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**ATTORNEY GENERAL**  
**DEPARTMENT OF JUSTICE** JUN 11 '20 AM 11:56 DAS

33 CAPITOL STREET  
CONCORD, NEW HAMPSHIRE 03301-6397

GORDON J. MACDONALD  
ATTORNEY GENERAL



JANE E. YOUNG  
DEPUTY ATTORNEY GENERAL

June 8, 2020

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

Your Excellency and Members of the Council:

**REQUESTED ACTION**

Authorize the Department of Justice (DOJ) to enter into subgrants with the programs listed below in the amount of \$100,000 to support the enhancement of Child Advocacy Center (CAC) services effective upon Governor and Executive Council approval through June 30, 2021. 100% General Funds.

Funding is available in account number 02-020-200010-2601-073, Department of Justice, Attorney General, Grants Non-Federal as follows:

Account	Subrecipient	Vendor #	SFY 2021 Subgrant
073-500574	Strafford County Child Advocacy Center	177478-B008	\$9,000.00
073-500575	The Granite State Children's Alliance	172495-B001	\$37,000.00
073-500575	The Child Advocacy Center of Carroll County	165511-B001	\$9,000.00
073-500575	Mary Hitchcock Memorial Hospital (CAC at CHaD)	177160-B002	\$18,000.00
073-500574	Merrimack County Child Advocacy Center	177435-B005	\$9,000.00
073-500575	Child Advocacy Center of Coos County, Inc.	167955-B001	\$9,000.00
073-500575	Seacoast Child Advocacy Center, Inc.	158817-B001	\$9,000.00
	<b>TOTAL</b>		<b>\$100,000.00</b>

His Excellency, Governor Christopher T. Sununu  
and the Honorable Council  
June 8, 2020  
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### EXPLANATION

The purpose of a Child Advocacy Center (CAC) is to standardize the investigation of child abuse and neglect cases and to 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 that all aspects of a case are examined.

The DOJ is requesting approval to award funding to all the CACs in the state to be used for the support of the continued provision of services to children, the implementation of evidence-based practices, and the enhancement of community outreach and education. The funding is available in the DOJ 2020-2021 budget.

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

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

Respectfully submitted,



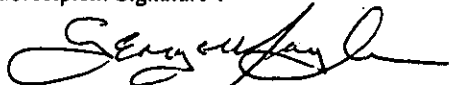
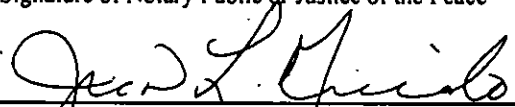

Gordon J. MacDonald,  
Attorney General

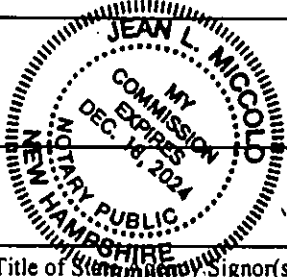
**GRANT AGREEMENT**

The State of New Hampshire and the Subrecipient 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 33 Capitol Street, Concord, NH 03301	
1.3. Subrecipient Name Strafford County		1.4. Subrecipient Address 259 County Farm Road, Suite 201, Dover, NH 03820	
1.5 Subrecipient Phone # (603) 749-2808	1.6. Account Number 02-20-20-200010-2601-0 73-500580	1.7. Completion Date 06/30/2021	1.8. Grant Limitation \$ 9,000.00
1.9. Grant Officer for State Agency Thomas Kaempfer		1.10. State Agency Telephone Number (603) 271-3658	
"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. Subrecipient Signature 1 		1.12. Name & Title of Subrecipient Signor 1 George Maglaras, Chairman	
Subrecipient Signature 2 If Applicable		Name & Title of Subrecipient Signor 2 If Applicable	
1.13. Acknowledgment: State of New Hampshire, County of <b>Strafford</b> on 4-30-20, before the undersigned officer, personally appeared the person identified in block 1.12., known to me (or satisfactorily proven) to be the person whose name is signed in block 1.11., and acknowledged that he/she executed this document in the capacity indicated in block 1.12.			
1.13.1. Signature of Notary Public or Justice of the Peace (Seal) 		1.13.2. Name & Title of Notary Public or Justice of the Peace Jean L. Miccolo, Notary Public	
1.14. State Agency Signature(s) 		1.15. Name & Title of State Agency Signor(s) Thomas Kaempfer, Administrator	
1.16. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: <u>Takmina Rakhmatova</u> Assistant Attorney General, On: <u>1/1/05/19/2020</u>			
1.17. Approval by Governor and Council (if applicable) By: _____ On: <u>1/1</u>			



*Expire*  
12/18/24

**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 Subrecipient identified in block 1.3 (hereinafter referred to as "the Subrecipient"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT A (the scope of work being hereinafter referred to as "the Project").

3. **AREA COVERED.** Except as otherwise specifically provided for herein, the Subrecipient 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 1.17), 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 B, attached hereto.
- 5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT B.
- 5.3. In accordance with the provisions set forth in EXHIBIT B, 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 Subrecipient the Grant Amount. The State shall withhold from the amount otherwise payable to the Subrecipient 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 Subrecipient for all expenses, of whatever nature, incurred by the Subrecipient in the performance hereof, and shall be the only, and the complete, compensation to the Subrecipient for the Project. The State shall have no liabilities to the Subrecipient 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 SUBRECIPIENT WITH LAWS AND REGULATIONS.** In connection with the performance of the Project, the Subrecipient 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 Subrecipient, including the acquisition of any and all necessary permits.
7. **RECORDS and ACCOUNTS.**
- 7.1. Between the Effective Date and the date three (3) years after the Completion Date the Subrecipient 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 three (3) years after the Completion Date, at any time during the Subrecipient's normal business hours, and as often as the State shall demand, the Subrecipient shall make available to the State all records pertaining to matters covered by this Agreement. The Subrecipient 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, "Subrecipient" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Subrecipient in block 1.3 of these provisions.
8. **PERSONNEL.**
- 8.1. The Subrecipient shall, at its own expense, provide all personnel necessary to perform the Project. The Subrecipient 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 Subrecipient 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 Subrecipient 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 OF 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 Subrecipient notice of such termination.
11. **EVENT OF DEFAULT; REMEDIES.**
- 11.1. Any one or more of the following acts or omissions of the Subrecipient 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 Subrecipient 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 Subrecipient notice of termination; and
- 11.2.2 Give the Subrecipient 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 Subrecipient during the period from the date of such notice until such time as the State determines that the Subrecipient has cured the Event of Default shall never be paid to the Subrecipient; and
- 11.2.3 Set off against any other obligation the State may owe to the Subrecipient 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 Subrecipient 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 Subrecipient 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 Subrecipient from any and all liability for damages sustained or incurred by the State as a result of the Subrecipient'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 Subrecipient hereunder, the Subrecipient, may terminate this Agreement without cause upon thirty (30) days written notice.
13. **CONFLICT OF INTEREST.** No officer, member of employee of the Subrecipient, 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

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- 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. **SUBRECIPIENT'S RELATION TO THE STATE.** In the performance of this Agreement the Subrecipient, its employees, and any subcontractor or subgrantee of the Subrecipient are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Subrecipient 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 Subrecipient 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 Subrecipient other than as set forth in Exhibit A without the prior written consent of the State.
  16. **INDEMNIFICATION.** The Subrecipient 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 Subrecipient or subcontractor, or subgrantee or other agent of the Subrecipient. 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 AND BOND.**
    - 17.1 The Subrecipient 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 workmen's compensation and employees liability insurance for all employees engaged in the performance of the Project, and
      - 17.1.2 Comprehensive public 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. Each policy shall contain a clause prohibiting cancellation or modification of the policy earlier than ten (10) days after written notice thereof has been received by the State.
  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 Subrecipient.
  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 provisions set forth in Exhibit C hereto are incorporated as part of this agreement.

