated to recover the initial carrying value of the assets over their estimated useful lives. Depreciation expense was \$3,130 in 2025 and \$3,027 in 2024.

Investments

Investments are carried at fair value in the accompanying combined statements of financial position. See Note 12 for fair value measurement disclosures for investments. The Organization classifies its investments as trading securities. Investment income (including realized and unrealized gains and losses on investments, interest and dividends) is included as a component of the change in net assets without donor restrictions unless the income is restricted by donor or law.

The Organization invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near-term and that such changes could materially affect the amounts reported in the accompanying combined financial statements.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

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

Bond Issuance Costs

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

Functional Allocation of Expenses

The Home Office allocates employee salaries to various salary expense classifications. This allocation is based on management estimates of the percentage of time each individual devotes to each type of service. The Home Office also allocates administrative expenses to the various programs based on estimates made by management of the Organization.

Patient and Resident Services Revenue

Patient and resident services revenue is reported at the amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing patient and resident care. These amounts are due from patients, third-party payors and others. Revenue is recognized as the performance obligations are satisfied. The Organization determined that the services provided under the contracts with patients and residents are considered one performance obligation. Revenue is recognized when the performance obligation is satisfied by transferring control of the service provided to the resident or patient, which is generally when services are provided over the duration of care. The Organization also provides certain ancillary services which are treated as a separate performance obligation satisfied at a point in time, if and when those services are rendered.

Patient and resident services revenue includes income earned from the care of private paying residents and residents covered under the Federal Medicare Program or the State of New Hampshire Medicaid Program as reimbursement of costs incurred in the care of residents in the Rehabilitation and Nursing Centers. The Federal Government and the State of New Hampshire set the rate of reimbursement for the care of residents eligible under the Medicare and Medicaid Programs, respectively. These rates may be less than the actual costs incurred by the facilities to care for the residents. Approximately 64% and 66% of patient and resident services revenue was derived from the Medicaid and Medicare programs for the years ended March 31, 2025 and 2024, respectively. Total patient and resident services revenue of the Rehabilitation and Nursing Centers was \$49,816 in 2025 and \$47,371 in 2024.

For the skilled nursing facility (SNF) services provided, the Organization is paid a predetermined fixed daily rate for private pay residents. The Organization is also paid fixed daily rates from Medicare and Medicaid. Rate adjustments from Medicare or Medicaid are recorded when known (without regard to when the assessment is paid or withheld), and subsequent adjustments to these amounts are recorded in revenues when known. Billings under certain of these programs are subject to audit and possible retroactive adjustment, and related revenue is recorded at the amount the Organization ultimately expects to receive, which is inclusive of the estimated retroactive adjustments or refunds, if any, under reimbursement programs. Retroactive adjustments are recorded on an estimated basis in the period the related services are rendered and adjusted in future periods or as final settlements are determined. Such adjustments were not significant for 2025 and 2024.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

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

The State of New Hampshire imposes a 5.5% assessment on the patient and resident services revenue of nursing facilities as a means to potentially increase Medicaid reimbursement rates through quality incentive revenue payments. The accompanying combined statements of activities include the following amounts related to this legislation:

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

At March 31, 2025 and 2024, the Rehabilitation and Nursing Centers were due \$2,007 and \$2,122, respectively, in quality incentive revenue and owed \$667 and \$710, respectively, for nursing facility assessment tax. These amounts are included in accounts receivable and accounts payable, respectively, in the accompanying combined statements of financial position.

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates may change by a material amount in the near term.

Income Taxes

The Organization is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been recorded in the accompanying combined financial statements. Management evaluated the Organization's tax positions and concluded the Organization has maintained its tax-exempt status, does not have any significant unrelated business income and has taken no uncertain tax positions that require adjustment to the accompanying combined financial statements.

Donated Goods and Services

Donated goods and services are reported as support at estimated fair value at the date of the gift. During the years ended March 31, 2025 and 2024, the Food Bank received approximately \$14,906 and \$22,410, respectively, of donated product. The approximate average wholesale value of one pound of donated product at the national level, which was determined to be \$1.97 in 2025 and \$1.93 in 2024, was based on a study performed by Feeding America, of which the Food Bank is a member.

Food donations are reported as a program expense when the food is distributed to local distribution centers and needy individuals. During the years ended March 31, 2025 and 2024, the Food Bank distributed approximately \$14,522 and \$21,644, respectively, of donated product.

NEW HAMPSHIRE CATHOLIC CHARITIES

NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

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

Exclusive of the donated food, other in-kind donations and services for which fair value can be validated and requiring special expertise have been reflected in the accompanying combined financial statements at their estimated fair value. For the years ended March 31, 2025 and 2024, the Organization received approximately \$592 and \$184 in other donated goods and services, respectively.

In addition, a number of individuals and organizations have volunteered their services to the Organization. For those services that do not require special expertise, the estimated value of such donated services has not been recorded in the accompanying combined financial statements.

All donated services and assets were utilized by the Organization's programs and supporting services. There were no donor-imposed restrictions associated with the donated services and assets.

Restricted Support

The Organization reports gifts of cash, fixed assets and other assets as donor-restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with restrictions are reclassified to net assets without donor restrictions in the combined statements of activities as net assets released from restrictions. In the absence of donor-imposed stipulations regarding how long donated fixed assets must be used, the Organization has adopted a policy of reporting the expiration of donor restrictions when the donated or acquired long-lived assets are placed in service. The Organization has adopted a policy of treating donor-restricted donations, whose restrictions are met within the same year, as donations within net assets without donor restrictions in the accompanying combined statements of activities.

Net assets with donor restrictions were available for the following purposes at March 31:

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

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

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

Net assets were released from donor restrictions as follows for the years ended March 31:

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

In June 2022, the Food Bank was notified that it had been awarded approximately \$880 in grant funding under the Local Food Purchase Assistance Cooperative Agreement Program (the Program). Under the Program, the NH Department of Agriculture, Markets and Food (NHDAMF) will collaborate with the Food Bank and its partners on the expansion of NH Feeding NH. NHDAMF will subaward procurement activities for this grant to the Food Bank, which will use its NH Feeding NH program to distribute funds to its network of more than 400 partner agencies. The Program's funding is expected to be expended over a multi-year period and the funding is received on a reimbursement basis. In December 2023, the Food Bank was awarded approximately \$919 in additional funding under the Program through May 31, 2025. The Food Bank expended and recognized approximately \$906 and \$378 in funding related to this award during fiscal years 2025 and 2024, respectively.

During fiscal year 2023, the Food Bank was notified that it had been earmarked for approximately \$947 in federal grant funding under the Administration for Children and Families Congressionally Directed Community Projects to be used for the Food Bank's mobile pantry program. The Food Bank formally applied for the earmarked funds in fiscal year 2024 and the funding is received on a reimbursement basis. The Food Bank expended and recognized approximately \$620 and \$327 in funding related to the award during fiscal years 2025 and 2024, respectively.

Use of Estimates

The preparation of combined financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the combined financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Annual Campaign

The Organization solicits donations from the general public during its annual campaign. Pledges from the annual campaign that remain uncollected as of the end of the year are recorded in the accompanying combined financial statements at their estimated net collectible amounts.

Board Designated Net Assets

The Organization's Board of Trustees has designated certain assets be held and used for future long-term capital expenditures of the Rehabilitation and Nursing Centers and the Senior Living Communities. These assets totaled \$6,593 and \$6,169 at March 31, 2025 and 2024, respectively, and are included in investments in the accompanying combined statements of financial position.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

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

Advertising Costs

It is the Organization's policy to expense advertising and promotion costs as incurred. Advertising and promotion costs were \$246 and \$197 in 2025 and 2024, respectively.

Leases

At inception of a contract, the Organization determines if a contract meets the definition of a lease. A lease is a contract, or part of a contract, that conveys the right to control the use of identified property, plant, or equipment (an identified asset) for a period of time in exchange for consideration. The Organization determines if the contract conveys the right to control the use of an identified asset for a period of time. The Organization assesses throughout the period of use whether the Organization has both of the following: (1) the right to obtain substantially all of the economic benefits from the use of the identified asset and (2) the right to direct the use of the identified asset. This determination is reassessed if the terms of the contract are changed. Leases are classified as operating or finance leases based on the terms of the lease agreement and certain characteristics of the identified asset. Right-of-use assets and lease liabilities are recognized at lease commencement date based on the present value of the minimum future lease payments.

The Organization leases office space for its headquarters and land for its warehouse, as well as various vehicles and other warehouse space under noncancellable operating leases. The Organization's policy is to not record leases with an original term of twelve months or less on its combined statement of financial position. The Organization recognizes lease expense for these short-term leases on a straight-line basis over the lease term.

Certain lease agreements may include rental payments that are adjusted periodically for inflation or other variables. In addition to rent, the leases may require the Organization to pay additional amounts for taxes, insurance, maintenance and other expenses, which are generally referred to as non-lease components. Except for when the costs are fixed, such adjustments to rental payments and variable non-lease components are treated as variable lease payments and recognized in the period in which the obligation for these payments was incurred. Variable lease components and variable non-lease components are not measured as part of the right-of-use asset and liability. Only when lease components and their associated non-lease components are fixed are they accounted for as a single lease component and recognized as part of a right-of-use asset and liability. Total contract consideration is allocated to the combined fixed lease and nonlease component. This policy election applies consistently to all asset classes under lease agreements.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

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

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

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

Reclassifications

Certain 2024 amounts have been reclassified to permit comparison with the 2025 combined financial statements presentation format.

Subsequent Events

Events occurring after the combined statement of financial position date are evaluated by management to determine whether such events should be recognized or disclosed in the combined financial statements. Management has evaluated subsequent events through July 17, 2025, which is the date the combined financial statements were available to be issued.

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

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

2. Liquidity and Availability

At March 31, 2025, the Organization has \$23,271 of financial assets available within one year of the combined statement of financial position date to meet cash needs for general expenditure. These financial assets consist of cash without restrictions of \$14,191, accounts receivable of \$6,336 and due from related entity of \$2,744. None of these financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the statement of financial position date. The Organization's goal is generally to structure its financial assets to be available as its general expenditures, liabilities and other obligations become due. As part of its liquidity plan, excess cash is invested in higher yield cash and cash equivalents, including time deposit accounts. In addition, as previously discussed, the Organization has board designated net assets without donor restrictions totaling \$6,593 at March 31, 2025 that may be utilized to help fund both operational needs and/or capital projects, as necessary.

The Organization's endowment funds consist of donor-restricted endowments. Income from donor-restricted endowments is restricted for specific purposes and is not available for general expenditures.

3. Annual Campaign

The annual campaign to raise funds by voluntary contributions from individuals and businesses throughout the State of New Hampshire begins in April of each year. For the years ended March 31, 2025 and 2024, recorded contributions of \$3,997 and \$3,526, respectively, included amounts collected by parishes of the Diocese of Manchester, New Hampshire (the Diocese) on behalf of the Organization. Starting in fiscal year 2023, the parish appeal portion of the annual campaign changed, which could impact the amount of funds raised by the Organization going forward.

4. Investments

The Organization and its wholly-owned agencies deposit money into the Catholic Charities Investment Fund (the Fund). The Fund pools all of the money received and invests in various securities in accordance with the Organization's investment policy. The investment income (loss) of the Fund is allocated to each agency based on their percentage share of the total Fund. The Food Bank also maintains its own investment fund.

The investments reported in the accompanying combined statements of financial position include the securities held in the Fund and by the Food Bank, in addition to other investments held by the Organization, including investments held in the donor-restricted funds.

Investments that individually exceed 10% of total investments include the State Street Russell 3000 Screened Index Non-Lending Common Trust Fund and the Fidelity Investments Money Market Government Portfolio at March 31, 2025. Investments that individually exceed 10% of total investments include the State Street Russell 3000 Screened Index Non-Lending Common Trust Fund at March 31, 2024.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

5. Related Party Transactions

The Organization pays premiums for property, liability and automobile insurance to the Diocese, an organization related through common governance. The Diocese is self-insured up to a maximum amount per occurrence and has secured insurance to provide for losses over this amount. The premiums are expensed by the Organization over the term of coverage. Total property, liability and automobile insurance billed by the Diocese was \$1,262 and \$1,073 in 2025 and 2024, respectively.

The Organization's professional liability insurance provides coverage on a claims-made basis. As of March 31, 2025, there were no known malpractice claims outstanding which, in the opinion of management, will be settled for amounts in excess of insurance coverage nor are there any unasserted claims or incidents for which a loss accrual has not been made. The Organization intends to continue this coverage through the Diocese and anticipates that such coverage will remain available.

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

6. Retirement Plan

The Organization has a contributory defined contribution retirement plan. The Organization's eligible employees may participate in this plan by deferring a portion of their pay as plan contributions. The Organization also makes contributions to the plan equal to 3% of the eligible employees' gross wages. The total expense for the years ended March 31, 2025 and 2024 was \$841 and \$746, respectively.

7. Leases

Operating Leases

The Organization leases office space for its headquarters in Manchester, New Hampshire under a lease agreement with monthly payments ranging from approximately \$18 to \$28 through November 2041. The Organization leases land for a warehouse in Manchester, New Hampshire under a lease agreement with monthly payments of approximately \$2 per month through December 2083. The Organization also leases various office space under tenant at will arrangements.

The Organization also leases various vehicles and other warehouse space under noncancellable operating leases. The monthly payments on the vehicles were approximately \$2 per vehicle during 2024 and expire at various dates through June 2029. The monthly payments on the other warehouse space total approximately \$1 through December 2025.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

7. Leases (Continued)

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

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

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

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

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

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

Lease Term and Discount Rate

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

	<u>2025</u>	<u>2024</u>
Weighted-average remaining lease term years	21.86	22.33
Weighted-average discount rate	4.0%	4.0%

At the lease commencement date, the discount rate implicit in the lease is used to discount the lease liability if readily determinable. If not readily determinable or leases do not contain an implicit rate, the Organization uses its incremental borrowing rate.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

7. Leases (Continued)

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

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

8. Compensated Absences

It is the Organization's policy to accrue for compensated absences as time is earned based upon length of employment. The maximum accrual for most employees at the Organization is capped at one year of accrued and unused compensated absences. An accrual for compensated absences, inclusive of vacation, earned but not taken, of \$1,427 in 2025 and \$1,307 in 2024 has been included in the accompanying combined statements of financial position.

9. Other Assets Held for Restrictive Purposes

Other assets held for restricted purposes are to be held in perpetuity and consisted of the following at March 31:

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

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

10. Long-Term Debt

In August 2015, the New Hampshire Health and Education Facilities Authority (NHHEFA) issued \$15.5 million of bonds which were purchased by a local bank in a private placement. The proceeds of the bonds were then loaned to the Organization. The loan was collateralized by a security interest in all of the business assets of the Organization, as defined, which included accounts receivable, inventory, equipment, furniture and gross receipts. The loan was also collateralized by a mortgage lien on the land and buildings of Mt. Carmel, St. Ann and St. Teresa. The loan carried an initial fixed interest rate of 2.93% through August 1, 2030 and required monthly installments for principal and interest based on a 25-year amortization period. The maturity date of the bond was August 1, 2045, however, the bond provided for a tender date on August 1, 2030. On May 1, 2021, the Organization reissued the 2015 NHHEFA Bonds at the amounts outstanding as of that date totaling \$12,181. The interest rate was reset effective May 14, 2021 to 2.21%, with an interest reset date and tender date of May 14, 2026. At the tender date, the bank that purchased the bond could have renegotiated the interest rate or other terms of the bond. The bank could have waived the mandatory tender, at its discretion, if the Organization had submitted a request not earlier than two years prior to the mandatory tender date. The bond could be repaid at any time provided the Organization gave the bank 30 days' notice. In March 2024, the Organization repaid the bonds in full at the then outstanding principal balance of \$10,337, plus accrued interest. No amounts remained outstanding as of March 31, 2024. The remaining debt issuance costs at the time of repayment totaling approximately \$28 were written off during 2024.

In October 2018, NHHEFA issued revenue bonds not to exceed \$3.1 million, which were purchased by a local bank in a private placement. The bonds were structured as draw-down bonds and the final draw was to be made no later than April 1, 2020. The bonds were issued to assist the Organization in the funding of certain construction projects at Warde Health Center, including the construction of twenty-one independent living units, and to pay certain costs of issuing the bonds. The bonds were collateralized by a security interest in substantially all of the business assets of the Organization, as defined, which included accounts receivable, inventory, equipment, furniture and gross receipts. The bonds were also collateralized by a mortgage lien on the land and buildings of St. Vincent de Paul. The bonds carried an initial fixed interest rate of 4.11% through October 1, 2028 and required monthly installments for principal and interest beginning April 1, 2020. The maturity date of the bonds was October 1, 2048, however, there was an initial mandatory tender date on October 1, 2028. On May 1, 2021, the Organization reissued the 2018 NHHEFA Bonds at the amounts outstanding as of that date totaling \$3,302. The interest rate was reset effective May 14, 2021 to 2.20% through an initial mandatory tender date of May 14, 2026. At the tender date, the bank that purchased the bond could have renegotiated the interest rate or other terms of the bonds. The bank could have waived the mandatory tender, at its discretion, if the Organization had submitted a request not earlier than two years prior to the mandatory tender date. The bond could be repaid at any time provided that the Organization gave the bank 30 days' notice. In March 2024, the Organization repaid the bonds in full at the then outstanding principal balance of \$2,853, plus accrued interest. No amounts remained outstanding as of March 31, 2024. The remaining debt issuance costs at the time of repayment totaling approximately \$12 were written off during 2024.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

10. Long-Term Debt (Continued)

In January 2019, the Organization entered into a loan agreement with the Roman Catholic Bishop of Manchester (RCBM). As discussed above, the Organization had an ongoing construction project at Warde Health Center, which included providing new residences for retired Roman Catholic priests. RCBM has agreed to assist in funding this renovation by lending the Organization up to \$1.5 million. The term of the loan is for 20 years, with the final payment due and payable on December 31, 2038. The interest rate is fixed at 3%. Every five years during the term of the loan, one-quarter of the loan principal balance will be forgiven by RCBM. If, at any future date, the Organization ceases to operate the residences for retired priests at Warde Health Center during the term of the loan, the then outstanding principal and interest balance will become immediately due and payable to RCBM. As of March 31, 2025 and 2024, the outstanding note payable to RCBM is \$1,125, which is reflected within long-term debt in the accompanying combined statements of financial position. During 2024, one quarter of the principal balance of the outstanding loan balance totaling \$375 was forgiven by the Diocese in accordance with the loan agreement. The Organization recognized \$375 as revenue related to the forgiveness in the accompanying 2024 combined statement of activities. No amounts were forgiven in 2025.

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

11. Pledges, Contributions and Grants Receivable

Pledges, contributions and grants receivable at March 31, 2025 and 2024 include unconditional promises to give in subsequent years. Management has evaluated the outstanding pledges based on the history of the relationship with the donor and the status of the pledges and has deemed all pledges to be collectible. All pledges and contributions receivable are classified as current in the accompanying combined statements of financial position as of March 31, 2025 and 2024 and totaled \$105 and \$396, respectively. Included within pledges, contributions and grants receivable on the accompanying combined statements of financial position are grants receivable totaling \$251 and \$357 at March 31, 2025 and 2024, respectively.

12. Fair Value Measurements

Fair value is the price that would be received upon sale of an asset or paid upon transfer of a liability in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market for that asset or liability. The fair value should be calculated based on assumptions that market participants would use in pricing the asset or liability, not on assumptions specific to the entity. In addition, the fair value of liabilities should include consideration of nonperformance risk including the Organization's own credit risk.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

12. Fair Value Measurements (Continued)

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

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

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

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

For the fiscal years ended March 31, 2025 and 2024, the application of valuation techniques applied to similar assets has been consistent. The following presents the balances of assets measured at fair value on a recurring basis at March 31:

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

NEW HAMPSHIRE CATHOLIC CHARITIES

NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

12. Fair Value Measurements (Continued)

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>2024</u>				
Cash and cash equivalents	\$ 2,336	\$ —	\$ —	\$ 2,336
Common equity securities	20	—	—	20
U.S. Government and agency obligations	—	1,336	—	1,336
Equity mutual funds	14,549	—	—	14,549
International equity mutual funds	9,522	—	—	9,522
Fixed income mutual funds	8,904	—	—	8,904
Exchange traded funds - other	2,381	—	—	2,381
Exchange traded funds - equity	<u>6,766</u>	<u>—</u>	<u>—</u>	<u>6,766</u>
Investments measured at fair value	<u>\$44,478</u>	<u>\$1,336</u>	<u>\$ —</u>	45,814
Investments measured at net asset value				<u>12,869</u>
Total investments				<u>\$58,683</u>

Investments measured at net asset value (NAV) include an equity mutual fund at March 31, 2025 and 2024 and a limited partnership managed by Catholic Investment Services, Inc. at March 31, 2025. The NAV is used as a practical expedient to estimate fair value and is generally determined using audited financial statements of the fund and/or recently settled transactions. The equity mutual fund invests with the objective of approximating, before expenses, the Russell 3000 Index, over the long term and implements a screen of certain social and environmental criteria. The limited partnership was organized to operate as a private investment partnership designed for institutions, endowed charitable organizations and certain other Roman Catholic nonprofit organizations under an investment program designed to reflect the teachings of the Roman Catholic Church.

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

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

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

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

13. Donor-Designated Endowments

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

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

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

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

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

13. Donor-Designated Endowments (Continued)

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

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

Investment Return Objectives, Risk Parameters and Strategies: The Organization has adopted, with the approval of the Board of Trustees, investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment funds while also maintaining the purchasing power of those endowment assets over the long-term. Accordingly, the investment process seeks to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk. Endowment assets are invested in a well-diversified asset mix, consisting mainly of mutual funds that are intended to result in a consistent inflation-protected rate of return that has sufficient liquidity to make an annual distribution not exceeding 7%, while growing the funds if possible. Therefore, the Organization expects its endowment assets, over time, to produce a rate of return sufficient to provide for the annual distribution. Investment risk is measured in terms of the total endowment funds. Investment assets, and allocation between asset classes and strategies, are managed so the fund is not exposed to unacceptable levels of risk.

Spending Policy: The Organization has a policy of appropriating for distribution each year an amount not to exceed 7% of its endowment fund's average fair value of the prior 12 quarters through the fiscal year end preceding the fiscal year in which the distribution is planned. In establishing this policy, the Organization considered the long-term expected return on its investment assets, the nature and duration of the individual endowment funds, some of which must be maintained in perpetuity because of donor-restrictions, the possible effects of inflation, and the provisions of SPMIFA. The Organization has interpreted SPMIFA to permit spending from underwater endowments in accordance with prudent measures required by law. No such spending occurred in 2025 and 2024.

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires the Organization to retain as a fund of permanent duration. Deficiencies of this nature are reported in net assets with donor restrictions. At March 31, 2025 and 2024, there were no deficiencies in individual donor-restricted endowment funds.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

14. Major Suppliers

As a member of Feeding America, the national network of food banks, the Food Bank gains access to otherwise unattainable food donations and potential funding. The Food Bank is able to use the national resources of Feeding America to negotiate wholesale food prices and supply their agencies with high-value items at a substantial discount. Partner retailers who only donate to Feeding America members made food donations to the Food Bank totaling approximately \$8,198 and \$12,139 for the years ended March 31, 2025 and 2024, respectively. These donations represented approximately 55% and 54% of the total donated food received for the years ended March 31, 2025 and 2024, respectively.

15. Commitments and Contingencies

Litigation

Various legal claims, generally incidental to the conduct of normal business, are pending or have been threatened against the Organization. The Organization intends to defend vigorously against these claims. While ultimate liability, if any, arising from any such claim is presently indeterminable, it is management's opinion that the ultimate resolution of these claims will not have a material adverse effect on the financial condition of the Organization.

Employee Service Agreement

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

16. Affordable Housing Project

In March 2023, the Organization entered into an option agreement to purchase a certain parcel of land to construct an affordable housing project. The purchase price for the property was \$2.8 million. On March 1, 2024, the Organization exercised the purchase option, and in fiscal year 2025, the Organization closed on the land purchase at the \$2.8 million purchase price.

NEW HAMPSHIRE CATHOLIC CHARITIES

NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

16. Affordable Housing Project (Continued)

Vose Farm Phase 1 Limited Partnership

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

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

Capital Contributions

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

Deferred Developer Fee

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

Sponsor Loan and Terms

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

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

16. Affordable Housing Project (Continued)

Reimbursement Agreements

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

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

Right of Refusal and Option Agreement

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

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

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

March 31, 2025 and 2024
(In Thousands)

16. Affordable Housing Project (Continued)

Guaranty Agreement

On August 29, 2024, the Organization unconditionally guaranteed due payment, performance, and fulfillment of certain obligations of the Partnership and CC Vose Farm Phase 1 GP, Inc. The Organization's liability is generally limited and shall not exceed \$517 in the aggregate, and the guaranty terminates upon the later of the 60th month anniversary of the stabilization date, as defined, and the date that the Partnership has achieved stabilized occupancy for five consecutive calendar years. However, should an operating deficit arise before the latest of permanent mortgage commencement or cost certification, as defined in the agreement, or the date the Project achieves 100% occupancy, then the Organization's obligation to advance funds to pay operating deficits shall be unlimited. At the date of these combined financial statements, no events or conditions have occurred that would trigger the Organization's performance under the guaranty agreement.

Phase II

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

OTHER FINANCIAL INFORMATION

NEW HAMPSHIRE CATHOLIC CHARITIES
COMBINING STATEMENT OF FINANCIAL POSITION

March 31, 2025

ASSETS
(In Thousands)

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

LIABILITIES AND NET ASSETS (DEFICIT)

(In Thousands)

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

NEW HAMPSHIRE CATHOLIC CHARITIES
COMBINING STATEMENT OF FINANCIAL POSITION

March 31, 2024

ASSETS
(In Thousands)

	<u>Without Donor Restrictions</u>									
	Programs/ Home Office	Food Bank	St. Charles School	Six Rehabilitation and Nursing Centers	Senior Living Communities	Warde Assisted Living	Total	With Donor Restrictions	Elimina- tions and Reclass- ifications	Total
Current assets:										
Cash and cash equivalents	\$ 373	\$ 601	\$ 364	\$ 7,847	\$ 2,498	\$ 111	\$ 11,794	\$ 3,455	\$ —	\$ 15,249
Accounts receivable	390	131	456	5,520	7	44	6,548	—	—	6,548
Due from related entity	1,291	—	—	—	—	—	1,291	—	—	1,291
Due from affiliates	1,000	—	54	10,182	6,677	—	17,913	—	(17,913)	—
Pledges, contributions and grants receivable	—	594	—	—	—	—	594	159	—	753
Inventory	—	1,220	—	—	—	—	1,220	—	—	1,220
Prepaid expenses	130	107	—	52	(2)	3	290	—	—	290
Patient, tenant and other cash held in trust	199	—	—	90	185	25	499	—	—	499
Total current assets	3,383	2,653	874	23,691	9,365	183	40,149	3,614	(17,913)	25,850
Restricted cash	—	—	—	—	—	—	—	163	—	163
Fixed assets:										
Land and improvements	985	9	178	1,126	61	248	2,607	12	—	2,619
Building and improvements	14,358	—	1,845	29,852	15,114	1,545	62,714	101	—	62,815
Equipment and vehicles	1,838	1,674	336	5,345	290	125	9,608	—	—	9,608
Furniture and fixtures	336	33	52	2,364	146	5	2,936	—	—	2,936
Leasehold improvements	841	1,526	—	11	—	—	2,378	—	—	2,378
Construction in process	27	107	4	319	—	—	457	—	—	457
	18,385	3,349	2,415	39,017	15,611	1,923	80,700	113	—	80,813
Less accumulated depreciation	(8,388)	(1,268)	(1,659)	(23,723)	(6,017)	(359)	(41,414)	(80)	—	(41,494)
Fixed assets, net	9,997	2,081	756	15,294	9,594	1,564	39,286	33	—	39,319
Other assets:										
Investments, at fair value	21,637	10,943	2,423	13,837	2,227	—	51,067	7,616	—	58,683
Operating lease right-of-use assets	3,908	372	—	—	—	—	4,280	—	—	4,280
Other assets held for restrictive purposes	—	—	—	—	—	—	—	396	—	396
Other	(4)	—	—	117	—	10	123	—	—	123
Total other assets	25,541	11,315	2,423	13,954	2,227	10	55,470	8,012	—	63,482
Total assets	\$ 38,921	\$ 16,049	\$ 4,053	\$ 52,939	\$ 21,186	\$ 1,757	\$ 134,905	\$ 11,822	\$ (17,913)	\$ 128,814

LIABILITIES AND NET ASSETS (DEFICIT)

(In Thousands)

	Without Donor Restrictions									
	Programs/ Home Office	Food Bank	St. Charles School	Six Rehabilitation and Nursing Centers	Senior Living Communities	Warde Assisted Living	Total	With Donor Restrictions	Elimina- tions and Reclass- ifications	Total
Current liabilities:										
Current portion of operating lease liabilities	\$ 91	\$ 101	\$ —	\$ —	\$ —	\$ —	\$ 192	\$ —	\$ —	\$ 192
Accounts payable:										
Trade	446	379	14	1,054	31	24	1,948	—	—	1,948
Other	13	56	—	710	—	—	779	—	—	779
Due to affiliates	1,453	—	—	4,708	8,654	3,072	17,887	140	(17,913)	114
Accrued salaries and wages	73	46	23	743	1	29	915	—	—	915
Employee benefits payable	384	111	70	722	—	20	1,307	—	—	1,307
Patient, tenant and other cash held in trust	199	—	—	90	185	25	499	—	—	499
Deferred revenue	132	178	27	13	11	—	361	—	—	361
Total current liabilities	2,791	871	134	8,040	8,882	3,170	23,888	140	(17,913)	6,115
Long-term debt	1,125	—	—	—	—	—	1,125	—	—	1,125
Operating lease liabilities, net of current portion	3,925	284	—	—	—	—	4,209	—	—	4,209
Total noncurrent liabilities	5,050	284	—	—	—	—	5,334	—	—	5,334
Total liabilities	7,841	1,155	134	8,040	8,882	3,170	29,222	140	(17,913)	11,449
Net assets (deficit):										
Without donor restrictions	31,080	14,894	3,919	44,899	12,304	(1,413)	105,683	—	—	105,683
With donor restrictions	—	—	—	—	—	—	—	11,682	—	11,682
Total net assets (deficit)	31,080	14,894	3,919	44,899	12,304	(1,413)	105,683	11,682	—	117,365
Total liabilities and net assets (deficit)	\$ 38,921	\$ 16,049	\$ 4,053	\$ 52,939	\$ 21,186	\$ 1,757	\$ 134,905	\$ 11,822	\$ (17,913)	\$ 128,814

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINING STATEMENT OF ACTIVITIES

Year Ended March 31, 2025
(In Thousands)

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

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINING STATEMENT OF ACTIVITIES

Year Ended March 31, 2024
(In Thousands)