GP

**EXHIBIT A**

**-SCOPE OF SERVICES-**

1. Strafford County as Subrecipient shall receive a subgrant from the New Hampshire Department of Justice (DOJ) for the Child Advocacy Center expenses and services provided for forensic child advocacy interviews.
2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in Exhibit B. 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 15<sup>th</sup> 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 should be maintained for at least three (3) years after the close of the project.
4. Subrecipient shall be required to submit an annual grant application to the DOJ for review and compliance.
5. 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.
6. All correspondence and submittals shall be directed to:  
NH Department of Justice  
Grants Management Unit  
33 Capitol Street  
Concord, NH 03301  
603-271-1261 or Tanya.pitman@doj.nh.gov

(JPW)

**EXHIBIT B**

**-METHOD OF PAYMENT-**

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT A.
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 P-37 section 1.8.
  - 3a. The Subrecipient shall be awarded an amount not to exceed \$9,000.00 of the total Grant Limitation from Governor and Council approval or 07/01/20, whichever is later, through 06/30/21, with approved expenditure reports. This shall be contingent on continued state funding appropriation and program performance.
4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval.



**EXHIBIT C**

**-SPECIAL PROVISIONS-**

1. Subrecipient shall also be compliant at all times with the terms, conditions and specifications detailed in the Special Conditions, which are subject to annual review.

Subrecipient Initials

GW

Date

4-30-10



**EXHIBIT C**

DOJ State Funding

*SPECIAL CONDITIONS*

1. The Subrecipient authorizes the New Hampshire Department of Justice (DOJ) and its representatives, access to and the right to examine all records, books, paper or documents related to this subgrant.
2. Discrimination Findings - The Subrecipient assures that in the event that a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the ground of race, religion, national origin, sex, or disability against a recipient of victim assistance formula funds under this award, the recipient will forward a copy of the findings to the DOJ.
3. The Subrecipient understands that subgrants 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.
4. The Subrecipient agency agrees that, should they employ a former member of the DOJ that employee or their relative shall not perform work on or be billed to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the DOJ for the life of the subgrant without the express approval of the DOJ.
5. 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 to generate program income is granted, the Subrecipient agrees that there must be a sliding scale that starts at zero, and that all program income will be totally expended on grant allowable activities by the end of the funding cycle.
6. 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.
7. The Subrecipient agrees that if a financial audit of the agency is performed, whether it be an audit under 2 CFR or not, the Subrecipient agrees to provide a copy of the audit and any associated management letters to the DOJ, Grants Management Unit. The Single Audit report must be submitted to the Grants Management Unit within 9 months after the Subrecipient's year-end or one month after the issuance of the audit.



**EXHIBIT C**

8. 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., 990-EZ), as several sources already provide searchable online databases of such financial statements.
9. The Subrecipient, if a non-profit organization, must certify their non-profit status by submitting a statement to 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 NH stating that the Subrecipient is a non-profit organization operating within the state, or:
  - A copy of the sub-grantee's state certificate of incorporation that substantiates its non-profit status
- Subrecipients that are local non-profit affiliates of state or national non-profits should also have a statement by the parent organization that the Subrecipient is a local non-profit affiliate.
10. 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) prior approval is required. Prior approval requests require additional justification.

*I have read and understand all 10 special conditions contained in this document:*

George Maglaras, Chairman, Strafford County Board of Commissioners

\_\_\_\_\_  
Name and Title of Authorized Representative

\_\_\_\_\_  
April 30, 2020

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Strafford County, 259 County Farm Road, Suite 204, Dover, NH 03820

\_\_\_\_\_  
Name and Address of Agency

COMMISSIONERS  
GEORGE MAGLARAS,  
Chairman  
ROBERT J. WATSON, Vice  
Chairman  
DEANNA S. ROLLO, Clerk

TREASURER  
PAMELA J. ARNOLD

COUNTY ADMINISTRATOR  
RAYMOND F. BOWER

STRAFFORD COUNTY  
COMMISSIONERS  
WILLIAM A. GRIMES  
Justice & Administration Building  
259 County Farm Road, Suite 204  
Dover, New Hampshire 03820  
Telephone: (603)742-1458  
Fax: (603) 743-4407



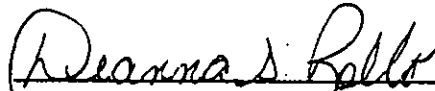
CERTIFICATE OF AUTHORITY

I, Deanna Rollo, Clerk of the Strafford County Board of Commissioners, do hereby certify that:

1. I am a duly elected Officer of Strafford County.
2. The following is a true copy of the resolution duly adopted at a meeting of the Strafford County Commissioners duly held on April 30th, 2020:

RESOLVED: That the Chairman of the Strafford County Board of Commissioners is hereby authorized on behalf of this County to enter into the said contract with the State of New Hampshire Department of Justice and to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, as he may deem necessary, desirable or appropriate.

3. The forgoing resolutions have not been amended or revoked, and remain in full force and effect as of April 30th, 2020
4. George Maglaras is the duly elected Chairman of the Strafford County Board of Commissioners.

  
Deanna S. Rollo, Clerk

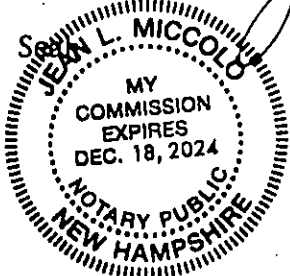
Date: April 30, 2020

Notary

State of New Hampshire, County of Strafford

On this day, April 30, 2020, Deanna S. Rollo  
personally appeared and was satisfactorily proven to be the person whose name appears above, and  
acknowledged s/he executed this document in the capacity indicated.

Notary Signature  My Commission Expires 12/18/2024





## CERTIFICATE OF COVERAGE

The New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) is organized under the New Hampshire Revised Statutes Annotated, Chapter 5-B, Pooled Risk Management Programs. In accordance with those statutes, its Trust Agreement and bylaws, Primex<sup>3</sup> is authorized to provide pooled risk management programs established for the benefit of political subdivisions in the State of New Hampshire.

Each member of Primex<sup>3</sup> is entitled to the categories of coverage set forth below. In addition, Primex<sup>3</sup> may extend the same coverage to non-members. However, any coverage extended to a non-member is subject to all of the terms, conditions, exclusions, amendments, rules, policies and procedures that are applicable to the members of Primex<sup>3</sup>, including but not limited to the final and binding resolution of all claims and coverage disputes before the Primex<sup>3</sup> Board of Trustees. The Additional Covered Party's per occurrence limit shall be deemed included in the Member's per occurrence limit, and therefore shall reduce the Member's limit of liability as set forth by the Coverage Documents and Declarations. The limit shown may have been reduced by claims paid on behalf of the member. General Liability coverage is limited to Coverage A (Personal Injury Liability) and Coverage B (Property Damage Liability) only. Coverage's C (Public Officials Errors and Omissions), D (Unfair Employment Practices), E (Employee Benefit Liability) and F (Educator's Legal Liability Claims-Made Coverage) are excluded from this provision of coverage.

The below named entity is a member in good standing of the New Hampshire Public Risk Management Exchange. The coverage provided may, however, be revised at any time by the actions of Primex<sup>3</sup>. As of the date this certificate is issued, the information set out below accurately reflects the categories of coverage established for the current coverage year.