	Without Donor Restrictions									
	Programs/ Home Office	Food Bank	St. Charles School	Six Rehabilitation and Nursing Centers	Senior Living Communities	Warde Assisted Living	Total	With Donor Restrictions	Elimina- tions and Reclass- ifications	Total
Revenues, gains and other support:										
Patient and resident services	\$ 473	\$ —	\$ —	\$ 47,371	\$ 2,325	\$ 1,427	\$ 51,596	\$ —	\$ —	\$ 51,596
Program service fees – children's school	—	—	2,032	—	—	—	2,032	—	—	2,032
Annual appeal	3,412	114	—	—	—	—	3,526	—	—	3,526
Bequests, grants, donations and fundraising	2,445	11,090	219	46	—	—	13,800	1,317	—	15,117
In-kind donations	113	22,480	—	1	—	—	22,594	—	—	22,594
Net assets released from restrictions	801	1,912	14	—	—	—	2,727	(2,727)	—	—
Management fee income	177	—	—	—	—	—	177	—	—	177
Other	4,119	899	8	194	21	12	5,253	—	(3,153)	2,100
Total revenue, gains and other support	11,540	36,495	2,273	47,612	2,346	1,439	101,705	(1,410)	(3,153)	97,142
Expenses:										
Program services:										
Rehabilitation and nursing centers	—	—	—	47,240	—	—	47,240	—	(2,659)	44,581
Family services	982	—	—	—	—	—	982	—	—	982
Parish and community services	1,431	—	—	—	—	—	1,431	—	—	1,431
Children's school	—	—	1,954	—	—	—	1,954	—	—	1,954
Senior living communities	—	—	—	—	1,444	—	1,444	—	—	1,444
Assisted living services	—	—	—	—	—	1,894	1,894	—	—	1,894
Liberty House	1,218	—	—	—	—	—	1,218	—	—	1,218
New Generation	1,059	—	—	—	—	—	1,059	—	—	1,059
St. Jacinta Healthcare staffing	2,729	—	—	—	—	—	2,729	—	—	2,729
Food bank program	—	34,167	—	—	—	—	34,167	—	(494)	33,673
Food bank real estate	349	—	—	—	—	—	349	—	—	349
Our Place	483	—	—	—	—	—	483	—	—	483
Residence for infirmed priests	403	—	—	—	—	—	403	—	—	403
Immigration	1,077	—	—	—	—	—	1,077	—	—	1,077
Other programs	682	—	—	—	—	—	682	—	—	682
Fundraising:										
Annual campaign and other events	1,347	1,143	—	—	—	—	2,490	—	—	2,490
Support services:										
General and administrative	272	369	9	2,840	131	83	3,704	1	—	3,705
Total expenses	12,032	35,679	1,963	50,080	1,575	1,977	103,306	1	(3,153)	100,154
Investment income, net	2,918	1,144	314	2,989	611	—	7,976	774	—	8,750
Forgiveness of related-party debt	375	—	—	—	—	—	375	—	—	375
Total change in net assets (deficit)	2,801	1,960	624	521	1,382	(538)	6,750	(637)	—	6,113
Net assets (deficit), beginning of year	28,279	12,934	3,295	44,378	10,922	(875)	98,933	12,319	—	111,252
Net assets (deficit), end of year	\$ 31,080	\$ 14,894	\$ 3,919	\$ 44,899	\$ 12,304	\$ (1,413)	\$ 105,683	\$ 11,682	\$ —	\$ 117,365

NEW HAMPSHIRE CATHOLIC CHARITIES

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

March 31, 2025

ASSETS (In Thousands)

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

LIABILITIES AND NET ASSETS (DEFICIT)
(In Thousands)

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

NEW HAMPSHIRE CATHOLIC CHARITIES

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

March 31, 2024

ASSETS (In Thousands)

	Mount Carmel Rehabili- tation and Nursing Center	St. Vincent de Paul Rehabili- tation and Nursing Center	St. Ann Rehabili- tation and Nursing Center	St. Francis Rehabili- tation and Nursing Center	St. Teresa Rehabili- tation and Nursing Center	Warde Rehabili- tation and Nursing Center	Total
Current assets:							
Cash and cash equivalents	\$ 5,544	\$ 155	\$ 360	\$ 390	\$ 1,263	\$ 145	\$ 7,857
Accounts receivable	2,276	905	752	480	666	441	5,520
Due from affiliates	5,149	1,686	509	703	2,135	–	10,182
Prepaid expenses	15	18	5	5	5	4	52
Patient, tenant and other cash held in trust	25	34	5	7	13	6	90
Total current assets	13,009	2,798	1,631	1,585	4,082	596	23,701
Fixed assets:							
Land and improvements	157	109	85	216	144	415	1,126
Building and improvements	10,482	2,881	4,539	6,231	2,749	2,970	29,852
Equipment and vehicles	1,423	1,246	876	681	530	589	5,345
Furniture and fixtures	868	257	378	485	313	63	2,364
Leasehold improvements	–	11	–	–	–	–	11
Construction in process	50	–	14	38	–	217	319
	12,980	4,504	5,892	7,651	3,736	4,254	39,017
Less accumulated depreciation	(7,821)	(3,126)	(4,361)	(4,099)	(3,234)	(1,082)	(23,723)
Fixed assets, net	5,159	1,378	1,531	3,552	502	3,172	15,294
Other assets:							
Investments, at fair value	5,278	1,807	751	1,852	4,148	1	13,837
Other	102	–	–	–	–	15	117
Total other assets	5,380	1,807	751	1,852	4,148	16	13,954
Total assets	\$ 23,548	\$ 5,983	\$ 3,913	\$ 6,989	\$ 8,732	\$ 3,784	\$ 52,949

LIABILITIES AND NET ASSETS (DEFICIT)
(In Thousands)

	Mount Carmel Rehabili- tation and Nursing Center	St. Vincent de Paul Rehabili- tation and Nursing Center	St. Ann Rehabili- tation and Nursing Center	St. Francis Rehabili- tation and Nursing Center	St. Teresa Rehabili- tation and Nursing Center	Warde Rehabili- tation and Nursing Center	Total
Current liabilities:							
Accounts payable:							
Trade	\$ 303	\$ 208	\$ 165	\$ 86	\$ 117	\$ 175	\$ 1,054
Other	257	120	92	100	73	68	710
Affiliates	—	—	—	—	—	4,708	4,708
Accrued salaries and wages	271	50	135	147	101	39	743
Employee benefits payable	211	93	94	154	70	100	722
Patient, tenant and other cash held in trust	25	34	5	7	13	6	90
Deferred revenue	—	—	—	—	—	13	13
Total current liabilities	1,067	505	491	494	374	5,109	8,040
Net assets (deficit):							
Without donor restrictions	22,481	5,478	3,422	6,495	8,358	(1,335)	44,899
With donor restrictions	—	—	—	—	—	10	10
	<u>22,481</u>	<u>5,478</u>	<u>3,422</u>	<u>6,495</u>	<u>8,358</u>	<u>(1,325)</u>	<u>44,909</u>
Total liabilities and net assets (deficit)	<u>\$ 23,548</u>	<u>\$ 5,983</u>	<u>\$ 3,913</u>	<u>\$ 6,989</u>	<u>\$ 8,732</u>	<u>\$ 3,784</u>	<u>\$ 52,949</u>

NEW HAMPSHIRE CATHOLIC CHARITIES

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

Year Ended March 31, 2025
(In Thousands)

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

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

NEW HAMPSHIRE CATHOLIC CHARITIES

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

Year Ended March 31, 2024
(In Thousands)

	Mount Carmel Rehabili- tation and Nursing Center	St. Vincent de Paul Rehabili- tation and Nursing Center	St. Ann Rehabili- tation and Nursing Center	St. Francis Rehabili- tation and Nursing Center	St. Teresa Rehabili- tation and Nursing Center	Warde Rehabili- tation and Nursing Center	Total
Revenues, gains and other support:							
Patient and resident services	\$ 16,171	\$ 7,819	\$ 6,251	\$ 6,757	\$ 5,484	\$ 4,889	\$ 47,371
Bequests, donations and fundraising	6	4	9	11	3	13	46
In-kind donations	–	–	–	1	–	–	1
Other	28	15	44	48	37	22	194
Total revenues, gains and other support	16,205	7,838	6,304	6,817	5,524	4,924	47,612
Expenses:							
Salaries and wages	5,763	2,656	2,787	3,382	2,434	2,056	19,078
Employee benefits	1,168	508	458	882	346	372	3,734
Payroll taxes	415	195	202	242	180	169	1,403
Management fees	907	482	402	393	365	291	2,840
Professional fees	22	19	21	19	19	17	117
Purchased services - healthcare	3,556	2,654	1,574	567	1,386	1,741	11,478
Other purchased services	32	27	3	16	26	17	121
Advertising and promotion	–	–	2	1	–	1	4
Recruiting advertising	60	18	82	4	63	35	262
Office supplies	11	10	13	5	10	9	58
Healthcare supplies	396	149	211	116	173	115	1,160
Other supplies	133	92	56	75	66	53	475
Postage and shipping	2	1	–	1	1	2	7
Printing	1	1	3	1	–	1	7
Telephone	24	20	24	27	29	11	135
Dues and subscriptions	32	17	13	12	14	13	101
Information technology	71	55	43	39	47	40	295
Rent and occupancy costs	447	378	149	189	149	196	1,508
Equipment maintenance, repairs and rentals	34	10	18	14	13	13	102
Travel	2	18	11	2	–	1	34
Conferences and meetings	8	6	6	6	4	13	43
Interest	8	–	23	41	–	23	95
Depreciation	487	185	162	273	86	188	1,381
Insurance	234	131	109	106	98	78	756
Miscellaneous	16	12	18	19	12	10	87
Food	322	252	194	210	180	99	1,257
Nursing facility assessment tax	852	425	328	371	291	263	2,530
Bad debts	526	83	170	6	115	80	980
Bank service charges	17	4	1	1	4	5	32
Total expenses	15,546	8,408	7,083	7,020	6,111	5,912	50,080

	Mount Carmel Rehabili- tation and Nursing Center	St. Vincent de Paul Rehabili- tation and Nursing Center	St. Ann Rehabili- tation and Nursing Center	St. Francis Rehabili- tation and Nursing Center	St. Teresa Rehabili- tation and Nursing Center	Warde Rehabili- tation and Nursing Center	Total
Investment income, net	\$ <u>1,106</u>	\$ <u>392</u>	\$ <u>234</u>	\$ <u>437</u>	\$ <u>763</u>	\$ <u>57</u>	\$ <u>2,989</u>
Change in net assets (deficit) without donor restrictions	1,765	(178)	(545)	234	176	(931)	521
Net assets (deficit) without donor restrictions, beginning of year	<u>20,716</u>	<u>5,656</u>	<u>3,967</u>	<u>6,261</u>	<u>8,182</u>	<u>(404)</u>	<u>44,378</u>
Net assets (deficit) without donor restrictions, end of year	\$ <u>22,481</u>	\$ <u>5,478</u>	\$ <u>3,422</u>	\$ <u>6,495</u>	\$ <u>8,358</u>	\$ <u>(1,335)</u>	\$ <u>44,899</u>

KIMBERLY GEORGE

Profile *Twenty-nine years of Immigration Law experience, focusing on family-based immigration, political asylum, religious workers, victims of domestic violence, humanitarian relief, naturalization and citizenship.*

Experience

NEW HAMPSHIRE CATHOLIC CHARITIES INC., Immigration and Refugee Services Department, Nashua, NH (1996 – Present)

Managing Attorney

Provide legal services to indigent and low-income foreign nationals.

- Conduct intake, oversee case selection, and distribute cases amongst staff members
- Expand the Agency's client base while improving its quality of representation.
- Full case management for highly selective areas of Immigration Law: special immigrant juveniles, battered immigrants, religious workers, family-based immigration, political asylum, removal proceedings, special adjustment acts, naturalization, citizenship, and others.
- Train and supervise staff attorneys, accredited representatives, paralegals, and law student interns.
- Appear before the U.S. Citizenship and Immigration Services and Immigration Court.

CATHOLIC CHARITIES OF BOSTON, Somerville, MA

Volunteer Attorney (1996)

Legal Intern (1995)

Conducted legal research and assisted in the preparation of Haitian asylum claims. Interviewed clients and assisted attorneys in non-related immigration matters.

WILLIAM FELD HACKER, ESQ., Poipu, HI (1994)

Law Clerk

Conducted legal research and wrote memoranda of law for a criminal defense attorney.

ARESTY INTERNATIONAL LAW OFFICES, Boston, MA (1993 – 1994)

Law Clerk

Prepared client correspondence, maintained corporate records and implemented new filing system.

Education

J.D., Suffolk University Law School, Boston, MA

- ❑ Elected to *Phi Delta Phi* International Legal Fraternity
- ❑ Honorable Mention Brief, 1st Year Moot Court Section Competition
- ❑ International Law Club

B.A. with Distinction (equivalent of *magna cum laude*), Political Science
Purdue University, West Lafayette, IN

- ❑ Member, *Phi Beta Kappa*, *Alpha Lambda Delta* Honor Society, *Phi Kappa Phi* Honor Society, Golden Key Honor Society, Society of Distinguished Collegiate Americans, *Omicron Delta Kappa* Leadership Honor Society, Order of *Omega*
- ❑ Selected to attend the Congressional Youth Leadership Conference
- ❑ Finalist, Political Science Outstanding Senior Award

Recognition

Who's Who in America (2005 Edition)
Who's Who in the World (2005 Edition)
Who's Who in American Law (2003-2004 and 2005-2006 Editions)
America's Registry of Outstanding Professionals (2003-2004 Edition)

Admissions

Admitted to practice, Massachusetts, Hawaii
U.S. District Court for the District of Massachusetts
U.S. District Court for the District of Hawaii

Associations

American Immigration Lawyers Association, Hawaii State Bar Association, New Hampshire Catholic Lawyers Guild

Presentations

Community Presentations on Immigration Law, throughout New Hampshire

DAVID EINAR ROD

SUMMARY

Licensed attorney with over 10 years of international humanitarian experience in varied roles in legal protection and client representation, refugee status determination, resettlement, and statelessness work across diverse operational contexts in the Americas, the Middle East, North Africa, South and Southeast Asia, and Europe. Solutions oriented and adaptable with demonstrated resiliency having served in conflict zones, emergency responses, and rapidly evolving security environments. Increasing managerial responsibilities taken on, most recently supervising a 40-person multicultural team.

BAR ADMISSION

New York State Bar, 2014

EXPERIENCE

Office of the UN High Commissioner for Refugees (UNHCR), Sept 2014 – present

Deputy Representative – Protection, a.i., San Salvador, El Salvador, Jan 2025 – Apr 2025

Led 40-person team covering all areas of protection of refugees, asylum-seekers, and internally displaced persons in El Salvador. Supported strategic reorientation during period of shifting flows of people in the region and decreased funding availability.

Resettlement and Complementary Pathways Officer, San Salvador, El Salvador, Mar 2022 – Dec 2024

Led 18-person resettlement unit during a period of significant growth of resettlement in the operation and throughout the region which saw annual targets increase by over 650% from 2021 through 2024. Maintained extensive contact with government officials in donor countries.

Associate Legal Officer, Beirut, Lebanon, May 2019 – Feb 2022

Led six-person legal protection sub-unit covering, inter alia, detention, residency and regularization, birth registration, civil documentation, and family law matters in line with Lebanon's complex confessional system. Successfully guided team in challenging, changing environment during which Lebanon experienced civil unrest, economic collapse, and the COVID pandemic. Supported Beirut port explosion emergency response, despite significant damage to personal residence located within 1km of epicenter.

Protection Officer (Statelessness), Yangon, Myanmar, Oct 2018 – May 2019

Supported implementation of statelessness strategy by researching and drafting key advocacy notes and documents, providing briefings to diplomatic community, and supporting civil society initiatives. Led a field unit during UNHCR's first field mission in North Rakhine State to occur after the August 2017 events which led to mass flight of Rohingya refugees across the border. Successfully negotiated passage through informal military checkpoint which initially detained vehicle and staff.

Associate Refugee Status Determination Officer, Erbil, Iraq (Kurdistan Region), Oct 2016 – Oct 2018

Managed refugee status determination procedures for non-Syrian and complex cases in the Kurdistan Region of Iraq. Supported resettlement activities and liaised with officials from resettlement countries. Supervised international affiliate workforce.

Protection Officer (mission), Polykastro, Greece, Mar 2016 – Jun 2016

Deployed to northern Greece on emergency mission following closure of the border between North Macedonia (then FYROM) and Greece.

Associate Protection Officer, Kathmandu, Nepal, Sept 2014 – Sept 2016

Focal person for Tibetan persons of concern residing in and transiting through Nepal. Actively took part in emergency response to 2015 magnitude 8.1 earthquake leading field missions and supporting UNHCR's participation in national coordination fora. Stayed and delivered irrespective of significant damage to personal residence making apartment uninhabitable.

St Andrews Refugee Services, Cairo, Egypt, May 2014 – Sept 2014

DAVID EINAR ROD

Staff Attorney, Resettlement Legal Aid Project

Provided legal representation to refugees in the resettlement process.

Wilmer Cutler Pickering Hale and Door, via Update Legal, Boston, USA, Apr 2014 – May 2014

Contract Attorney

Conducted document review in connection with discovery phase of civil litigation.

Asylum Access Ecuador, Quito, Ecuador, Aug. 2012 – June 2013

Boston University Fellow and Legal Advisor; Volunteer Legal Advocate

Provided legal counsel and assistance on issues including inter alia, migratory status, work authorization, and access to health care and housing. Drafted administrative appeals and other legal documents.

Boston University Civil Litigation Program, Boston, MA, USA, Sept. – Dec. 2009 and Jan. – May 2012

Student Attorney, Asylum and Human Rights Clinic

Represented six-year-old asylum-seeker in final merits hearing before Executive Office for Immigration Review. Liaised with Department of Homeland Security (DHS) officers and lawyers on behalf of client enrolled in DHS's Intensive Supervision and Appearance Program.

Office of the UN High Commissioner for Refugees (UNHCR), Bangkok, Thailand, Aug. 2010 – May 2011

Regional Office for Asia and the Pacific, Associate External Relations Officer

Supported development of regional advocacy strategy for engaging States through the Bali Process, a regional forum on issues relating to human smuggling and trafficking in persons. Collaboratively developed discussion paper for regional workshop. Prepared presentations, talking points, and speeches for senior staff and government officials.

Office of the UN High Commissioner for Refugees (UNHCR), Geneva, Switzerland, Feb. 2010 – July 2010

Human Rights Liaison Unit, Legal Intern

Monitored and prepared reports regarding sessions of United Nations Human Rights Treaty Bodies, Human Rights Council, and Universal Periodic Review. Researched and drafted memoranda regarding relevant developments relating to human rights, humanitarian, and international law.

Shelter Legal Services, Boston, MA, USA, Nov. 2009 – Jan. 2010

Volunteer Student Attorney

Conducted intake interviews and provided guidance on available pro se actions relating to family, housing, and benefits law. Provided Spanish interpretation for other student volunteers.

Boston University School of Law, Professor Jack Beermann, Boston, MA, USA, May 2009 – Jan. 2010

Research Assistant

Supported research on federal administrative and civil rights law.

EDUCATION

Boston University School of Law, Boston, MA

Juris Doctor, May 2012; GPA: 3.53

Boston College, College of Arts and Sciences Honors Program, Chestnut Hill, MA

Bachelor of Arts, *cum laude*, in Political Science, May 2006; GPA: 3.66

LANGUAGE CERTIFICATION

Diplomas de Español como Lengua Extranjera (DELE), Certified C1 Advanced Spanish Proficiency, 2018

Clarissa McHale

Relevant Experience

Essay Coach

Collegewise Remote

2020 – Present

- Guide high school seniors applying to top schools through the college- admission essay process.
- Offer thoughtful, actionable feedback in a sensitive way via written comments.
- Proofread for spelling, grammar and punctuation.
- Manage a caseload of 15-20 students per season with a 3-day turnaround per submission.

Bilingual Census Enumerator

US Census Bureau Monroe County, PA

2020

- Conducted in-person interviews in English and Spanish for the 3 month duration of the census in my county.
- Was consistently a top-performing field interviewer on regional team.
- Quickly established trust with reluctant participants in the midst of the Pandemic.
- Accurately recorded residents' answers using government device/software.
- Escalated complex issues to supervisor.
- Maintained sensitive and confidential information.

Circulation Clerk

Eastern Monroe Public Library Stroudsburg, Pa

2018 - 2020

- Communicated library services and policies to patrons in person and over the phone in English and Spanish.
- Collected and verified information to open and update accounts.
- Accurately and quickly entered information into library databases.
- Assisted patrons with technological issues and research.
- Started and led ESL conversation group for local immigrants.

Native English Teacher

Myeongryun Elementary School Wonju, South Korea

2017 - 2018

- Planned and co-taught interactive English classes for 22 classes of students grades 4 - 6 each week.
- Raised students' participation levels through use of visuals, manipulatives, songs, and connecting objectives to other subjects and areas of student interest.
- Managed classes of 20 to 29 students to create a structured, safe, and inclusive learning environment.

Editor/Copywriter

Speaking.com Remote

2015 - 2019

- Managed and updated web content for a nationally known speakers bureau that represented over 1,100 motivational speakers and experts.
- Researched, synthesized information, and wrote one sheets for professional speakers and their keynote programs.
- Researched trends in various fields to create promotional materials including blog interviews with speakers.
- Edited written/transcribed interviews with leading experts for grammar, clarity and consistency.
- Past interviewees include real estate mogul Barbara Corcoran, award- winning musician Peter Himmelman and Northwestern University professor Dr. Philip Kotler.

English Teacher

Language Pucón Pucón, Chile

2012 - 2015

- Instructed Spanish-speaking adults individually and in small groups.
- Tailored lessons to students' levels, goals, and interests.
- Helped students to achieve desired scores on IELTS, TOEFL, and other tests, many times for immigration visas or college admissions.

Education

Certificate, Paralegal Studies

Boston University Graduated Aug. 2024

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

BA, Social Science

Westmont College Santa Barbara, CA

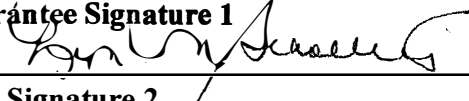
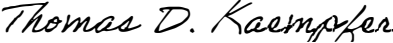
2002 - 2005

Graduated *magna cum laude*.

GRANT AGREEMENT

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

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		1.2. State Agency Address 1 Granite Place South, Concord, NH 03301	
1.3. Grantee Name New Hampshire Coalition Against Domestic and Sexual Violence		1.4. Grantee Address 100 North Main Street, Concord NH 03301	
1.5 Grantee Phone (603) 224-8893	1.6. Account Number 02-20-20-200010-2601 -073-500581	1.7. Completion Date 09/30/2027	1.8. Grant Limitation \$3,924,672
1.9. Grant Officer for State Agency Thomas Kaempfer		1.10. State Agency Telephone Number (603) 271-3658	
If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Grantee Signature 1 		1.12. Name & Title of Grantee Signor 1 Lyn M. Schollett, Executive Director	
Grantee Signature 2		Name & Title of Grantee Signor 2	
Grantee Signature 3		Name & Title of Grantee Signor 3	
1.13 State Agency Signature(s) 		1.14. Name & Title of State Agency Signor(s) Thomas Kaempfer, Deputy Director of Admin	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)			
By:  Assistant Attorney General, On: / / 5/10/26			
1.16. Approval by Governor and Council (if applicable)			
By: On: / /			

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

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

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

EXHIBIT A

- Special Provisions -

New Hampshire Coalition Against Domestic and Sexual Violence as the Grantee (hereinafter referred to as “Subrecipient”) shall be compliant at all times with terms, conditions and specifications detailed below, which are subject to annual review.

1. The Subrecipient must certify that Limited English Proficiency persons have meaningful access to any services provided by this program. National origin discrimination includes discrimination on the basis of limited English proficiency (LEP). Meaningful access may entail providing language assistance services, including oral and written translation when necessary. The U.S. Department of Justice has issued guidance for grantees to help them comply with these requirements. The guidance document can be accessed on the Internet at [Civil Rights Division | Limited English Proficiency](#).
2. The Subrecipient assures that in the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination within the three years prior to the receipt of the federal financial assistance and after a due process hearing against the Subrecipient on the grounds of race, color, religion, national origin, sex, age, or disability, a copy of the finding will be submitted to the New Hampshire Department of Justice, Grants Management Unit and to the U.S. Department of Justice, Office for Civil Rights, Office of Justice Programs, 810 7th Street, NW, Washington, D.C. 20531. For additional information regarding your obligations under civil rights please reference the state website at [Welcome | New Hampshire Department of Justice](#) and understand if you are awarded funding from this office, civil rights compliance will be monitored by this office, and the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice.
3. The Subrecipient will comply (and will require any subrecipients or contractors to comply) with any applicable nondiscrimination provisions, which may include the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); the Victims of Crime Act (34 U.S.C. § 20110(e)); the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); the Violence Against Women Act (34 U.S.C. § 12291(b)(13)); the Civil Rights Act of 1964 (42 U.S.C. § 2000d); the Indian Civil Rights Act (25 U.S.C. §§ 1301-1303); the Rehabilitation Act of 1973 (29 U.S.C. § 794); the Americans with Disabilities Act of 1990 (42 U.S.C. §§ 12131-34); the Education Amendments of 1972 (20 U.S.C. §§ 1681, 1683, 1685-86); and the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101-07). It will also comply with Ex. Order 13279, Equal Protection of the Laws for Faith-Based and Community Organizations; Executive Order 13559, Fundamental Principles and Policymaking Criteria for Partnerships With Faith-Based and Other Neighborhood Organizations; and the DOJ implementing regulations at 28 C.F.R. Part 38.

EXHIBIT A

4. Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the marketplace. The current consultant limit is \$650 per day or \$81.25 per hour. When the rate exceeds the limit for an 8-hour day, or a proportionate hourly rate (excluding travel and subsistence costs), a written prior approval is required. Prior approval requests require additional justification.
5. The Subrecipient agency agrees that, should they employ a former member of the NH Department of Justice, that employee or their relative shall not perform work on or be billed to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the DOJ for the life of the subgrant without the express approval of the DOJ.
6. The Subrecipient understands that grants are funded for the grant award period noted on the grant award document. No guarantee is given or implied of subsequent funding in future years.
7. The Subrecipient authorizes the DOJ and its representatives, access to and the right to examine all records, books, paper or documents related to this subgrant.
8. The Subrecipient agrees that all services will be provided at no charge to victims unless a program income waiver is obtained from the DOJ. If permission is granted, the Subrecipient agrees that there must be a sliding scale that starts at zero (0), and that all program income will be totally expended on grant allowable activities by the end of the funding cycle.
9. Equipment purchased with this subgrant shall be listed by the Subrecipient on the agency inventory. The inventory must include the item description, serial number, cost, percentage of state funds, and location.
10. The Subrecipient agrees that if a financial audit of the agency is performed, whether it be an audit under 2 CFR or not, the Subrecipient agrees to provide a copy of the audit and any associated management letters to the DOJ, Grants Management Unit. The Single Audit report must be submitted to the Grants Management Unit within 9 months after the Subrecipient's year-end or one month after the issuance of the audit.
11. The Subrecipient, if a non-profit organization, agrees to make its financial statements available online (either on the Subrecipient's website, or the DOJ's, or another publicly available website). Organizations that have Federal 501(c)(3) tax status are considered in compliance with this requirement, with no further action needed, to the extent that such organization files IRS Form 990 or similar tax document (e.g., Form 990-EZ), as several sources already provide

EXHIBIT A

searchable online databases of such financial statements.

12. The Subrecipient, if a non-profit organization, must certify their non-profit status by submitting a statement to NH DOJ: 1) affirmatively asserting that the recipient is a non-profit organization and 2) indicating that the Subrecipient has on file and available upon audit one of the following:

- A copy of the organization's 501 (c)(3) designation letter, or;
- A letter from the State of New Hampshire stating that the Subrecipient is a non- profit organization operating within the state, or;
- A copy of the Subgrantee's state certificate of incorporation that substantiates its non-profit status.

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

EXHIBIT B

- Scope of Services-

1. The Subrecipient shall receive a subgrant from the New Hampshire Department of Justice as the State Agency (DOJ) for expenses incurred and services provided to victims of domestic violence and sexual assault and for administration of the Sexual Assault Nurse Examiners (SANE) Program. Funding for activities surrounding domestic violence and sexual assault victim services including but not limited to personnel, benefits, travel, supplies, data collection, and subgrants to twelve member agencies.
2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in EXHIBIT C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.
3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) years after the close of the Federal Grant.
4. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
5. All correspondence and submittals shall be directed to:
NH Department of Justice
Grants Management Unit
1 Granite Place South
Concord, NH 03301
603-271-7820 or rhonda.j.beauchemin@doj.nh.gov

EXHIBIT C

-Payment Terms-

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT B.
2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.
3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form G-1 section 1.8.
 - 3a. The Subrecipient shall be awarded an amount not to exceed \$319,899 of the total Grant Limitation upon Governor and Council approval to 06/30/2027, with approved expenditure reports. This shall be contingent on continued state funding and program performance.
 - 3b. The Subrecipient shall be awarded an amount not to exceed \$3,604,773 of the total Grant Limitation upon Governor and Council approval or 07/01/2026, whichever is later, to 06/30/2027, with approved expenditure reports. This shall be contingent on continued state funding and program performance.
 - 3c. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to three months, to 09/30/2027. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.

EXHIBIT D

-Non-Supplanting Certification-

Supplanting defined

Federal funds must be used to supplement existing funds for program activities and must not replace those funds that have been appropriated for the same purpose.

Supplanting shall be the subject of application review, as well as pre-award review, post-award monitoring, and audit. If there is a potential presence of supplanting, the Subrecipient or grantee will be required to supply documentation demonstrating that the reduction in non-Federal resources occurred for reasons other than the receipt or expected receipt of Federal funds. For certain programs, a written certification may be requested by the awarding agency or recipient agency stating that Federal funds will not be used to supplant State or local funds. See the OJP Financial Guide (Part II, Chapter 3) [Archived | OJP Grants Financial Guide | II. Preaward requirements | Office of Justice Programs](#)

Supplanting and job retention

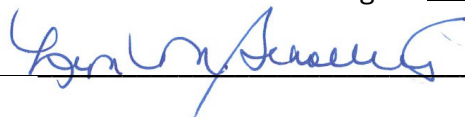
A recipient or subrecipient may use federal funds to retain jobs that, without the use of the federal money, would be lost. If the grantee is planning on using federal funds to retain jobs, it must be able to substantiate that, without the funds, the jobs would be lost. Substantiation can be, but is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

New Hampshire Coalition Against Domestic and Sexual Violence (Subrecipient) certifies that any funds awarded through this federal award shall be used to supplement existing funds for program activities and will not replace (supplant) nonfederal funds that have been appropriated for the purposes and goals of the grant.

New Hampshire Coalition Against Domestic and Sexual Violence (Subrecipient) understands that supplanting violations may result in a range of penalties, including but not limited to suspension of future funds under this program, suspension or debarment from federal grants, recoupment of monies provided under this grant, and civil and/or criminal penalties.

Printed Name and Title of Authorized Signor: Lyn M. Schollett, Executive Director

Signature: _____



State of New Hampshire

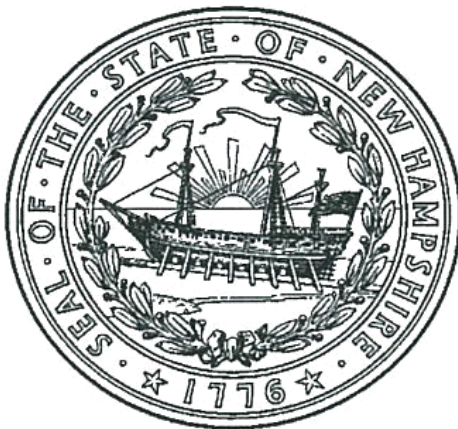
Department of State

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: **0007902656**



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 8th day of April A.D. 2026.

A handwritten signature in black ink, appearing to read "David M. Scanlan", written over a horizontal line.