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

<b>Participating Member:</b> Strafford County 259 County Farm Road Dover, NH 03820	<b>Member Number:</b> 605	<b>Company Affording Coverage:</b> NH Public Risk Management Exchange - Primex <sup>3</sup> Bow Brook Place 46 Donovan Street Concord, NH 03301-2624
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Type of Coverage	Effective Date (mm/dd/yyyy)	Expiration Date (mm/dd/yyyy)	Limits - NH Statutory Limits May Apply
<input checked="" type="checkbox"/> <b>General Liability (Occurrence Form)</b> <b>Professional Liability (describe)</b> <input type="checkbox"/> Claims Made <input type="checkbox"/> Occurrence	1/1/2020	1/1/2021	Each Occurrence    \$ 1,000,000
			General Aggregate    \$ 2,000,000
			Fire Damage (Any one fire)
			Med Exp (Any one person)
<input type="checkbox"/> <b>Automobile Liability</b> Deductible    Comp and Coll: \$1,000 <input type="checkbox"/> Any auto			Combined Single Limit (Each Accident) Aggregate
<input type="checkbox"/> <b>Workers' Compensation &amp; Employers' Liability</b>			<input type="checkbox"/> Statutory
			Each Accident
			Disease - Each Employee
			Disease - Policy Limit
<input type="checkbox"/> <b>Property (Special Risk Includes Fire and Theft)</b>			Blanket Limit, Replacement Cost (unless otherwise stated)

**Description:** In regards to Grant Agreement, the certificate holder is named as Additional Covered Party, but only to the extent liability is based solely on the negligence or wrongful acts of the member, its employees, agents, officials or volunteers. This coverage does not extend to others. Any liability resulting from the negligence or wrongful acts of the Additional Covered Party, or their employees, agents, contractors, members, officers, directors or affiliates is not covered.

<b>CERTIFICATE HOLDER:</b>	<input checked="" type="checkbox"/>	Additional Covered Party	<input type="checkbox"/>	Loss Payee	Primex <sup>3</sup> - NH Public Risk Management Exchange
					By: <i>Mary Beth Powell</i>
State of NH - Department of Justice 33 Capitol St Concord, NH 03301					Date: 3/5/2020    mpurcell@nhprimex.org
					Please direct inquires to: Primex <sup>3</sup> Claims/Coverage Services 603-225-2841 phone 603-228-3833 fax



## CERTIFICATE OF COVERAGE

The New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) is organized under the New Hampshire Revised Statutes Annotated, Chapter 5-B, Pooled Risk Management Programs. In accordance with those statutes, its Trust Agreement and bylaws, Primex<sup>3</sup> is authorized to provide pooled risk management programs established for the benefit of political subdivisions in the State of New Hampshire.

Each member of Primex<sup>3</sup> is entitled to the categories of coverage set forth below. In addition, Primex<sup>3</sup> may extend the same coverage to non-members. However, any coverage extended to a non-member is subject to all of the terms, conditions, exclusions, amendments, rules, policies and procedures that are applicable to the members of Primex<sup>3</sup>, including but not limited to the final and binding resolution of all claims and coverage disputes before the Primex<sup>3</sup> Board of Trustees. The Additional Covered Party's per occurrence limit shall be deemed included in the Member's per occurrence limit, and therefore shall reduce the Member's limit of liability as set forth by the Coverage Documents and Declarations. The limit shown may have been reduced by claims paid on behalf of the member. General Liability coverage is limited to Coverage A (Personal Injury Liability) and Coverage B (Property Damage Liability) only. Coverage's C (Public Officials Errors and Omissions), D (Unfair Employment Practices), E (Employee Benefit Liability) and F (Educator's Legal Liability Claims-Made Coverage) are excluded from this provision of coverage.

The below named entity is a member in good standing of the New Hampshire Public Risk Management Exchange. The coverage provided may, however, be revised at any time by the actions of Primex<sup>3</sup>. As of the date this certificate is issued, the information set out below accurately reflects the categories of coverage established for the current coverage year.

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

<b>Participating Member:</b> Strafford County 259 County Farm Road Dover, NH 03820	<b>Member Number:</b> 605	<b>Company Affording Coverage:</b> NH Public Risk Management Exchange - Primex <sup>3</sup> Bow Brook Place 48 Donovan Street Concord, NH 03301-2624
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Type of Coverage	Effective Date (mm/dd/yyyy)	Expiration Date (mm/dd/yyyy)	Limits - NH Statutory Limits May Apply (No)
<input type="checkbox"/> General Liability (Occurrence Form) <input type="checkbox"/> Professional Liability (describe) <input type="checkbox"/> Claims Made <input type="checkbox"/> Occurrence			Each Occurrence General Aggregate Fire Damage (Any one fire) Med Exp (Any one person)
<input type="checkbox"/> Automobile Liability Deductible    Comp and Coll: <input type="checkbox"/> Any auto			Combined Single Limit (Each Accident) Aggregate
<input checked="" type="checkbox"/> Workers' Compensation & Employers' Liability	1/1/2020	1/1/2021	<input checked="" type="checkbox"/> Statutory Each Accident      \$2,000,000 Disease - Each Employee      \$2,000,000 Disease - Policy Limit
<input type="checkbox"/> Property (Special Risk Includes Fire and Theft)			Blanket Limit, Replacement Cost (unless otherwise stated)

**Description:** Proof of Primex Member coverage only.

<b>CERTIFICATE HOLDER:</b>	<b>Additional Covered Party</b>	<b>Loss Payee</b>	Primex <sup>3</sup> - NH Public Risk Management Exchange
NH Department of Justice 33 Capitol St Concord, NH 03301			By: <i>Mary Beth Purcell</i>
			Date: 3/5/2020 mpurcell@nhprimex.org
			Please direct inquires to: <b>Primex<sup>3</sup> Claims/Coverage Services</b> 603-225-2841 phone 603-228-3833 fax



## Primex<sup>3</sup> Contract Review

Member Name: Strafford County

Title of Contract: Department of Justice Grant

Member Contact: Diane Legere

Date: March 5, 2020

Dear Diane,

Thank you very much for sending us your contract for review and feedback. By working together, we can hopefully improve the contract's alignment with coverage and minimize your assumption of liability. Our review, as your pooled coverage provider, is specifically focused on language that transfers liabilities through indemnification clauses, additional insured certificates and waivers of rights, such as our right to recoup loss payments on your behalf through subrogation. In addition to considering our feedback, we strongly recommend that you review the contract in its entirety with your legal counsel. We have included below language from our insuring document that explains the scope and limits of coverage available for your contractual promises to defend and indemnify third parties. Our recommendations provided on this form do not increase or decrease the coverage available for contractual liability.

Recommendations:

*The indemnification clause in Paragraph 16 is limited to the restrictions below.*

We appreciate your commitment to risk management, and hope this review is helpful to you. Please don't hesitate to call us if you have any questions or if we can be of further assistance.

Thank you,

Amy Poole

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**Contractual Liability  
(assumption of liability)**

**\$1,000,000 per written contract to assume liability of third party  
\$1,000,000 aggregate for the policy period**

Under no circumstances shall there be coverage for your contractual obligations to defend, hold harmless or indemnify; i.e., assume liability, for: (1) architects, engineers or surveyors, or any of their business entities, employers, employees, contractors, subcontractors or agents; (2) your employees or officials; and (3) any person or entity with respect to any occurrences, incidents or events that transpired before you assumed the contractual liability to defend, indemnify or hold harmless such person or entity.


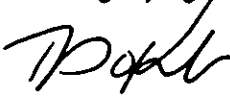
However, we will cover certain contractual assumptions of liability to defend, indemnify or hold harmless a third party subject to the following terms and conditions. Our coverage of a written contractual obligation of a Member or covered entity to assume liability for; i.e. defend, indemnify or hold harmless, a third party shall be (1) subject to and limited by all terms, conditions, exclusions and the specific Contractual Liability sublimit set forth in the Public Entity Coverage Documents and Declarations; (2) limited to bodily injury and property damage claims under Coverage A, Personal Injury Liability, and Coverage B, Property Damage Liability; and (3) not in addition to or stacked upon any coverage we have extended to the third party through an Additional Covered Party certificate under Amendment #3.