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: 4/23/2026



Signature of Elected Officer

Name: Hilary Holmes Rheaume

Title: Chairperson, Board of Directors



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

04/08/2026

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

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

PRODUCER E & S Insurance Services LLC 21 Meadowbrook Lane P O Box 7425 Gilford NH 03247-7425	CONTACT NAME: Sidney Stevens PHONE (A/C, No, Ext): (603) 293-2791 E-MAIL ADDRESS: sidney@esinsurance.net FAX (A/C, No): (603) 293-7188
INSURED NH Coalition Against Domestic and Sexual Violence, DBA: NHCADSV PO Box 353 Concord NH 03302	INSURER(S) AFFORDING COVERAGE INSURER A: Great American Insurance Group INSURER B: Liberty Mutual Agency Corporation INSURER C: INSURER D: INSURER E: INSURER F:

COVERAGES**CERTIFICATE NUMBER:** 25**REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PRO-JECT ☐ LOC OTHER:			MAC 5464236 24	05/15/2026	05/15/2027	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 Each Abuse Limit \$ 1,000,000
	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☒ HIRED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ 100,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	☒ UMBRELLA LIAB ☐ EXCESS LIAB DED ☒ RETENTION \$ 10,000 OCCUR ☒ CLAIMS-MADE			UMB8234007-17	05/15/2026	05/15/2027	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below Y / N ☒ Y	N / A		WC5-31S-604577-025	05/15/2026	05/15/2027	☒ PER STATUTE E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
A	Abuse & Professional			MAC 5464236 24	05/15/2026	05/15/2027	Abuse Aggregate Limit 3,000,000 Professional Liability 1,000,000 Professional Aggregate 3,000,000

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

CERTIFICATE HOLDER**CANCELLATION**New Hampshire Department of Justice
1 Granite Place South

Concord

NH 03301

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

AUTHORIZED REPRESENTATIVE

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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):

New Hampshire Coalition Against Domestic and Sexual Violence, Lyn Schollett, 100 North
Main Street, Concord, NH 03301
603-224-8893

C. List Board of Directors and Affiliations

[illegible]

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>
Janet Carroll	SANE Director	\$40,580	\$20,290
Meghan Jenks	Assistant SANE Director	\$60,400	\$30,200
Anna Frecker	SANE Nurse	\$28,100	\$14,050
Joi Smith	Program Director	\$80,200	\$9,223
Alyssa Dandrea	Community Relations Specialist	\$70,400	\$7,392
Emily Provencher	Prevention and Child Welfare Specialist	\$60,300	\$3,618
Rachel Duffy	Housing & Economic Justice Manager	\$59,500	\$25,585
Kathleen McDonald	Part time Data Projects Coordinator	\$47,300	\$16,319
Sarah Seeley	Public Affairs Coordinator	\$51,700	\$8,531

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

E. Check one of the following:

- [X] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**
- [] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).
-
-
-

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

- [X] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**
- [] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**
- [] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

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

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

FINANCIAL DISCLOSURES

G. Check one the following:

- [X] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**
- [] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**
- [] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

1. INCOME STATEMENT

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

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

AUDITED FINANCIAL STATEMENTS

June 30, 2025 and 2024

SINGLE AUDIT REPORTS

June 30, 2025

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ROWLEY & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF THE PRIVATE
COMPANIES PRACTICE SECTION

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the accompanying financial statements of New Hampshire Coalition Against Domestic and Sexual Violence (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of New Hampshire Coalition Against Domestic and Sexual Violence as of June 30, 2025, 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

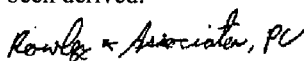
Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements 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 10, 2025, 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 2024 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 12, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2024, 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 10, 2025

New Hampshire Coalition Against Domestic and Sexual Violence
Statements of Financial Position
June 30, 2025 and June 30, 2024
See Independent Auditors' Report

	<u>2025</u>	<u>2024</u>
ASSETS		
<u>CURRENT ASSETS</u>		
Cash and Cash Equivalents	\$ 302,326	\$ 397,560
Restricted Cash and Cash Equivalents	-	18,931
Certificates of Deposit, Short-Term	534,823	310,300
Grants Receivable	2,735,800	2,304,957
Prepaid Expenses	30,390	27,436
Total Current Assets	<u>3,603,339</u>	<u>3,059,184</u>
<u>PROPERTY AND EQUIPMENT</u>		
Equipment	11,557	14,654
Leasehold Improvements	61,072	61,072
	72,629	75,726
Less Accumulated Depreciation	(53,104)	(49,132)
Total Property and Equipment, Net	<u>19,525</u>	<u>26,594</u>
<u>OTHER ASSETS</u>		
Investments, Held for Long-Term Purpose	540,384	489,681
Certificates of Deposit, Long-Term	208,614	206,585
Operating Lease Right of Use Asset	260,859	358,559
Finance Lease Right of Use Asset	2,002	4,605
Security Deposit	6,213	6,213
Total Other Assets	<u>1,018,072</u>	<u>1,065,643</u>
Total Assets	<u><u>\$ 4,640,936</u></u>	<u><u>\$ 4,151,421</u></u>
LIABILITIES AND NET ASSETS		
<u>CURRENT LIABILITIES</u>		
Grants and Accounts Payable	\$ 2,376,400	\$ 1,932,525
Accrued Expenses	96,144	100,956
Operating Lease Liability, Current Portion	114,047	110,223
Finance Lease Liability, Current Portion	1,111	3,776
Total Current Liabilities	<u>2,587,702</u>	<u>2,147,480</u>
<u>LONG-TERM LIABILITIES</u>		
Operating Lease Liability, Less Current Portion	163,287	264,697
Finance Lease Liability, Less Current Portion	-	717
Total Long-Term Liabilities	<u>163,287</u>	<u>265,414</u>
<u>NET ASSETS</u>		
Without Donor Restrictions	1,889,947	1,719,596
With Donor Restrictions	-	18,931
Total Net Assets	<u>1,889,947</u>	<u>1,738,527</u>
Total Liabilities and Net Assets	<u><u>\$ 4,640,936</u></u>	<u><u>\$ 4,151,421</u></u>

New Hampshire Coalition Against Domestic and Sexual Violence
Statements of Activities and Changes in Net Assets
Year Ended June 30, 2025, With Comparative Totals for Year Ended June 30, 2024
See Independent Auditors' Report

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	2025	2024
<u>CONTRIBUTIONS AND SUPPORT</u>				
Grant Revenue	\$ 12,448,481	\$ -	\$ 12,448,481	\$ 10,867,608
Contributions	307,208	-	307,208	212,880
Donated Services	450	-	450	7,264
Interest Income	26,792	-	26,792	13,677
Member Dues	12,000	-	12,000	12,000
Miscellaneous Income	61	-	61	-
Total Contributions and Support	12,794,992	-	12,794,992	11,113,429
Net Assets Released from Donor Imposed Restrictions	18,931	(18,931)	-	-
<u>EXPENSES</u>				
Program Services	12,555,903	-	12,555,903	10,958,511
Management and General	79,960	-	79,960	77,414
Fundraising	57,427	-	57,427	58,138
Total Expenses	12,693,290	-	12,693,290	11,094,063
INCREASE (DECREASE) IN OPERATING NET ASSETS	120,633	(18,931)	101,702	19,366
NONOPERATING GAINS				
Investment Dividends	11,267	-	11,267	9,174
Unrealized and Realized Gains	40,999	-	40,999	50,125
Investment Fees	(2,548)	-	(2,548)	(1,795)
Net Nonoperating Gains	49,718	-	49,718	57,504
INCREASE (DECREASE) IN NET ASSETS	170,351	(18,931)	151,420	76,870
NET ASSETS AT BEGINNING OF YEAR	1,719,596	18,931	1,738,527	1,661,657
NET ASSETS AT END OF YEAR	\$ 1,889,947	\$ -	\$ 1,889,947	\$ 1,738,527

New Hampshire Coalition Against Domestic and Sexual Violence
Statement of Functional Expenses
Year Ended June 30, 2025
With Comparative Totals for Year Ended June 30, 2024
See Independent Auditors' Report

	Program Services	Management & General	Fundraising	Total 2025	Total 2024
Salaries	\$ 1,160,345	\$ 49,722	\$ 32,977	\$ 1,243,044	\$ 1,186,315
Payroll taxes	87,101	3,734	2,520	93,355	88,275
Health and Dental Insurance	171,115	7,441	7,463	186,019	162,445
Other Employee Benefits	34,100	1,421	-	35,521	36,204
Professional Services	38,778	1,616	-	40,394	60,646
Contract/Grant Services	10,413,521	-	-	10,413,521	8,766,008
Survivor Grants	93,125	-	-	93,125	77,500
Rental Assistance	84,189	-	-	84,189	129,048
Memberships	9,686	404	-	10,090	10,042
Publications	2,742	114	-	2,856	2,346
Advertising/Public Awareness	667	28	-	695	9,670
Copying	3,393	141	-	3,534	4,129
Office Supplies	50,508	2,251	3,504	56,263	35,302
Postage	1,879	94	377	2,350	2,577
Printing	2,317	167	1,680	4,164	3,069
Maintenance & Repair	27,269	1,136	-	28,405	22,710
Rent Expense	105,814	4,409	-	110,223	106,546
Insurance	13,904	579	-	14,483	15,365
Staff Development	20,875	873	80	21,828	47,891
Travel	28,633	1,201	185	30,019	28,817
Telephone	64,737	2,697	-	67,434	60,739
Technology	90,770	-	-	90,770	111,460
Miscellaneous Expense	4,608	549	8,566	13,723	12,630
Direct Training	12,732	-	-	12,732	30,439
Community Education	9,785	411	75	10,271	44,306
Depreciation Expense	6,787	283	-	7,070	7,070
Change in Operating Asset/Liability	109	5	-	114	16,362
Accounting Fees	16,414	684	-	17,098	16,152
Total Expenses	\$ 12,555,903	\$ 79,960	\$ 57,427	\$ 12,693,290	\$ 11,094,063

Notes to Financial Statements

New Hampshire Coalition Against Domestic and Sexual Violence
Statements of Cash Flows
Years Ended June 30, 2025 and 2024
See Independent Auditors' Report

	<u>2025</u>	<u>2024</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Increase in Net Assets	\$ 151,420	\$ 76,870
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities		
Depreciation	7,070	7,070
Net (Gain) Loss on Investments	(49,718)	(57,504)
Earnings, Certificates of Deposit	(26,668)	(13,396)
Net Change in Right of Use Operating Asset/Liability	114	16,362
(Increase) Decrease in Operating Assets:		
Grants Receivable	(430,843)	166,808
Prepaid Expenses	(2,954)	(210)
Increase (Decrease) in Operating Liabilities:		
Grants and Accounts Payable	443,875	(125,498)
Accrued Expenses	(4,812)	6,711
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>87,484</u>	<u>77,213</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Net (Purchase) Maturity of Certificates of Deposit	(199,884)	(81,058)
Purchases of Investments	(985)	-
NET CASH USED BY INVESTING ACTIVITIES	<u>(200,869)</u>	<u>(81,058)</u>
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Net amortization, payments on finance lease	(780)	(112)
NET CASH USED BY FINANCING ACTIVITIES	<u>(780)</u>	<u>(112)</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(114,165)	(3,957)
CASH AND CASH EQUIVALENTS, AT BEGINNING OF YEAR	<u>416,491</u>	<u>420,448</u>
CASH AND CASH EQUIVALENTS, AT END OF YEAR	<u>\$ 302,326</u>	<u>\$ 416,491</u>
<u>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</u>		
Donated Services	<u>\$ 450</u>	<u>\$ 7,264</u>

New Hampshire Coalition Against Domestic and Sexual Violence
Notes to Financial Statements
Years Ended June 30, 2025 and 2024

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, 2025 and 2024

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 programs that directly affect survivors of domestic violence, sexual violence and stalking:

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.

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.

New Hampshire Coalition Against Domestic and Sexual Violence
Notes to Financial Statements
Years Ended June 30, 2025 and 2024

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

Nature of Activities (Continued)

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.

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.

New Hampshire Coalition Against Domestic and Sexual Violence
Notes to Financial Statements
Years Ended June 30, 2025 and 2024

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

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, 2025 and 2024, the value of contributed services relating to professional services were \$450 and \$7,264, 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, 2025 and 2024 in the amounts of \$69,347 and \$78,747, respectively.

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.

New Hampshire Coalition Against Domestic and Sexual Violence
Notes to Financial Statements
Years Ended June 30, 2025 and 2024

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

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, 2025 and 2024 was \$7,070 and \$7,070, 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>2025</u>	<u>2024</u>
Cash and Cash Equivalents	\$302,326	\$397,560
Restricted Cash and Cash Equivalents	<u>-</u>	<u>18,931</u>
Total	<u>\$302,326</u>	<u>\$416,491</u>

New Hampshire Coalition Against Domestic and Sexual Violence
Notes to Financial Statements
Years Ended June 30, 2025 and 2024

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 4.88% as of June 30, 2025. Maturities range from December 2025 to July 2026.

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 \$31,144 and \$31,467 at June 30, 2025 and 2024, 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, 2025 and 2024 the Coalition had uninsured cash balances of \$541,964 and \$426,576, respectively.

Advertising Costs

The Coalition follows the policy of charging the production costs of advertising to expense as incurred. Advertising expense at June 30, 2025 and 2024 was \$695 and \$9,670 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, 2024, 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, 2025 and 2024, 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 10, 2025, 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, 2025 and 2024

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>2025</u>	<u>2024</u>
Fund for Grace	\$ 42,679	\$ 54,645
Operating Reserve	148,665	148,665
	<u>\$ 191,344</u>	<u>\$ 203,310</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, 2025 and 2024 respectively, the net assets with donor restrictions are available for the following purpose:

	<u>2025</u>	<u>2024</u>
Economic Support to Survivors	<u>\$ -</u>	<u>\$ 18,931</u>

Net assets in the amount of \$18,931 and \$71,013 were released from donor restrictions by incurring expenses satisfying the restricted purpose during the years ended June 30, 2025 and 2024, 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, 2025 and 2024 totaled \$33,172 and \$34,016, 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, 2026 and automatically renews annually. Interest is stated at the Wall Street Journal prime rate plus .5%, which resulted in interest rates of 8.00% and 9.00% as of June 30, 2025 and 2024, respectively. The line of credit is secured by all business assets. There were no borrowings against the line as of June 30, 2025 and 2024.

New Hampshire Coalition Against Domestic and Sexual Violence
Notes to Financial Statements
Years Ended June 30, 2025 and 2024

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:

		Quoted Prices In Active Markets For Identical Assets
<u>2025</u>	<u>Fair Value</u>	<u>(Level 1)</u>
Investments	\$ 540,384	\$ 540,384
Certificates of Deposit	<u>743,437</u>	<u>743,437</u>
	<u>\$1,283,821</u>	<u>\$1,283,821</u>
<u>2024</u>		
Investments	\$ 489,681	\$ 489,681
Certificates of Deposit	<u>516,885</u>	<u>516,885</u>
	<u>\$1,006,566</u>	<u>\$1,006,566</u>

Fair values for investments and certificates of deposit 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>2025</u>	<u>2024</u>
Cash and Cash Equivalents	\$ 302,326	\$ 416,491
Certificates of deposit, short-term	534,823	310,300
Grants Receivable, net of		
Grants Payable	359,400	372,432
Less Amounts:		
With Donor Imposed Restriction	-	(18,931)
	<u>\$1,196,549</u>	<u>\$1,080,292</u>

NOTE H – INVESTMENTS

Investments are presented in the financial statements at fair-market value. Investments at June 30, 2025 and 2024 are composed of the following:

	<u>2025</u>		<u>2024</u>	
	<u>Cost</u>	<u>Market</u>	<u>Cost</u>	<u>Market</u>
Equity Mutual Funds	\$ 44,450	\$ 77,013	\$ 49,289	\$ 76,208
Mutual Funds	156,047	147,172	150,081	137,677
Money Market	94,882	94,882	33,750	33,750
Exchange traded funds	<u>148,373</u>	<u>221,317</u>	<u>178,649</u>	<u>242,046</u>
Total	<u>\$ 443,752</u>	<u>\$ 540,384</u>	<u>\$ 411,769</u>	<u>\$ 489,681</u>

New Hampshire Coalition Against Domestic and Sexual Violence
Notes to Financial Statements
Years Ended June 30, 2025 and 2024

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, 2025 and 2024

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, 2025 and 2024 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, 2025 are as follows:

Lease Assets – Classification in Statement of Financial Position

Operating Lease Right of Use Asset	<u>\$ 260,859</u>
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Lease Liabilities – Classification in Statement of Financial Position:

Operating Lease Liability, Current Portion	114,047
--	---------

Operating Lease Liability, Long-Term Portion	<u>163,287</u>
--	----------------

Total	<u>\$ 277,334</u>
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The weighted-average remaining lease term and weighted-average discount rate are as follows:

Weighted-average remaining lease term in years : 3.67

Weighted-average discount rate: 4.24%

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

2026	\$ 114,047
2027	118,023
2028	<u>80,496</u>
Total payments	312,566
Net present value discount	<u>(35,232)</u>
Present Value of lease liabilities	<u>\$ 277,334</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, 2025 and 2024

NOTE I – LEASING ACTIVITIES (Continued)

Total right-of-use assets and lease liabilities at June 30, 2025 are as follows:

Lease Assets – Classification in Statement of Financial Position

Finance Lease Right of Use Asset	<u>\$ 2,002</u>
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Lease Liabilities – Classification in Statement of Financial Position:

Finance Lease Liability, Current Portion	1,111
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Finance Lease Liability, Less Current Portion	<u>-</u>
---	----------

Total	<u>\$ 1,111</u>
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The weighted-average remaining lease term and weighted-average discount rate are as follows:

Weighted-average remaining lease term in years : 1.33

Weighted-average discount rate: 4.24%

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

2025	\$ 2,002
Net present value discount	<u>(891)</u>
Present Value of lease liabilities	<u>\$ 1,111</u>

ROWLEY & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

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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, 2025, 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 10, 2025.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

Rowley & Associates, PC

Rowley & Associates, P.C.
Concord, New Hampshire
November 10, 2025

ROWLEY & ASSOCIATES, P.C.

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited New Hampshire Coalition Against Domestic and Sexual Violence's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of New Hampshire Coalition Against Domestic and Sexual Violence's major federal programs for the year ended June 30, 2025. 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, 2025.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

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

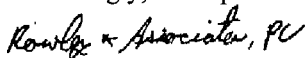
Report on Internal Control over Compliance

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

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

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

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



Rowley & Associates, PC

Rowley & Associates, P.C.
Concord, New Hampshire
November 10, 2025

**New Hampshire Coalition Against Domestic and Sexual Violence
Schedule of Findings and Question Costs
Year Ended June 30, 2025**

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:

Sexual Assault Services Formula Program (VAWA)	16.017
Family Violence Prevention and Services Domestic Violence Shelter and Supportive Services (SPIRDV)	93.671

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, 2025

Program Title	Federal CFDA/ Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<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	84,793	96,086
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			84,793	96,086
<u>U.S. Department of Justice:</u>				
Direct Program - Violence Against Women Act of 2000	16.556	N/A	-	356,066
Pass-Through Programs from State of NH Department of Justice:				
VAWA, SASP	16.017	SAS01	752,740	758,706
VOCA, PMC Subcontracts	16.575	VOC72	3,467,252	3,953,807
VAWA, STOP	16.588	VAW16	-	177,176
Total Pass-Through Programs			4,219,992	4,889,689
TOTAL U.S. DEPARTMENT OF JUSTICE			4,219,992	5,245,755
<u>U.S. Department of Health and Human Services:</u>				
Direct Program - Family Violence Prevention Services Act	93.591	N/A	-	310,605
Direct Program - Family Violence Prevention Services Act - Covid-19	93.591	N/A	-	33,142
Subtotal			-	343,747
Pass-Through Programs from State of NH Department of HHS:				
Sexual Violence Prevention	93.136	102-500731	214,874	396,540
Family Violence Prevention Services Act	93.671	155510 B001	1,300,473	1,345,257
Family Violence Prevention Services Act - Covid-19	93.671	155510 B001	1,066,318	1,066,318
Subtotal			2,366,791	2,411,575
Total Pass-Through Programs			2,581,665	2,808,115
TOTAL U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES			2,581,665	3,151,862
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 6,886,450	\$ 8,493,703

New Hampshire Coalition Against Domestic and Sexual Violence
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

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	\$ 84,793
Sexual Assault Services Program	16.017	752,740
Victims of Crime Act	16.575	3,467,252
Sexual Violence Prevention	93.136	214,874
Family Violence Prevention Services Act	93.671	<u>2,366,791</u>
		<u>\$ 6,886,450</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.

COMMUNICATIONS EXPERIENCE

New Hampshire Coalition Against Domestic and Sexual Violence, Concord, N.H. (October 2020-present)

Community Relations Specialist: Works as a member of the Public Affairs team to expand the Coalition's grassroots network, produce legislative updates and action alerts. Manages statewide public awareness campaigns and events and is the point person for all media inquiries. Cultivates and nurtures relationships with partners, donors, foundations and volunteers on all aspects of resource development.

Concord Monitor, Concord, N.H. (June 2016-October 2020)

Crime/courts reporter: Reported on criminal and civil cases in central New Hampshire, legislative reform, the state correctional system, campus sexual violence and victims' rights. Conceptualized and executed long-term enterprise projects on incarcerated parents, and the crimes of sexual assault and domestic violence.

The Keene Sentinel, Keene, N.H. (August 2013-June 2016)

Crime/courts reporter: Reported on criminal and civil cases in Cheshire County for print and web-based audiences. Integrated social media into daily work and breaking news coverage.

Monadnock Ledger-Transcript, Peterborough, N.H. (June 2011-August 2013)

Reporter and photographer: Covered breaking news, courts, local government, community events, arts and entertainment stories in Dublin, Jaffrey and Rindge.

AWARDS

New England Newspaper & Press Association

- Publick Occurrences for "Fighting Back" series on domestic violence (2019) and "Unsilenced" series on sexual assault (2017)
- Better Newspapers Competition honored "Fighting Back" (2020); "Unsilenced" and "Parenting from Prison" (2018)

New Hampshire Press Association

- Community Service award for "Fighting Back" (2020)
- Contest awarded courts/crime and spot news reporting at the *Sentinel* (2014-2015); business, education, feature and investigative journalism at the *Ledger-Transcript* (2012-2013); Rookie of the Year (2012)

Franklin Pierce University

- Marlin Fitzwater medallion for contributions to the public discourse (2011)

CONFERENCES

30th Annual Victims' Rights Conference at Baystate Education Center in Holyoke, Mass.; panelist with New Hampshire prosecutor, advocate and school counselor to discuss high-profile St. Paul's School rape case (2019)

New England First Amendment Institute at the headquarters of the New England Newspaper and Press Association in Dedham, Mass.; attendee and presenter (2014-2015)

EDUCATION

Bachelor of Arts, Franklin Pierce University, May 2011

Mass Communication, Minor in History, Concentrations in Journalism and Media Studies

GPA 3.92/4.0

Anna Frecker RN, BSN

Education

Bachelor of Science in Nursing, Missouri Southern State University Joplin, MO 2002

Bachelor of Arts in Spanish, Missouri Southern State University Joplin, MO 2002

Front Line Leadership, New Hampshire Technical Institute Concord, NH 2018

New Hampshire Sexual Assault Nurse Examiner Adult/Adolescent/Pediatric training 2020

Intimate Partner Violence Nurse Examiner Course 2021

Employment History

02/2025- Present New Hampshire Coalition Against Domestic and Sexual Assault Concord, NH
SANE nurse

09/2011- Present Speare Memorial Hospital Plymouth, NH

Staff RN: ER, SANE nurse, Wound Center, House Supervisor, Clinical Leader, Preceptor

12/2008-08/2011 Parkview Hospital Fort Wayne, IN

Staff RN: ER, Home Health

04/2008-11/2008 Samaritan Hospital Moses Lake, WA

Per Diem RN: Urgent care, Primary care office

12/2007-03/2008 RN Network Boca Raton, FL

Travel RN: ER - Seattle

07/2006-11/2007 Pardee Hospital Henderson, NC

Staff RN: ER

1/2005-06/2006 RN Network Boca Raton, FL

Travel RN: ER - Las Vegas, Tacoma, Denver

09/2004 – 11/2004 American Mobile Health San Diego, CA

Travel RN: ER – Phoenix

02/2003 – 09/2004 Mission Hospitals Asheville, NC

Staff RN: ER

08/2002 – 02/2003 Pardee Hospital Henderson, NC

Staff RN: Medical/Surgical

National Certifications

Certified Emergency Nurse (CEN) August 2018

Sexual Assault Nurse Examiner - Adolescent/Adult (SANE-A) November 2022

Professional Affiliations

International Association of Forensic Nurses

Awards

Speare Spirit Award 2022: Speare Memorial Hospital, Plymouth NH

Speare Emergency Department Shining Star Award 2021 - First Quarter: Speare Memorial Hospital, Plymouth NH

Beverly B Seavey Award 2024: Voices Against Violence Advocacy Center, Plymouth NH

Janet Carroll

EDUCATION

- ♦ New Hampshire Technical Institute, Concord, NH
Associate Degree of Nursing, May 1999
Dean's List, National Honor Society
- ♦ New Hampshire Sexual Assault Nurse Examiner Adult/Adolescent Training, 2005
- ♦ New Hampshire Sexual Assault Nurse Examiner Pediatric Training, 2015
- ♦ Vermont Sexual Assault Nurse Examiner Pediatric Training, 2013.

EXPERIENCE

- ♦ New Hampshire Coalition Against Domestic and Sexual Violence, Concord, NH
SANE Director New Hampshire SANE Program-Statewide
January 2015 - Present
- ♦ Dartmouth Hitchcock Medical Center , Lebanon, NH
Clinical Coordinator Forensic/Sexual Assault Nurse Examiner Program
Emergency Department Staff Nurse
On-Call SANE
February 2006 – Present; Assumed Coordinator position 9/2008
- ♦ Valley Regional Hospital, Claremont, NH
Emergency Department Staff Nurse, Nursing House Supervisor, SANE Nurse
May 1999- Present
- ♦ Mount Ascutney Hospital and Health Center, Windsor, VT
Per-Diem Acute Rehabilitation Staff Nurse, SANE Nurse
May 1999-2015

NATIONAL CERTIFICATIONS

- ♦ Sexual Assault Nurse Examiner- Pediatric (SANE-P)
- ♦ Sexual Assault Nurse Examiner-Adolescent/Adult (SANE-A)
- ♦ Certified Emergency Nurse (CEN)

PROFESSIONAL AFFILIATIONS

- ♦ International Association of Forensic Nurses,
- ♦ Emergency Nurses Association

AWARDS

- ♦ Children's Advocacy Center: Hands of Hope
Everyday Hero Award for Sullivan County NH
November 2016
- ♦ New Hampshire Coalition Against Domestic and Sexual Violence (NHCADSV)
Jennifer Pierce-Weeks Award of Excellence
May 2012

PUBLICATIONS

- ♦ Office of the Attorney General, Sexual Assault: An Acute Care Protocol for the Medical/Forensic Evaluation. Ninth Edition. 2018.
- ♦ OFFICE OF THE ATTORNEY GENERAL, A Model Protocol for Response to Adult Sexual Assault Cases. 2017 Edition.
- ♦ Office of the Attorney General, Sexual Assault: An Acute Care Protocol for the Medical/Forensic Evaluation. Eighth Edition. 2015.
- ♦ Office of the Attorney General, Sexual Assault: An Acute Care Protocol for the Medical/Forensic Evaluation. Seventh Edition. 2014.
- ♦ Corum, V. & Carroll, J. (2014) Forensic Analysts' Perspectives: Sexual Assault Kits Under the Microscope, Journal of Forensic Nursing, 10(1), 50-57.

PRESENTATIONS (not inclusive)

- ♦ Invited Presenter: Sexual Assault Medical Forensic Exams: Review of SANE Services, Heater Road Primary Care Clinics, Dartmouth Hitchcock Medical Center. September 2017.
- ♦ Invited Presenter: Snapshot of Opiates: Heroin, Fentanyl and Carfentanyl, Lebanon Rotary Club. September 2017.
- ♦ Invited Presenter: Sexual Assault Medical Forensic Exam: Review of SANE Services, OB/GYN Provider Grand Rounds, Dartmouth Hitchcock Medical Center. June 2017.
- ♦ Invited Presenter: Sexual Assault Treatment in the ED Setting, Emergency Medicine Resident Training. Dartmouth Hitchcock Medical Center. June 2017.
- ♦ Invited Presenter: Care of the Sexually Assaulted Student, Southern New Hampshire University. March 2017.
- ♦ Invited Presenter: "Delicate Populations": Caring for Patients that have Experienced Sexual Assault, Intimate Partner Violence, Elder Abuse, Dartmouth Hitchcock Medical Center. March 2017.
- ♦ Invited Presenter: Transgender/LGBTQ: ED Visit Considerations, Dartmouth Hitchcock Medical Center. March 2017.
- ♦ Instructor: SANE Case Review: Trends in QA/QI Processes, Dartmouth Hitchcock Medical Center. March 2017.

- ♦ Invited Presenter: Caring About Sexual Violence: A Civil Rights, Healthcare and Community Issue, Geisel School of Medicine, Dartmouth College. January 2017.
- ♦ Instructor: SANE Case Review: Care of the LGBTQ Patient Populations, Dartmouth-Hitchcock Medical Center. November 2016.
- ♦ Invited Presenter: Abuse in Healthcare, Monadnock Community Hospital. November 2016.
- ♦ Invited Panelist: Intimate Partner Violence, Geisel School of Medicine, Dartmouth College. October 2016.
- ♦ Invited Presenter: Sexual Assault, University of New Hampshire. October 2016.
- ♦ Instructor: SANE Case Review: Elder Abuse, Dartmouth Hitchcock Medical Center. June 2016.
- ♦ Invited Presenter: Survivors of Domestic and Sexual Violence in the Healthcare Setting: Ensuring Privacy for Victims, Nursing Grand Rounds, Dartmouth Hitchcock Medical Center. May 2016.
- ♦ Invited Panelist: Intimate Partner Violence, Geisel School of Medicine, Dartmouth College. March 2016.
- ♦ Invited Presenter: Abuse: Intimate Partner, Elder, Strangulation, Human Trafficking and Sexual Assault, Nursing Grand Rounds. Dartmouth Hitchcock Medical Center. March 2016.
- ♦ Instructor: SANE Case Review: Intimate Partner Violence and the Role of the SANE Nurse, Dartmouth Hitchcock Medical Center. March 2016.
- ♦ Instructor: History Taking for SANE Nurses, NH SANE Educational Review Day. February 2016.
- ♦ Instructor: SANE Case Review: Suspect Exams, Dartmouth Hitchcock Medical Center. December 2015.
- ♦ Invited Presenter: First Responder (Law Enforcement) Training for Adult Sexual Assault, Sexual Assault Resource Team Presentations. Grafton and Sullivan Counties. December 2015-present.
- ♦ Invited Presenter: Nursing Grand Rounds: Clinical Care of the Sexual Assault Patient, Dartmouth Hitchcock Medical Center. October 2015.
- ♦ Instructor: Sexual Assault and the Role of the SANE Nurse for Psychiatry Residents, Geisel School of Medicine, Dartmouth College. October 2015.
- ♦ Instructor: Anal Anatomy and the SANE Exam, NH SANE Educational Review Day. September 2015.
- ♦ Invited Presenter: Everything Law Enforcement Should Know About "The Sexual Assault Kit," But Were Afraid to Ask, New Hampshire Attorney General's Conference 'Partnering for a Future Without Violence', Southern New Hampshire University, June 2015.
- ♦ Instructor: Experiential Testimony, State of NH SANE Program. Bi-annually March 2015-present.
- ♦ Presenter: New Hampshire SANE Currency of Practice Guidelines, NH SANE Educational Review Day, Concord NH. March 2015.
- ♦ Invited Panelist: Intimate Partner Violence, Geisel School of Medicine, Dartmouth College, March 2015.
- ♦ Instructor: NH Sexual Assault Nurse Examiner Comprehensive Adolescent/Adult Training. State of NH SANE Program. Bi-Annually May 2015-present.
- ♦ Instructor: NH Sexual Assault Nurse Examiner Comprehensive Pediatric Training, State of NH SANE Program. Annually April 2015-present.
- ♦ Instructor: SANE Simulation Competency Exams, State of NH SANE Program. January 2015-present.