## GRANT AGREEMENT

The State of New Hampshire and the Subrecipient hereby  
Mutually agree as follows:

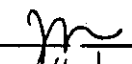
### GENERAL PROVISIONS

#### 1. Identification and Definitions.

1.1. State Agency Name <b>New Hampshire Department of Justice</b>		1.2. State Agency Address <b>33 Capitol Street, Concord, NH 03301</b>	
1.3. Subrecipient Name <b>The Granite State Children's Alliance</b>		1.4. Subrecipient Address <b>72 South River Road, Suite 202, Bedford, NH 03110</b>	
1.5 Subrecipient Phone # <b>(603) 864-0215</b>	1.6. Account Number <b>02-20-20-200010-2601-0 73-500581</b>	1.7. Completion Date <b>06/30/2021</b>	1.8. Grant Limitation <b>\$ 37,000.00</b>
1.9. Grant Officer for State Agency <b>Thomas Kaempfer</b>		1.10. State Agency Telephone Number <b>(603) 271-3658</b>	
"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. Subrecipient Signature 1 		1.12. Name & Title of Subrecipient Signor 1 <b>Joy Barrett Chief Executive Officer</b>	
Subrecipient Signature 2 <i>If Applicable</i>		Name & Title of Subrecipient Signor 2 <i>If Applicable</i>	
1.13. Acknowledgment: State of New Hampshire, County of _____, before the undersigned officer, personally appeared the person identified in block 1.12., known to me (or satisfactorily proven) to be the person whose name is signed in block 1.11., and acknowledged that he/she executed this document in the capacity indicated in block 1.12.			
1.13.1. Signature of Notary Public or Justice of the Peace  (Seal)			
1.13.2. Name & Title of Notary Public or Justice of the Peace			
1.14. State Agency Signature(s) 		1.15. Name & Title of State Agency Signor(s) <b>Thomas Kaempfer, Administrator</b>	
1.16. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)			
By: <b>Takmina Rakhmatova</b>		Assistant Attorney General, On: <b>5/19/2020</b>	
1.17. 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 Subrecipient identified in block 1.3 (hereinafter referred to as "the Subrecipient"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT A (the scope of work being hereinafter referred to as "the Project").

3. **AREA COVERED.** Except as otherwise specifically provided for herein, the Subrecipient 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 1.17), 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 B, attached hereto.
- 5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT B.
- 5.3. In accordance with the provisions set forth in EXHIBIT B, 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 Subrecipient the Grant Amount. The State shall withhold from the amount otherwise payable to the Subrecipient 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 Subrecipient for all expenses, of whatever nature, incurred by the Subrecipient in the performance hereof, and shall be the only, and the complete, compensation to the Subrecipient for the Project. The State shall have no liabilities to the Subrecipient 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 SUBRECIPIENT WITH LAWS AND REGULATIONS.** In connection with the performance of the Project, the Subrecipient 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 Subrecipient, including the acquisition of any and all necessary permits.
7. **RECORDS and ACCOUNTS.**
- 7.1. Between the Effective Date and the date three (3) years after the Completion Date the Subrecipient 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 three (3) years after the Completion Date, at any time during the Subrecipient's normal business hours, and as often as the State shall demand, the Subrecipient shall make available to the State all records pertaining to matters covered by this Agreement. The Subrecipient 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, "Subrecipient" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Subrecipient in block 1.3 of these provisions.
8. **PERSONNEL.**
- 8.1. The Subrecipient shall, at its own expense, provide all personnel necessary to perform the Project. The Subrecipient 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 Subrecipient 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 Subrecipient 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 Subrecipient notice of such termination.
11. **EVENT OF DEFAULT: REMEDIES.**
- 11.1. Any one or more of the following acts or omissions of the Subrecipient 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 Subrecipient 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 Subrecipient notice of termination; and
- 11.2.2 Give the Subrecipient 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 Subrecipient during the period from the date of such notice until such time as the State determines that the Subrecipient has cured the Event of Default shall never be paid to the Subrecipient; and
- 11.2.3 Set off against any other obligation the State may owe to the Subrecipient 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 Subrecipient 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 Subrecipient 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 Subrecipient from any and all liability for damages sustained or incurred by the State as a result of the Subrecipient'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 Subrecipient hereunder, the Subrecipient, may terminate this Agreement without cause upon thirty (30) days written notice.
13. **CONFLICT OF INTEREST.** No officer, member of employee of the Subrecipient, 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

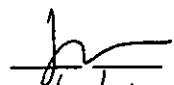
  
4/21/20



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. **SUBRECIPIENT'S RELATION TO THE STATE.** In the performance of this Agreement the Subrecipient, its employees, and any subcontractor or subgrantee of the Subrecipient are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Subrecipient 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 Subrecipient 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 Subrecipient other than as set forth in Exhibit A without the prior written consent of the State.
16. **INDEMNIFICATION.** The Subrecipient 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 Subrecipient or subcontractor, or subgrantee or other agent of the Subrecipient. 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 AND BOND.**
- 17.1 The Subrecipient 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 workmen's compensation and employees liability insurance for all employees engaged in the performance of the Project, and
- 17.1.2 Comprehensive public 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. Each policy shall contain a clause prohibiting cancellation or modification of the policy earlier than ten (10) days after written notice thereof has been received by the State.
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 Subrecipient.
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 provisions set forth in Exhibit C hereto are incorporated as part of this agreement.

  
4/26/20

**EXHIBIT A**

**-SCOPE OF SERVICES-**

1. The Granite State Children's Alliance as Subrecipient shall receive a subgrant from the New Hampshire Department of Justice (DOJ) for expenses incurred and services provided for forensic child advocacy interviews and direct victim services provided by the Subrecipient.
2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in Exhibit B. 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 15<sup>th</sup> 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 three (3) years after the close of the project.
4. Subrecipient shall be required to submit an annual grant application to the DOJ for review and compliance.
5. 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.
6. All correspondence and submittals shall be directed to:  
NH Department of Justice  
Grants Management Unit  
33 Capitol Street  
Concord, NH 03301  
603-271-1261 or Tanya.pitman@doj.nh.gov

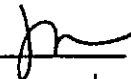
Subrecipient Initials JP  
Date 4/21/20

**EXHIBIT B**

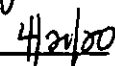
**-METHOD OF PAYMENT-**

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT A.
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 P-37 section 1.8.
  - 3a. The Subrecipient shall be awarded an amount not to exceed \$37,000.00 of the total Grant Limitation from Governor and Council approval or 07/01/20, whichever is later until 06/30/21, with approved expenditure reports. This shall be contingent on continued state funding appropriation and program performance.
4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval.

Subrecipient Initials



Date



**EXHIBIT C**

**-SPECIAL PROVISIONS-**

1. Subrecipient shall also be compliant at all times with the terms, conditions and specifications detailed in the Special Conditions, which are subject to annual review.


Subrecipient Initials ju  
Date 4/21/20

**EXHIBIT C**

DOJ State Funding

*SPECIAL CONDITIONS*

1. 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.
2. Discrimination Findings - The Subrecipient assures that in the event that a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the ground of race, religion, national origin, sex, or disability against a recipient of victim assistance formula funds under this award, the recipient will forward a copy of the findings to the DOJ.
3. The Subrecipient understands that subgrants 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.
4. The Subrecipient agency agrees that, should they employ a former member of the DOJ, that employee or their relative shall not perform work on or be billed to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the DOJ for the life of the subgrant without the express approval of the DOJ.
5. 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 to generate program income is granted, the Subrecipient agrees that there must be a sliding scale that starts at zero, and that all program income will be totally expended on grant allowable activities by the end of the funding cycle.
6. 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.
7. The Subrecipient agrees that if a financial audit of the agency is performed, whether it be an audit under 2 CFR or not, the Subrecipient agrees to provide a copy of the audit and any associated management letters to the DOJ, Grants Management Unit. The Single Audit report must be submitted to the Grants Management Unit within 9 months after the Subrecipient's year-end or one month after the issuance of the audit.

Subrecipient Initials   
Date 4/21/20

**EXHIBIT C**

8. 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., 990-EZ), as several sources already provide searchable online databases of such financial statements.
9. The Subrecipient, if a non-profit organization, must certify their non-profit status by submitting a statement to 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 NH stating that the Subrecipient is a non-profit organization operating within the state, or:
  - A copy of the sub-grantee's state certificate of incorporation that substantiates its non-profit status
- Subrecipients that are local non-profit affiliates of state or national non-profits should also have a statement by the parent organization that the Subrecipient is a local non-profit affiliate.
10. 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 from OVC. Prior approval requests require additional justification.

*I have read and understand all 10 special conditions contained in this document:*

Joy Barrett Chief Executive Officer

Name and Title of Authorized Representative

[Signature]

Signature

4/21/2020

Date

Granite State Childrens Alliance 72 South River Rd, Suite 202  
Bedford, NH 03110

Name and Address of Agency

Subrecipient Initials

[Signature]

Date

4/21/20

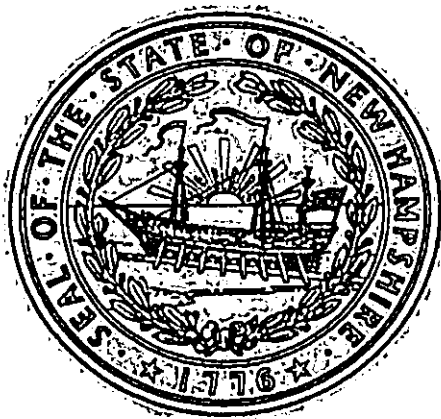
**State of New Hampshire**  
**Department of State**

**CERTIFICATE**

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that THE GRANITE STATE CHILDREN'S ALLIANCE is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on November 24, 2003. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 456237

Certificate Number: 0004885063

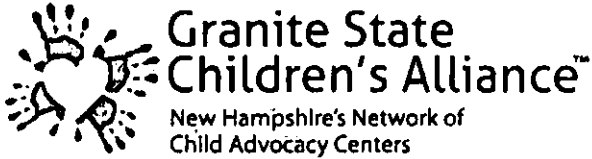


IN TESTIMONY WHEREOF,  
I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 6th day of April A.D. 2020.

A handwritten signature in black ink, appearing to read "Wm Gardner".

William M. Gardner  
Secretary of State

*Wm Gardner*  
4/24/20



72 South River Road, Suite 202  
Bedford, NH 03110

### Certificate of Authority

I, Andy Crews, Chairman of the Board of Directors of the Granite State Children's Alliance, do hereby certify that:

1. I am a duly elected officer of the Granite State Children's Alliance.
2. The following is true of the adopted slate of officers elected at a meeting of the Granite State Children's Alliance held on October 11<sup>th</sup> 2018.

**Resolved:** That the Chief Executive Officer is hereby authorized on behalf of Granite State Children's Alliance to enter into the said contract with the State of New Hampshire – Department of Justice and to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, as he/she may deem necessary, desirable or appropriate.

3. The forgoing resolutions have not been amended or revoked and remain in full force and effect as of the 23<sup>th</sup> day of April 2020. This authority shall remain valid for thirty (30) days from the date of this Certificate of Authority.
4. Joy Barrett is the Chief Executive Officer of the Granite State Children's Alliance.

Andy Crews  
Board Chairman, Granite State Children's Alliance

STATE OF NEW HAMPSHIRE

County of Hillsborough

The forgoing instrument was acknowledged before me on 04/23/2020 by H. Andy Crews.

Signature of Notary Public of Justice of the Peace

Sarah Y. Cadden

Name and title of Notary Public of Justice of the Peace

(Notary Seal)

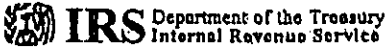


Commission Expires \_\_\_\_\_

*Handwritten:* 4/24/20







Department of the Treasury  
Internal Revenue Service

Cincinnati Service Center  
CINCINNATI OH 45999-0038

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

00014152

BODC: TE

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

15739

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

Dear Taxpayer:

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

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

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

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

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

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

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

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

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

*Handwritten signature and date: 4/24/20*

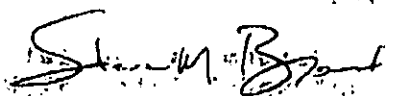
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March 16, 2020 ALTR 4168C  
74-3186259 000000 00  
00014153

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

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

Thank you for your cooperation.

Sincerely yours,



Steve M. Brown, Operations Manager  
Operations 3-CIN



# Granite State Children's Alliance™

New Hampshire's Network of  
Child Advocacy Centers

Key Personnel  
FY2020

Key Personnel responsible for meeting the terms and conditions of the VOCA agreement

Name	Title	Annual Salary
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Joy Barrett	Chief Executive Officer	\$114,000.00
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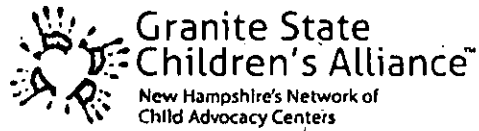
*The CEO of the Granite State Children's Alliance is responsible for the operations and administration of the Hillsborough County Child Advocacy Centers (Nashua and Manchester), the Monadnock Region Child Advocacy Center (Keene) and the Greater Lakes Child Advocacy Center. This position is also responsible for the operation of the NH Chapter which represents the network for Child Advocacy Centers in NH.*

Nicole Ledoux	Victim Services Quality Assurance Director	\$80,000.00
---------------	--	-------------

*The Victim Service Quality Assurance Director position will work with all Child Advocacy Centers and MDT from around New Hampshire to assess gaps in victim service and practice regionally, plan with local teams to make improvements, and guide and support the implementation of recommendations with the CAC/MDT. Guiding our CAC/MDT improvement efforts with priority on the victim's needs ensures that our CACs in NH are providing a high quality, victim centered, trauma informed forensic interviewing services. Additionally, that the services serve the complex needs of victims of sexual and physical abuse in a way that helps victims heal, survive and thrive.*

Meghan Noyes	Director of Program Services	\$63,314.00
--------------	------------------------------	-------------

*The Director of Program Services of the Granite State Children's Alliance is responsible for the day to day service delivery of the Hillsborough County Child Advocacy Centers (Nashua and Manchester), the Monadnock Region Child Advocacy Center (Keene) and the Greater Lakes Child Advocacy Center. Among other responsibilities, this position includes oversight and supervisor of the Forensic Interviewer and Family Support Specialist positions in those four Child Advocacy Centers.*



**Director of Program Services**  
**Job Description**

**REPORTS TO:** Executive Director

**NATURE AND SCOPE:**

The Director of Program Services oversees the coordination and administration of forensic interviewing, family advocacy and case management services in all GSCA CAC programs (Hillsborough CAC, Monadnock Region CAC and Greater Lakes CAC). Provides oversight for the scheduling of interviews and ensures adequate staffing of the center(s). Responsible for peer review and ensuring forensic interview specialists are utilizing interview protocol and incorporating best practices from the field. Shall provide support services to children and family members; assist participants in the Center's multidisciplinary team; assist in the coordination of multi-agency case review; conduct forensic interviews when applicable and provide community education, outreach and prevention of child maltreatment.

**ESSENTIAL FUNCTIONS:**

- Provide direct supervision to program coordinators and Americorps Advocates ensuring quality services are provided to participating agencies including child protection, law enforcement, prosecutors, medical and mental health personnel.
- Organize and facilitate an agency-wide peer review process. Provide constructive feedback to forensic interview specialists.
- Ensure that program activities operate within the policies and procedures of the organization. Develop protocols, policies and procedures for new programs or initiatives.
- Familiarize self with trends in the field, best practice and current research through attendance at training events, reading literature and participating in on-line blogs or list serves.
- Consistently demonstrates professional behaviors and leadership skills that are in support of the vision, mission, and philosophy of the Granite State Children's Alliance at both the organizational and community level.
- Works with the executive director to research the need for new initiatives or programs. Develop and implement new initiatives or programs, utilizing best practices, with support from executive director, program staff and collaborating partners.
- Communicates effectively and functions in a collaborative manner within all levels of the organization, with participating agencies and within the community.
- Performs such other duties as assigned by the executive director.

*Handwritten signature and date: 4/27/20*

- Participate in community collaboratives for agency recognition and resource development.
- Maintains a positive relationship with Multidisciplinary team members so as to ensure program success. Offers training to Multidisciplinary team members as needed.
- Assists in the gathering and reporting of program data, quality assurance and outcome evaluation as assigned.
- Participates in agency fundraising activities and projects.
- Facilitates Pre and Post Interview meetings with MDT members and families on an as needed basis.
- Conducts Forensic Interviews of Children ages 3 to 17 on an as needed basis.