- ♦ Instructor: Clinical Care of the Sexual Assault Patient, New Hampshire Hospital Emergency Departments. Monthly January 2015 – Present.
- ♦ Instructor: What to Expect During a SANE Exam, New Hampshire Crisis Centers. January 2015-Present.
- ♦ Instructor: HIV PEP “101” Following Acute Sexual Assault, Dartmouth Hitchcock Medical Center. December 2014.
- ♦ Invited Instructor: Sexual Assault Medical- Forensic Exam for Emergency Medicine Residents, Geisel School of Medicine, Dartmouth College. October 2014.
- ♦ Invited Instructor: Mock SANE Exam Simulation and Pelvic Exam Instruction for the Experienced SANE Nurse, State of New Hampshire SANE Program. October 2014.
- ♦ Invited Instructor: Sexual Assault Medical-Forensic Examinations and the SANE Nurse Role, River Valley Community College, Nursing Program. May 2014.
- ♦ Invited Instructor: Documentation and Forensic Photography, State of New Hampshire Sexual Assault Nurse Examiner Adolescent/Adult Training. Bi-annually 2010-2015.
- ♦ Invited Panelist: Domestic and Sexual Violence Panel Presentation, Center for Rural Emergency Services and Trauma Convention. November 2013.
- ♦ Poster Presentation: Sexual Assault Medical-Forensic Examinations, Center for Rural Emergency Services and Trauma Convention. November 2013.
- ♦ Invited Speaker: Sexual Assault Medical-Forensic Examination and The SANE Nurse Role- Update for Law Enforcement Officers, Grafton County NH. August 2012.
- ♦ Invited Presenter: Sexual Assault Medical-Forensic Examinations and Strategy Session, Praxis International. June 2012.
- ♦ Invited Instructor: Sexual Assault Medical-Forensic Examinations for Gynecology and Obstetrics Medicine Residents, Geisel School of Medicine, Dartmouth College. Annually March 2012-present.
- ♦ Invited Presenter: Sexual Assault Can Happen, Hanover High School. Yearly 2011-Present.
- ♦ Invited Presenter: Medical-Forensic Sexual Assault Examinations, Hanover High School Intensive Week. April 2011.
- ♦ Invited Presenter: Caring for Sexual Assault Patients, Sullivan County NH EMS Training. June 2010.
- ♦ Invited Instructor: Pelvic Exam Instruction, State of New Hampshire Sexual Assault Nurse Examiner Trainings. Bi-annually 2008-Present.
- ♦ Invited Presenter: Sexual Assault Medical-Forensic Examinations, Volunteer Advocate Training for WISE of Grafton County and Turning Points Network of Sullivan County. Quarterly February 2008-Present.

PROFESSIONAL ACTIVITIES

- ♦ New Hampshire Human Trafficking Task Force- Victims Services Committee: Member. May 2017-Present.
- ♦ New Hampshire Attorney General’s Elder and Incapacitated/Vulnerable Adult Fatality Review Committee: Member. August 2016-Present.

- ♦ New Hampshire Attorney General's Domestic Violence Fatality Review Committee: Member. March 2016-Present.
- ♦ Orange County VT Special Investigation Unit Resource Team: Member. June 2014- Present.
- ♦ Windsor County VT Domestic and Sexual Violence Task Force: Member. February 2014- Present.
- ♦ Northern Grafton NH County Sexual Assault Resource Team: February 2015-Present.
- ♦ New Hampshire Sexual Assault and SANE Advisory Board: Co-Chair & Member. January 2014-Present.
- ♦ Sullivan County NH Sexual Assault Resource Team: Member. January 2014-Present.
- ♦ Windsor County VT Special Investigation Unit Resource Team: Member. January 2013-Present.
- ♦ Southern Grafton County NH Upper Valley Sexual Assault Resource Team: Member. December 2012-Present.
- ♦ Windsor County VT Special Investigation Unit Resource Team: Member. January 2014-Present.
- ♦ Domestic and Sexual Violence Task Force at Dartmouth Hitchcock Medical Center: Member. June 2008-Present.

CONTINUING EDUCATION (Not all inclusive)

- ♦ International Association of Forensic Nurses: Scientific Assembly. October 2017.
- ♦ Granite State Children's Alliance: Emerging Issues and Multidisciplinary Response in Child Abuse. September 2017.
- ♦ Advanced Cardiac Life Support. September 2017.
- ♦ NH SANE Education Day: SANE-A and SANE-P Board Certification Review Course. August 2017.
- ♦ Family Justice Centers Program: Webinar- Use of the Imaging Protocol in Nonfatal Strangulation Cases. July 2017.
- ♦ NH SANE Education Day: Forensic Case Review and Serving Transgendered Populations. May 2017.
- ♦ Shield Our Children Conference. Dartmouth Hitchcock Medical Center. April 2017.
- ♦ International Association of Forensic Nurses: 2017 Webinar Series- The National Medical Forensic Exam Response Protocols and Federal Funding (VOCA and VAWA). March 2017.
- ♦ Tribal Forensic Healthcare: Intimate Partner Violence Examiner Course. March 2017.
- ♦ NH SANE Education Day: Campus Response to Sexual Assault and NH Sexual Assault Evidence Kit Update. March 2017.
- ♦ Dartmouth Hitchcock Medical Center: Emergency Department Nursing Update. March 2017.
- ♦ Trauma Nursing Core Course. February 2017.
- ♦ Emergency Department Nursing Update: Pediatrics. Dartmouth Hitchcock Medical Center. January 2017.
- ♦ NH SANE Education Day: Curriculum Vitae Writing and Adult Case Review. December 2016.
- ♦ Intimate Partner Violence Examiner Training. October 2016.
- ♦ Pediatric Advanced Life Support. October 2016.
- ♦ International Association of Forensic Nurses: Scientific Assembly. September 2016.
- ♦ NH SANE Education Day: NCA Standards and Case Review. September 2016.
- ♦ VT SANE Education Day. September 2016.

- ♦ Children's Safety Network: Webinar- Preventing Adolescent Dating Abuse: Research and Practice. August 2016.
- ♦ NH Attorney General's Task Force on Child Abuse and Neglect & NH Governor's Commission on Domestic and Sexual Violence: Partnering for a Future Without Violence. June 2016.
- ♦ Basic Life Support. June 2016.
- ♦ NH SANE Education Day: Victim Privacy, Case Review and Intimate Partner Violence. May 2016.
- ♦ Shield Our Children Conference. Dartmouth Hitchcock Medical Center. April 2016.
- ♦ The 2016 Sexual Assault Resource Team (SART) Summit. April 2016.
- ♦ SANE Intensive Preceptorship. University of Colorado, Memorial Hospital, Colorado Springs. April 2016.
- ♦ NH SANE Education Day: Currency of Practice and Case Review. February 2016.
- ♦ NH SANE Education Day: Male Survivors and Case Review. December 2015.
- ♦ International Association of Forensic Nurses: Scientific Assembly. October 2015.
- ♦ NH SANE Education Day: Sexual Assault Update 2015. September 2015.
- ♦ NH SANE Education Day: Focus on Pediatrics. June 2015.
- ♦ NH Attorney General's Task Force on Child Abuse and Neglect & NH Governor's Commission on Domestic and Sexual Violence: Partnering for a Future Without Violence. June 2015.
- ♦ NH SANE Education Day: Experiential Testimony Training. May 2015.
- ♦ NH SANE Education Day: Human Trafficking and Strangulation. March 2015.
- ♦ SANE Sustainability Course Completion. IAFN Course. April-May 2013.
- ♦ International Association of Forensic Nurses. Scientific Assembly. October 2013.
- ♦ Monthly Pediatric SANE Case Review. Child Advocacy and Protection Program. 2013-Present.
- ♦ Quarterly DHMC SANE Team Case Review. 2006-Present.
- ♦ Regular attendance NH SANE Educational Days. 2006-Present.
- ♦ Regular attendance VT SANE Educational Days. 2006-Present.

COURTROOM TESTIMONY/DEPOSITION

- ♦ State of New Hampshire vs. Thomas. November 2016.
- ♦ State of Vermont vs. Mullen. September 2013
- ♦ State of Vermont vs. Dall. May 2013
- ♦ State of Vermont vs. Sadis. May 2013
- ♦ State of New Hampshire vs. Jurado. December 2012
- ♦ State of Vermont vs. Wheeler. December 2011
- ♦ State of Vermont vs. Mullen. September 2011
- ♦ State of New Hampshire vs. Murgatroy. March 2011
- ♦ State of New Hampshire vs. Jordan. June 2010
- ♦ State of New Hampshire vs. Thomas. January 2010
- ♦ State of Vermont vs. Handy. January 2009

ADDITIONAL PROFESSIONAL NURSING CERTIFICATIONS

- ♦ Trauma Nurse Core Course (TNCC)-present
- ♦ Emergency Nurse Pediatric Course (ENPC)-past

- ♦ Advanced Cardiac Life Support (ACLS)-present
- ♦ Pediatric Advanced Life Support (PALS)-present
- ♦ Neonatal Resuscitation Provider (NRP)-past
- ♦ Basis Life Support (BLS)-present

S. Joi Smith

SKILLS SUMMARY:

Highly creative and enthusiastic community builder
Excellent communication and organizational skills
Aptitude for technology and innovation
Activist and passionate participant in the arts community

EMPLOYMENT HISTORY:

NH Coalition Against Domestic & Sexual Violence – Program Director Concord, NH

August 2020 – Present

Provide leadership and oversight in the development and administration of member services, training and technical assistance, statewide programs and other special projects of the NHCADSV in line with its mission, strategic plan and community needs. Recruit, train and supervise program staff, as they implement and sustain initiatives of the NHCADSV. Oversee training and technical assistance efforts of the NHCADSV. Develop and implement evaluation tools for statewide programs and special projects. Provide high level management and support to the AmeriCorps Victim Assistance Program (AVAP.) Assist with grant writing in response to federal, state, and private funding opportunities. Serve as liaison to the NHCADSV's 13 member programs by identifying needed resources and training to improve direct service delivery. Serve on statewide committees to assist in the improvement of multi-disciplinary response to domestic violence, sexual violence, stalking and human trafficking.

HAVEN – Manager of Client Services Portsmouth, NH

July 2015 – August 2020

Manage HAVEN client services program and supervise direct service staff. Serves as the Agency's AmeriCorps Victim Assistance Program Advocate Coordinator and Internship Coordinator. Develop, organize and facilitate in-service and ongoing training programs for all direct service staff, interns and volunteers. Maintain and continually develop an on-going effective client services program using best practices for survivors of domestic and sexual violence through a 24 - hour hotline, office walk-ins, and accompaniments to hospitals, police stations, courts and child advocacy centers. Engage and maintain excellent relationships with victim service community partners both at the local and state level such as the NH State Attorney General's office, NH Coalition Against Domestic & Sexual Violence (NHCADSV), Rockingham & Strafford NH County Prosecutors and child advocacy centers (CAC's), NH Department of Child, Youth and Family Services (DCYF), and local Law Enforcement, pro-bono attorney programs, and district courts.

Sexual Assault Support Services (SASS)

September 2011 – July 2015

Volunteer Advocate (Sept. 2011 – July 2012) | Night Supervisor (July 2012- Sept.2013) | Client Services Coordinator (Sept. 2013 – July 2015)
Portsmouth, NH

Provide supportive services and referrals to victims and survivors of sexual violence through the 24 - hour hotline, hospital and police accompaniments and peer support groups. Schedule and coordinate SASS's 24-hour services coverage. Provide supervision to AmeriCorps Victim Assistance Program members, direct service staff and volunteer advocates. Develop and implement training and programming for trauma-informed sexual assault/abuse supportive services.

COMMITTEES & BOARDS SERVED:

NH Child Abuse & Neglect Task Force	2020 - Present
NH Child Fatality Review Committee	2020 - Present
NH Human Trafficking Collaborative Task Force	2017 - Present
NH Incapacitated & Vulnerable Adult Fatality Review Committee	2020 - Present
NH Lethality Assessment Program (LAP) Steering Committee	2018 - Present
NH Sexual Assault Nurse Examiner (SANE) Advisory Board	2017 - Present
NH Wellness & Primary Prevention Council	2020- Present
Child Advocacy Center of Rockingham County MDT Advisory Board	2019 - 2020
Strafford County Child Advocacy Center Advisory Board	2017 - 2020
Strafford County Sexual Assault Resource Team (SART)	2016 - 2020
Rockingham County Sexual Assault Resource Team (SART)	2015 - 2020

OTHER RELATED EXPERIENCE:

S. Joi Smith

Back Alley Productions - Founder/Director/Producer**2008 - Present**

A cutting-edge, independent theater company focused on executing a clear, strong vision for quality theater programs, and maintaining inclusivity, integrity and respect for all involved with each production.

Players' Ring Board of Director - Board Member/Producer Liaison/Marketing Chair**2013 – 2019**

Portsmouth, NH

A non-profit, groundbreaking, black box theater whose mission is to provide an environment where artists can thrive, grow, take risks and make daring choices. Responsible for training, coordinating, scheduling, supporting and mentoring more than 25 production companies throughout the season, as well as planning and executing any fundraising efforts and events for the theater. Manage and develop content for marketing, social media, and bi-weekly newsletters promoting each production and event. Organize and facilitate community volunteer projects aimed at improving the theater space.

V-Day Portsmouth NH/V-Day Rochester NH/One Billion Rising - Organizer/Producer/Director**2001-2015**

Organizing, producing and directing a yearly event focused on raising awareness and funds to end violence against women. Organizing all aspects of these events, from casting, scheduling, staging, and directing, to securing donations and local community support and creating content for and managing marketing and promotion of events. Fostering collaboration with local beneficiaries and other community V-Day organizers, to cross-promote causes and events, and ensure consistent messaging. Responsible for completing and submitting required reports and reconciling budgets at the end of each event.

ADDITIONAL SKILLS:

Trainings & Group Facilitation: Experienced in developing and facilitating on-going required training for staff, community partner professionals, as well as developing and facilitating survivor support groups.

Technology: Proficient in both MAC and PC platforms. Expertise in Microsoft Office programs & Office 365, Adobe Acrobat, Adobe Photoshop, QuickBooks, and online project management and file share systems such as Freedcamp, Basecamp and Dropbox, as well as Google docs.

Marketing: Additional expertise & aptitude for website design, social media management and email marketing. Skilled at copywriting, editing and basic graphic design.

EDUCATION:

Plymouth Regional High School 1995

AWARDS & HONORS:**2019 Everyday Hero Award**

Granite State Children's Alliance & the Stafford County Child Advocacy Center

2015 Champion for Children

The Child Advocacy Center of Rockingham County

Kathleen M. McDonald

Data Projects Coordinator **2020-present**

NH Coalition Against Domestic & Sexual Violence, Concord, NH

- Coordinate data collection from the Coalition's 12 member programs and generate required reports to the federal and state programs that fund the Coalition's work with survivors of domestic and sexual violence
- Coordinate Coalition-wide implementation of a new data management system enabling member programs to collect and report data more efficiently and to use their data to better assist survivors
- Support the Coalition's Programs and Public Affairs teams with data and statistics on the incidence of domestic and sexual violence in New Hampshire and its impact on individuals, families, and communities

Workshop Designer and Facilitator — Contract **2016-2020**

Operation Horse Power (OHP) at Touchstone Farm, Temple, NH

Social Media Manager **2015-2020**

Quilted Threads, Henniker, NH

Communications Manager — Contract **2012-2016**

Touchstone Farm, Temple, NH

- Created and implemented a multi-channel communication strategy for equine-based educational nonprofit
- Set up templates and processes for efficient production of timely communications, from event registration materials to grant applications and reports
- Wrote daily content for two social media accounts, as well blog, website, and other outbound communications; edited communications for other staff
- Wrote and managed competitive grant applications

Director of Content Development **2007-2012**

American Society for the Prevention of Cruelty to Animals (ASPCA), New York, NY

- Created and then managed ASPCApro.org, an educational website for animal-welfare professionals
- Created web content, including how-to articles, interactive pieces, and downloadable job aids
- Managed production and publishing schedules for ASPCApro.org, coordinating website content with social media, webinars, eLearning courses, and other ASPCA websites
- Planned and coordinated website design upgrades and platform migrations

Technical Writer — Contract **2006-2007**

TAC, Inc. (now Schneider Electric), North Andover, MA

- Updated print and online document sets for building control software products

Technical Writer — Contract **2004-2006**

Imagine Humane, New York, NY

- Wrote how-to articles and created related forms and samples for best practices in animal sheltering
- After Hurricane Katrina, helped ASPCA manage lost and found pet databases created by other agencies

Technical Writer and Instructional Designer — Contract **2002-2004**

iDesign & Delivery, Norfolk, MA

- Designed and developed HTML help system and interface spec for a laboratory data management system
- Participated in user interface development, including recommendations for user interface text

Technical Writer and Instructional Designer — Contract

1998-2001

Autodesk, Inc., Manchester, NH

- Designed and developed customer courseware and online tutorials for Autodesk engineering product suite
- Created information design strategy, writing guidelines, sample files, and style guide for the 1600+ page HTML help system for Autodesk's flagship architectural software

Instructional Designer — Contract

2000

Yantra Corporation, Acton, MA

- Developed classroom training materials, including PowerPoint presentations and student guides, for warehouse data management software