**MINIMUM KNOWLEDGE, SKILLS AND ABILITIES REQUIRED:**

- Bachelor's degree in social work, criminal justice, psychology or related field.
- Three years previous experience in a child advocacy center setting.
- Strong communication and interpersonal skills so as to maintain strong, positive relationships with individuals of diverse backgrounds, cultures and experiences.
- Demonstrated ability to give and receive feedback from peers and team members.
- Demonstrated writing skills to develop internal written communication such as policies and procedures and external educational or informational materials.
- Advanced knowledge of the child forensic interview, including but not limited to, a working knowledge of dynamics of child sexual abuse, working knowledge of law enforcement, ability to engage children of all ages in an interview-type setting, protocol required for a valid interview defensible in court.
- Strong relationships with community members especially members of the multidisciplinary team.
- Demonstrated strong and creative problem solving skills.
- Strong organizational skills.

**In accordance with the Americans With Disabilities Act, the above is intended to summarize the essential functions of and requirements for the performance of this job. It is not meant to be an exhaustive list of miscellaneous duties and responsibilities that may be requested in the performance of this job.**

*jm*  
4/24/20

MEGHAN E. NOYES



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**PERSONAL ATTRIBUTES/CAPABILITIES**

Strong communication skills-Honest-Dependable  
Enthusiastic-Dedicated-Accountable-Patient  
Empathetic-Flexible-Multi-Tasking

- Very hard working and eager to be involved in victim services
- Inspired to excel and able to perform best with others
- Proven excellence in verbal communication skills with past and present jobs
- Able to handle high-intensity situations, with quick physical and mental responses
- Motivated to obtain personal goals and assist others in reaching theirs

**EDUCATION**

Bachelor of Arts Degree in Criminal Justice, Plymouth State University, May 2006  
3.7 GPA on 4.0 basis

Associates Degree in Criminal Justice, McIntosh College, Dover NH, May 2004  
3.87 GPA on 4.0 basis

Certified Part-time NH Police Officer, December 2008.

Nationally Trained Forensic Interviewer, January 2007.

Conducted over 2000 interviews of child abuse victims as of 12/31/2018.

CPR/First Aid Certified, May 2012

**AWARDS**

- City of Laconia, Debra Bieniarz Outstanding Service to Youth Award. 2010.
- Academic Award. 254<sup>th</sup> NH Part-time Police Academy. December 2008.
- Excellence in Criminal Justice Award, McIntosh College. May 2004

**CIVIC AFFILIATIONS**

Family Violence and Prevention Council, Belknap County. 2010-Present

Alpha Phi Sigma-Vice President Honor Society. 2005-2006

Big Brothers and Big Sisters. 2000-2002 Present

*Handwritten signature and date: JM 4/27/21*

### RELATED EXPERIENCE

Director of Program Services, Granite State Children's Alliance January 2007-Present  
Laconia, NH

- Daily procedures include conducting forensic interviews of child abuse victims, providing training to Multi-Disciplinary Team members in the areas of child abuse/interviewing, supervision and support to direct service staff, grant writing and training and prevention outreach within the community.

Special Deputy, Belknap County Sheriff's Department June 2016-Present

- Daily procedures include transportation of inmates to court hearings, transportation of IEA individuals to psychiatric facilities, responding to emergency and non-emergency calls, execution of warrants and extraditions throughout the Northeast/Country and participating in on-going law enforcement trainings.

Patrol Officer, Part-time, Plymouth State University Police August 2008-October 2017

- Daily procedures include responding to emergency and non-emergency calls, issuing parking violations, participating in University Police trainings and participating in University events/trainings.

Community Service Officer, Laconia Police Department May 2006-January 2007  
Laconia, NH

- Daily procedures include responding to non-emergency calls, issuing parking violations, and attending community events

**REFERENCES-** Available upon request

*M*  
4/27/20





# Granite State Children's Alliance™

**POSITION TITLE:** Director of Education and Outreach

**REPORTS TO:** GSCA Executive Director

*The Director of Education and Outreach for the GSCA is responsible for organizing statewide training and outreach efforts, implementing marketing initiatives and managing statistical data collection and reporting. The Outreach Coordinator will also assist with fundraising activities within the GSCA's tri-county CAC Programs.*

## **DUTIES AND RESPONSIBILITIES**

- Manage the GSCA Marketing Committee and help implement the statewide Marketing Plan with respect to maintaining branded GSCA/CAC materials, implementing social media campaigns and acting as administrator for online marketing tools to promote awareness of the GSCA/CAC membership mission.
- Build relationships with the GSCA membership and develop a thorough understanding of the status of all CACs in NH to support ongoing and long-term outreach/marketing activities and objectives associated with GSCA and its CAC members.
- Collect and analyze statewide statistical data from our GSCA membership on a bi-annual basis.
- Collect and compile monthly GSCA membership reports for the Executive Director and the GSCA Board of Directors.
- Oversee the statewide OMS (Outcome Measurement System) and measure/collect other meaningful data to develop reportable outcomes to demonstrate impact for funders, legislators and other key stakeholders.
- Implement a local and statewide outreach and education campaign to include but not limited to; school districts, sport groups, youth serving organizations, religious organizations and businesses.
- Assist the Executive Director and Director of Resource Development with the development of grant proposals relative to statewide educational initiatives and statewide outreach efforts.
- Assist the Executive Director with various administrative duties.
- Assist the tri-county CACs with various fundraising events.

*jm  
4/27/18*

## REQUIREMENTS

1. Bachelors Degree with at least 2 years of relevant experience
2. Preferred knowledge and experience with CACs and/or the dynamics of child sexual abuse
3. Experience providing training and technical assistance to professionals
4. Experience with various fundraising activities such as event planning, grant development and campaigns
5. Strong skills in public speaking
6. Excellent written and communication skills
7. Engaging, energetic with strong organizational skills, consistent follow through and self motivation
8. Knowledge and experience working with social media (Facebook, Constant Contact, Twitter etc.) for business purposes
9. Ability to work with a diverse structure of member agencies, communities and professionals
10. Strong leadership skills and a solid work ethic

Please send resume and cover letter to Joy Barrett at

Granite State Children's Alliance  
2 Wellman Ave Suite 140  
Nashua, NH 03064

Or

[Jbarrett@cac-nh.org](mailto:Jbarrett@cac-nh.org)

*JM 4/27/18*

**Megan Malia Oliviero**

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

---

**OBJECTIVE:** To broaden my impact as an advocate for children.

**SUMMARY OF QUALIFICATIONS:**

- Dedicated advocate for child victims of crime
- An excellent communicator, collaborator and team player
- A natural leader; thoughtful, organized and energetic

**EXPERIENCE:**

- 5/15-present      **Education & Outreach Director**  
Granite State Children's Alliance, Nashua, NH  
Responsible for training, outreach and education activities for the Chapter organization-  
Including organize training and professional development opportunities for CAC Staff &  
MDT members, implementation and creation of the KNOW & TELL program, oversight of  
the outcome measurement survey collection.
- 9/06-5/15      **Stay at home mother, Bedford, NH**  
1/11-present      Volunteer work includes:  
**Secretary, Board of Directors, Granite State Children's Alliance**  
Board meeting minutes, serve on the Executive Council, Chair Key Stake Holders  
Committee, Gala Committee planning member, attend and participate in events. Organize,  
plan agenda for committee meetings, actively communicate and engage with stakeholders  
and volunteers.
- 9/14-4/15      **NH Leadership Series**-attend once monthly weekend leadership intensives for  
development of leadership & teamwork skills, collaborate with action group, advocate &  
organize on legislative bills, attend legislative and budget hearings.
- 8/13-5/14      **LEND Family Fellow**  
Durham, NH  
Leadership Education in Neurodevelopmental and Related Disabilities.  
Participate in weekly seminar classes. Leadership in Action Placement at Community  
Crossroads, advocate and organize members of policy partners program (a legislative  
advocacy engagement program). Initiated one to one conversations with community  
leaders, participated in child development clinics, communicate with parents and child  
development team.
- 12/10-present      **NH LEND Advisory Board Member**-Participate in annual meeting to strengthen  
supports for people with developmental disabilities & the mission of the LEND Program.
- 1/06-9/06      **Executive Director**  
Foothills Child Advocacy Center, Charlottesville, VA  
Responsible for management of agency; including grant writing and implementation,  
reports to funding agencies, conduct forensic interviews, case management and  
responsible for MDT case tracking meetings, hired staff, information and referral services.  
Facilitated prevention, education and outreach trainings on child sexual abuse to various  
community stakeholders.
- 9/03-1/06      **Child Advocacy Program Coordinator**  
Sexual Assault Resource Agency, Charlottesville, VA

*M*  
4/24/21

Provide direct services to school aged children and non-offending family members; including crisis intervention, confidential counseling and support groups. Created outreach material, organized and presented material at outreach and education events. Coordinated Child Assault Prevention Program; including outreach to school staff and parents, trained and supervised volunteers, secured additional funds to expand program.

9/01-9/03

**Victim Witness Advocate**

Middlesex District Attorney's Office, Somerville, MA

Collaborate with Assistant District Attorney, Forensic Interviewer, and law enforcement in the investigation and prosecution of child abuse cases. Provide support, information, and referrals to victims and their families during the criminal justice process. Assist with victim impact statements. Participated in case tracking meeting. Outreach presentations to schools and other community members.

**Professional Development and Training:**

NH Leadership Series, September 2014-present

LEND Program, August 2013-May 2014

Stewards of Children Facilitator Training, Darkness to Light April, 2014

NH Center for Non-Profits, Building a Confident Fundraising Board, March & April 2012

Child Advocacy Center Management Training, May 2006

Forensic Interviewer Training, February 2006

Child Assault Prevention Program Trainer, August 2005

**Education:**

1999 Graduate of The University of New Hampshire, Bachelor's Degree Psychology cum laude



**Granite State  
Children's Alliance™**  
New Hampshire's Network of  
Child Advocacy Centers

**Granite State Children's Alliance  
Board of Directors- Fiscal Year 2020/2021**

(16 Board Members)

**Executive Committee**

---

**Andy Crews**  
Chairman of the Board  
AutoFair

[Redacted]

Work Phone: 603-634-1090  
acrews@autofair.com

**Dr. Adrian Thomas, MD**  
Vice- Chairman of the Board  
New Hampshire NeuroSpine Institute  
4 Hawthorn Drive, Bedford, NH 03110

[Redacted]

Work Phone: 603-472-8888

[Redacted]

**Jarad Vartanian (joined 9/2018)**  
Treasurer

Vachon Clukay and Company  
608 Chestnut Street, 2nd Floor  
Manchester, NH 03104

[Redacted]

Work Phone: 603-622-7070

[Redacted]

jvartanian@vachonclukay.com

**Richard C. Tracy (joined 5/2015)**  
Secretary

NHDOJ- Attorney General's Office  
33 Capitol Street, Concord, NH 03301

[Redacted]

Work Phone: 603-271-3712

[Redacted]

Richard.c.tracy@doj.nh.gov

**Phillip Taub, Esq.**  
Immediate Past Chairman

Nixon Peabody  
900 Elm Street #1400  
Manchester, NH 03101

Work Phone: 603-628-4000

ptaub@nixonpeabody.com

**Nick E. Abramson, Esq. (joined 9/2017)**  
Abramson, Brown & Dugan, PA  
1819 Elm Street  
Manchester, NH 03104

[Redacted]

Work Phone: 603- 647-0300

[Redacted]

nabramson@arbd.com

**Marga Patterson (joined 2017)**  
WZID

[Redacted]

Work Phone: 603-669-5777

Cell: 603- 391-2417

margabessette@comcast.net

**Cathy Brittis**  
The CAC of Grafton/Sullivan County at DHMC  
One Medical Drive  
Lebanon, NH 03756

Work Phone: 603-653-9012

[Redacted]

Cathy.b.bean@hitchcock.org

**Chris Hodgdon**

Comcast  
54 Regional Drive  
Concord, NH 03301

Work Phone: 224-1871 ext. 201

[Redacted]

Chris\_hodgdon@cable.comcast.com

**Donna Gaudet Hosmer (joined 9/2018)**

Autoserv  
40 E. Main Street, Tilton, NH 03276

[Redacted]

Work Phone: 603-286-3141

[Redacted]

hosmerd@autoserv.com

*Handwritten signature*

**Stephen Langan**

Fidelity Management and Research  
One Spartan Way – TS2J Merrimack, NH 03054

Work Phone: 603-791-5556  
[REDACTED]

Stephen.langan@fmr.com

**Matthew Larochelle (joined 11/2018)**

Manchester NH Police Department  
[REDACTED]

Work Phone: 603-792-5563  
[REDACTED]

mlarochelle@manchester.nh.gov

**Teresa Rhodes Rosenberger (joined 2017)**

Devine Millimet

15 N. Main Street

Concord, NH 03301

Work Phone: (603) 410-1702  
[REDACTED]

trosenberger@devinemillimet.com

**David Rotman (joined 1/2018)**

NHDOJ– Attorney General’s Office

33 Capitol Street, Concord, NH 03301  
[REDACTED]

David.Rotman@doj.nh.gov

**Brad Russ**

Internet Crimes Against Children

10 West Edge Drive

Durham, NH 03824

Work Phone: 603-862-7031  
[REDACTED]

Brad.russ@unh.edu

**Kerry Baxter (joined 1/2019)**

Nashua Police Department

0 Panther Drive, P.O. Box 785, Nashua, NH 03061  
[REDACTED]

baxterk@nashuapd.com

*Handwritten signature*



# Granite State Children's Alliance<sup>TM</sup>

New Hampshire's Network of  
Child Advocacy Centers

## **GRANITE STATE CHILDREN'S ALLIANCE**

Financial Statements  
For the Year Ended June 30, 2019

(With Independent Auditors' Report Thereon)

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Granite State Children's Alliance

### Report on the Financial Statements

We have audited the accompanying financial statements of Granite State Children's Alliance, 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.

### 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.

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Granite State Children's Alliance as of June 30, 2019, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Report on Summarized Comparative Information**

The prior year summarized comparative information has been derived from the financial statements of Granite State Children's Alliance for the year ended June 30, 2018, which were audited by another auditor who expressed an unmodified opinion on those statements in their report dated March 21, 2019. In our opinion, the summarized comparative financial information presented herein as of and for the year ended June 30, 2018 is consistent, in all material respects, with the audited financial statements from which it has been derived.

### **Other Matters**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Child Advocacy Center Expenses by Location 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 information 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 March 12, 2020 on our consideration of Granite State Children's Alliance'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 Granite State Children's Alliance'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 Granite State Children's Alliance's internal control over financial reporting and compliance.