Technical Writer — Contract

1997-1998

Codman Group, Andover, MA

- Developed documentation for data analytic software for the healthcare industry

Technical Writer and Instructional Designer — Contract

1988-1997

Bayer Diagnostics Corporation (now Siemens, and formerly Chiron Diagnostics and Ciba Corning Diagnostics), Norwood, MA

- Developed online help and user interface text, operator's manuals, user's guides, quick reference cards, and interface specifications for medical diagnostic devices and data management systems
- Designed and developed an online customer training guide; designed and led train-the-trainer session for technical service representatives
- Managed concurrent writing projects, working with engineers and other product SMEs, marketing, field service, technical illustrators, other writers, and localization vendors

Other Work Experience

Adjunct Faculty, Bradford College, Bradford, MA

Programmer and Production Manager, Main Street Marketing, Scituate Harbor, MA

Proposal Specialist, Computervision Corporation, Bedford, MA

AWARDS

Society for Technical Communication (STC)

Distinguished Technical Communication Award and Nomination for Best of Show, 1996

Award of Achievement, 1991 and 1996

Award of Merit, 1991

EDUCATION

Smith College, Northampton, MA

Bachelor of Arts, English Literature

- magna cum laude
- Phi Beta Kappa

Meghan Jenks

EXPERIENCE

NH Coalition Against Domestic & Sexual Violence, Concord, NH

Assistant SANE Director—February 2025 to Present

- Managed administration of specialized pediatric medical program, including coordination with examiners, students, program staff, and supplies
- Provided communications facilitation to the statewide Sexual Assault Nurse Examiner (SANE) program
- Provided training on topics related to sexual assault, domestic violence, and human trafficking
- Organized trainings and conferences, including online learning system materials
- Collaborated with statewide partners on best practice protocols and system response
- Developed grant application narratives and assisted with program budget

NH Coalition Against Domestic & Sexual Violence, Concord, NH

Program Specialist—October 2023 to February 2025

- Provided organization and training and communications facilitation to the statewide Sexual Assault Nurse Examiner (SANE) program
- Served as NH Human Trafficking Collaborative Task Force Coordinator
- Provided training on topics related to sexual assault, domestic violence, and human trafficking
- Organized trainings and conferences, including online learning system materials
- Collaborated with statewide partners on best practice protocols and system response
- Developed grant application narratives
- Prepared meeting materials, facilitated meetings, and maintained detailed minutes

NH Coalition Against Domestic & Sexual Violence, Concord, NH

Programs Coordinator—February 2021 to October 2023

- Provided organization and training and communications facilitation to the statewide Sexual Assault Nurse Examiner (SANE) program
- Provided training on topics related to sexual assault and the SANE Program
- Coordinated trainings and conferences, including online learning system materials
- Collaborated with statewide partners on best practice protocols and system response
- Prepared meeting materials, facilitated meetings, and maintained detailed minutes
- Assisted with other projects as needed

NH Coalition Against Domestic & Sexual Violence, Concord, NH

Sexual Assault Nurse Examiner Program Assistant — May 2017 to February 2021

- Provided organization and training and communications facilitation to the statewide Sexual Assault Nurse Examiner (SANE) program
- Coordinated trainings and conferences, including online learning system materials
- Prepared meeting materials, facilitated meetings, and maintained detailed minutes

NH Department of Education, Bureau of Special Education, Concord, NH

Clerk— June 2016-May 2017 and summers of 2012, 2014, 2015

- Audited Catastrophic Aid applications and provided information to districts
- Navigated online database and data entry systems
- Trained and advised other clerks
- Answered bureau and department phones and directed callers to resources
- Prepared training and onsite meeting materials
- Research and synthesized special education topics of state director as requested
- Drafted and edited manuals and reports for education consultants

Keene State College Human Resources, Keene, NH

Student Assistant— 2013-2016

- Entered data into an online database
- Maintained Excel spreadsheets
- Assisted staff with technology and reviewed documents
- Filed and maintained filing systems
- Prepared training and other event materials

Local Government Center (now HealthTrust, Inc.), Concord, NH

Temporary Administrative Support Associate— 2013-2014

- Utilized scanning system, Laserfiche
- Organized scanned documents in database
- Reviewed and categorized documents
- Maintained confidentiality

EDUCATION

Keene State College

B.A. Women's and Gender Studies/Communications, May 2016

PROFESSIONAL ORGANIZATIONS & HONORS

- Triota Women's and Gender Honor Society, Gamma Kappa chapter
- Lambda Pi Eta Communications Honor Society, Zeta Mu chapter
- Ann Britt Waling Women's Studies Recognition Award Winner, 2016
- Presenter at Keene State College Academic Excellence Conference, 2016
- Keene State College Honors Program 2013-2016

Rachel Duffy

Work Experience

Housing and Economic Justice Specialist

NH Coalition Against Domestic and Sexual Violence

August 2021 to Present

Oversee the HUD Domestic Violence Rapid Re-Housing grant through the Balance of State Continuum of Care. Facilitate training and support to the 8 subrecipient agencies. Offer technical assistance to programs to ensure they are HUD compliant. Offer monthly meetings for housing advocates across the state to increase collaboration throughout the programs. Assist in completing annual grant application. Track grant expenditures and complete monthly billing for the program. Manage the statewide VOCA funded Housing First Program, including technical assistance and training to 12 member programs, process funding requests, reporting on program outcomes. Develop and maintain statewide relationships to support housing advocacy. Administer the Economic Empowerment Program of NH, including managing the Matched Savings Program and training AmeriCorps Members and other advocates on financial empowerment resources

AmeriCorps Victim Assistance Program Manager

NH Coalition Against Domestic and Sexual Violence (NHCADSV)

August 2020 to August 2021

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

Transitional Housing Advocate

Bridges Domestic and Sexual Violence Support - Nashua, NH

February 2017 to August 2020

Manage the cases of up to 10 families. Assist clients in searching for apartments. Negotiate fair rents with landlords. Keep informed on housing laws and legislation. Cultivate strong community relationships to enhance client supports. Provide financial literacy to clients through ongoing budget and savings, and credit awareness seminars. Maintain confidential information. Track statistical data and complete grant reports on a semiannual basis. Work with clear judgment in crisis situations and provide emotional counseling. Directly supervised the Housing First Advocate.

Shelter Manager

Bridges Domestic and Sexual Violence Support - Nashua, NH

January 2013 to February 2017

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

AmeriCorps Member (court advocate)

Americorps Victim Assistance Program - Concord, NH

August 2012 to January 2013

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

Education

Associates Degree in Behavioral Science-2019

Granite State College - Concord, NH

Certificate in Human Services-2014

Nashua Community College - Nashua, NH

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

Sarah R. Seeley

Education

Connecticut College

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

New London, CT
Jan 2020 - May 2022

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

St. Lawrence University

Bachelor of Arts

Canton, NY
Aug 2018 - Dec 2019

- Advanced Studied Program Award (2018-2019), Dean's List (Fall 2018-Fall 2019)

Work Experience

New Hampshire Coalition Against Domestic and Sexual Violence

Public Affairs Coordinator

Concord, NH
July 2022 - Present

- Creates content to update the Coalition's website, social media, and newsletters about survivor's rights and resources to inform victims, member programs, legislators, and the public.
- Coordinates direct fundraising appeals in the Spring and Winter, annual giving campaigns, maintains the donor database, creates promotional materials for fundraising campaigns, and orchestrates timely acknowledgments to donors. Additionally, supports in coordinating member program development meetings and the Board of Directors Development Committee.
- Supports public policy needs such as tracking relevant legislation, attending legislative hearings, and assisting with the recruitment and management of the Coalition's legislative volunteer network.

Connecticut College Academic Resource Center

Econometrics Tutor

New London, CT
Aug 2020 - May 2021

- Aided 40 students per semester by describing econometric concepts and addressing issues arising in regressions to improve confidence in classwork material
- Instructed tutees on Stata software to model and solve econometric problems through regression analyses, proper use of .do files, and report results with output tables

Wayfarer Coffee Roasters, Laconia, NH

May 2021 – August 2021

Barista

- Promoted coffee and tea consumption by educating customers; selling coffee and coffee brewing equipment, accessories, and supplies; preparing and serving a variety of drinks, along with house-made liege waffles
- Created and implemented new drink recipes for house specials, such as the Blue Moon Latte to celebrate Wayfarer's 6th birthday

Internship Experience

DIS Copenhagen Media Team

Photographer

Copenhagen, Denmark
Aug 2021 - Dec 2021

- Completed three individual photo assignments and six photo drops to document abroad experiences and market towards future students
- Generated new content monthly for blog and Instagram posts, highlighting DIS student life and Danish culture to improve online presence and increase investment towards abroad programs

Co-curricular Activities

Women's Empowerment Initiative

Member

New London, CT
Jan 2020 - Present

- Collaborated with 100+ other passionate activists to practice a monologue for a fundraiser performance
- Allocated and managed time weekly to discuss upcoming events and new initiatives to enhance the organization's structure

Emily Provencher

Experience

NH Coalition Against Domestic and Sexual Violence - *Prevention Specialist*

October 2022 – Present

- Provided technical assistance and support to prevention educators at the Coalition's 12 member programs across the state to ensure that all sexual violence prevention programming followed best practices and met the needs of the community being served.
- Developed and provided support in the Granite State Respect Week annual campaign which raises awareness of teen dating violence for over 16,000 middle and high school students across the state.
- Researched and attended ongoing training to keep up on trends in the field of sexual violence prevention, particularly on health equity based approaches.
- Contributes to statewide commissions and workgroups that aim to improve comprehensive sexual violence prevention statewide.

NH Coalition Against Domestic and Sexual Violence - *AmeriCorps Victim Assistance Program Manager*

August 2021 – October 2022

- Recruited, on-boarded, trained, and supported AmeriCorps members engaging in direct service activities supporting survivors of domestic and sexual violence across New Hampshire.
- Strengthened the program's implementation of economic empowerment services and recorded data on outcomes of services.
- Provided ongoing support and training to members and host site supervisors including monthly all-day training meetings and 2-week onboarding training.
- Maintained compliant program records and submitted appropriate information and data for routine program monitoring and grant application and renewal.

Campus Compact for New Hampshire - *AmeriCorps VISTA Member: Community Education*

August 2020 – August 2021

- Developed an online tutoring partnership between the Meelia Center at Saint Anselm College and the Manchester School District which aimed to provide virtual support to students during remote and hybrid learning due to Covid-19.
- Collaborated with MSD teachers and staff to build processes for referrals and tutor pairings intended to streamline access to the program for students with limited accessibility to traditional online learning.
- Communicated and partnered with Manchester Housing Authority staff to ensure the tutoring program's ability to outreach to and support students living in public housing.
- Trained and facilitated weekly team meetings to support tutor progress and provide professional development such as outreach practices, student instruction, and remote relationship building to 70 college student staff members and 125 student volunteers.

Meelia Center for Community Engagement at Saint Anselm College - *Student Management Staff*

August 2019 - July 2020

- Facilitated one-on-one meetings and team meetings with over 90 student staff members to ensure success in managing community partnerships, volunteer support, maintaining a healthy work-life-school balance.
- Developed reflections for service learning students using dialogue skills from training by the Meelia and Intercultural Centers.
- Assisted a team of students in a fellowship to promote diversity on the Meelia Center staff in the development of an after school program aimed to empower teenage girls living in public housing in Manchester.
- Developed the service learning component of a new course with a faculty member aiming to educate students on democracy and social justice. Managed the course's semester-long project working with youth to empower them to make positive change in their community through civic action.

Education

Saint Anselm College, Manchester, NH - *Bachelor of Arts in Politics and Communication*

August 2016 - May 2020

Graduated Cum Laude 3.23 GPA. Participated in the Orvieto, Italy study abroad program Spring of Junior Year.

Coursework included: Public Speaking, Human Communication, Media Writing, Comparative Politics, and Public Policy

Awards & Honors

Paul S. Coleman Service Award: Meelia Center Partnership Award - April 2020

Pi Sigma Alpha National Honor Society in Political Science - Inducted March 2019, Presented Research February 2020

Reg. No.	Charity Name	Address	City	State	Zip	Status	Report Due
30861	NH Civics	2 White Street	Concord	NH	03301	G	5/15/2026
1652	NH Coalition Against Domestic & Sexual Violence	100 North Main Street, Suite 300	Concord	NH	03302-0353	G	11/14/2026
2664	NH Coalition for Citizens With Disabilities	54 Old Suncook Road	Concord	NH	03301	G	11/15/2025
10213	NH Coalition for Community Media	PO Box 10396	Bedford	NH	03110-0396	X	5/15/2019
4996	NH Coalition for Occupational Safety & Health	161 Londonderry Turnpike	Hookset	NH	03106	X	2/15/2025
31840	NH Coalition of Recovery Residences	20A Northwest Blvd Box 105Nashua, NH 03063	Nashua	NH	03063	G	11/15/2026
5219	NH Coalition on Substance Abuse and the Elderly	85 North State Street	Concord	NH	03301	X	11/15/2024
10388	NH Coalition to Abolish the Death Penalty	PO Box 632	Concord	NH	03302	S	5/15/2026
14597	NH Coalition to End Homelessness	66 Hanover StreetManchester, NH 03101	Manchester	NH	03101	G	5/15/2026
13927	NH Coastal Homeschoolers, Inc.	221 Old Wakefield Road	Milton	NH	03851	X	11/15/2019
6350	NH College and University Council	3 Barrell Court Suite 100	Concord	NH	03301	G	5/15/2026
15684	NH Comets Junior Olympic Softball	PO Box 1692	Concord	NH	03302-1692	G	1/15/2027
6335	NH Community Action Association, Inc.	PO Box 5040	Manchester	NH	03108	G	7/15/2026
2665	NH Community Loan Fund	7 Wall Street	Concord	NH	03301	G	11/15/2026
14275	NH Community Rights Network, Inc.	15 Hemlock Drive	Belmont	NH	03220	G	5/15/2027
16374	NH Community Theatre Association	PO Box 1518	Nashua	NH	03061-1518	G	5/15/2027
5500	NH Conflict Resolution Association	PO Box 1491	Dover	NH	03821	X	5/15/2023
19360	NH Congress of Parents & Teachers (Derry)	24 Maxwell Drive	Derry	NH	03038	G	11/14/2026
19713	NH Congress of Parents & Teachers, Maple Wood PTA	184 Maple Street Extension	Somersworth	NH	03878	X	11/15/2024
35763	NH Congress of Parents and Teachers, DBA William T Barron PTA	55 Butler Street	Salem	NH	03079	G	11/15/2026
34444	NH Congress of Parents and Teachers-Alton Central School PTSA	C/O 41 School Street	Alton	NH	03809	G	2/14/2027
14109	NH Congress of Parents Atkinson Academy, PTA	17 Academy Avenue	Atkinson	NH	03811	G	12/15/2025
11541	NH Congress of Parents McDonough School PTA	550 Lowell Street	Manchester	NH	03104	X	12/15/2017
14341	NH Congress of Parents Rye PTA	461 Sagamore Road	Rye	NH	03870	X	11/15/2021
18273	NH Congress of Parents, Westmoreland PTA	40 Glebe Road	Westmoreland	NH	03467	G	12/15/2026
16174	NH Congress Parents & Teachers - Dover Middle School PTA	16 Daley Drive	Dover	NH	03820	G	11/14/2026
34868	NH Council for the Social Studies	PO Box 475	Concord	NH	03302	G	5/15/2027
6132	NH Council on Problem Gambling	100 North Main StreetConcord, NH 03301	Concord	NH	03301	G	11/15/2025
4186	NH D.A.R.E. Officers Association, Inc.	326 Mast RoadGoffstown, NH 03045	Goffstown	NH	03045	G	5/15/2026
33054	NH Dance Collaborative, Inc.	1277 Chestnut Street	Manchester	NH	03104	X	5/15/2022
33151	NH Democracy Fund	PO Box 176	Portsmouth	NH	03802	G	5/15/2026
15919	NH Dental Society Foundation, Inc.	23 South State Street	Concord	NH	03301	G	5/15/2026
2667	NH Dental Society Relief Fund	23 South State Street	Concord	NH	03301	G	5/15/2026