*Melanson Heath*

March 12, 2020

**GRANITE STATE CHILDREN'S ALLIANCE**

Statement of Financial Position

June 30, 2019

(with comparative totals for the year ended June 30, 2018)

	2019			
	Without Donor Restrictions	With Donor Restrictions	2019 Total	2018 Total
<b>ASSETS</b>				
<b>Current Assets:</b>				
Cash and cash equivalents	\$ 695,883	\$ -	\$ 695,883	\$ 791,077
Grants and contributions receivable	319,658	55,000	374,658	309,780
Prepaid expenses	<u>8,371</u>	<u>-</u>	<u>8,371</u>	<u>29,502</u>
<b>Total Current Assets</b>	<b>1,023,912</b>	<b>55,000</b>	<b>1,078,912</b>	<b>1,130,359</b>
<b>Noncurrent Assets:</b>				
Investments	17,490	-	17,490	15,225
Grants and contributions receivable	-	30,000	30,000	-
Property and equipment, net	945,510	-	945,510	254,407
Security deposits	<u>4,060</u>	<u>-</u>	<u>4,060</u>	<u>2,000</u>
<b>Total Noncurrent Assets</b>	<b><u>967,060</u></b>	<b><u>30,000</u></b>	<b><u>997,060</u></b>	<b><u>271,632</u></b>
<b>Total Assets</b>	<b><u>\$ 1,990,972</u></b>	<b><u>\$ 85,000</u></b>	<b><u>\$ 2,075,972</u></b>	<b><u>\$ 1,401,991</u></b>
<b>LIABILITIES AND NET ASSETS</b>				
<b>Current Liabilities:</b>				
Accounts payable	\$ 50,567	\$ -	\$ 50,567	\$ 38,690
Accrued payroll and related liabilities	<u>47,793</u>	<u>-</u>	<u>47,793</u>	<u>41,654</u>
<b>Total Current Liabilities</b>	<b>98,360</b>	<b>-</b>	<b>98,360</b>	<b>80,344</b>
<b>Net Assets:</b>				
Without donor restrictions	1,892,612	-	1,892,612	1,192,201
With donor restrictions	<u>-</u>	<u>85,000</u>	<u>85,000</u>	<u>129,446</u>
<b>Total Net Assets</b>	<b><u>1,892,612</u></b>	<b><u>85,000</u></b>	<b><u>1,977,612</u></b>	<b><u>1,321,647</u></b>
<b>Total Liabilities and Net Assets</b>	<b><u>\$ 1,990,972</u></b>	<b><u>\$ 85,000</u></b>	<b><u>\$ 2,075,972</u></b>	<b><u>\$ 1,401,991</u></b>

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

**GRANITE STATE CHILDREN'S ALLIANCE**

Statement of Activities

For the Year Ended June 30, 2019

(with comparative totals for the year ended June 30, 2018)

	2019			
	Without Donor Restrictions	With Donor Restrictions	2019 Total	2018 Total
<b>SUPPORT AND REVENUE</b>				
Support:				
Government grants	\$ 1,327,902	\$ -	\$ 1,327,902	\$ 608,795
Contributions and grants	387,098	85,000	472,098	703,074
In-kind contributions	120,906	-	120,906	58,580
Special events:				
Gross special events revenue	315,168	-	315,168	332,042
Less cost of special events	<u>(101,948)</u>	<u>-</u>	<u>(101,948)</u>	<u>(81,357)</u>
Net special events revenue	213,220	-	213,220	250,685
Revenue:				
Investment income	2,430	-	2,430	1,088
Other revenue	5,200	-	5,200	6,900
Net Assets Released From Restriction	<u>129,446</u>	<u>(129,446)</u>	<u>-</u>	<u>-</u>
Total Support and Revenue	2,186,202	(44,446)	2,141,756	1,629,122
<b>EXPENSES</b>				
Program Services:				
Statewide education and outreach	207,327	-	207,327	177,231
Child advocacy centers	<u>875,003</u>	<u>-</u>	<u>875,003</u>	<u>733,858</u>
Total Program Services	1,082,330	-	1,082,330	911,089
Supporting Services:				
General and administrative	291,308	-	291,308	241,420
Fundraising	<u>112,153</u>	<u>-</u>	<u>112,153</u>	<u>112,110</u>
Total Supporting Services	<u>403,461</u>	<u>-</u>	<u>403,461</u>	<u>353,530</u>
Total Expenses	<u>1,485,791</u>	<u>-</u>	<u>1,485,791</u>	<u>1,264,619</u>
Change in Net Assets	700,411	(44,446)	655,965	364,503
Net Assets, Beginning of Year	<u>1,192,201</u>	<u>129,446</u>	<u>1,321,647</u>	<u>957,144</u>
Net Assets, End of Year	\$ <u>1,892,612</u>	\$ <u>85,000</u>	\$ <u>1,977,612</u>	\$ <u>1,321,647</u>

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

**GRANITE STATE CHILDREN'S ALLIANCE**

Statement of Functional Expenses

For the Year Ended June 30, 2019

(with comparative totals for the year ended June 30, 2018)

	Program Services			Supporting Services			2019 Total	2018 Total
	Statewide Education and Outreach	Child Advocacy Centers	Total Program Services	General and Administrative	Fundraising	Total Supporting Services		
Personnel expense:								
Salaries and wages	\$ 115,526	\$ 471,103	\$ 586,629	\$ 142,203	\$ 80,807	\$ 223,010	\$ 809,639	\$ 682,919
Payroll taxes	8,939	36,452	45,391	11,003	6,253	17,256	62,647	54,497
Employee benefits	11,427	54,880	66,307	16,108	9,152	25,260	91,567	85,515
Bank charges	-	-	-	676	6,190	6,866	6,866	8,947
Contracted services:								
Accounting	-	-	-	61,300	-	61,300	61,300	34,750
Marketing	25,632	-	25,632	-	-	-	25,632	30,602
Other	5,485	6,167	11,652	4,350	3,339	7,689	19,341	19,042
Depreciation	4,363	18,936	23,299	5,548	-	5,548	28,847	3,362
Dues and subscriptions	204	10,093	10,297	1,237	4,336	5,573	15,870	13,431
Equipment, repairs and maintenance	-	11,387	11,387	347	-	347	11,734	12,500
Grants	-	66,121	66,121	-	-	-	66,121	60,115
Insurance	1,576	9,147	10,723	2,116	309	2,425	13,148	12,887
Meetings	437	2,544	2,981	1,068	-	1,068	4,049	5,839
Miscellaneous	25	3,160	3,185	25	-	25	3,210	3,746
Occupancy	6,456	78,498	84,954	16,009	-	16,009	100,963	78,445
Office expenses	9,266	36,671	45,937	16,307	8,509	24,816	70,753	45,247
Staff development	10,091	21,092	31,183	823	125	948	32,131	52,035
Supplies	-	-	-	-	91,561	91,561	91,561	81,357
Telephone and internet	1,566	15,161	16,727	3,257	300	3,557	20,284	17,321
Travel	4,913	17,768	22,681	5,991	3,220	9,211	31,892	26,271
Utilities	1,421	15,823	17,244	2,940	-	2,940	20,184	17,148
<b>Total functional expenses</b>	<b>207,327</b>	<b>875,003</b>	<b>1,082,330</b>	<b>291,308</b>	<b>214,101</b>	<b>505,409</b>	<b>1,587,739</b>	<b>1,345,976</b>
Less expenses included on the Statement of Activities for the cost of special events	-	-	-	-	(101,948)	(101,948)	(101,948)	(81,357)
<b>Total reported on the Statement of Activities</b>	<b>\$ 207,327</b>	<b>\$ 875,003</b>	<b>\$ 1,082,330</b>	<b>\$ 291,308</b>	<b>\$ 112,153</b>	<b>\$ 403,461</b>	<b>\$ 1,485,791</b>	<b>\$ 1,264,619</b>

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

**GRANITE STATE CHILDREN'S ALLIANCE**

Statement of Cash Flows

For the Year Ended June 30, 2019

(with comparative totals for the year ended June 30, 2018)

	<u>2019</u>	<u>2018</u>
<b>Cash Flows From Operating Activities:</b>		
Change in net assets	\$ 655,965	\$ 364,503
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	28,847	3,362
Unrealized (gain) loss	(2,265)	(300)
Changes in operating assets and liabilities:		
Grants and contributions receivable	(94,878)	111,413
Prepaid insurance	21,131	(13,340)
Security deposit	(2,060)	(200)
Accounts payable	11,877	9,585
Accrued payroll and related liabilities	<u>6,139</u>	<u>6,746</u>
<b>Net Cash Provided By Operating Activities</b>	<b>624,756</b>	<b>481,769</b>
<b>Cash Flows From Investing Activities:</b>		
Purchase of property and equipment	<u>(719,950)</u>	<u>(76,765)</u>
<b>Net Cash Used By Investing Activities</b>	<b>(719,950)</b>	<b>(76,765)</b>
<b>Cash Flows From Financing Activities:</b>		
Payments on line of credit	<u>-</u>	<u>(125,000)</u>
<b>Net Cash Used By Financing Activities</b>	<b>-</b>	<b>(125,000)</b>
<b>Net Change in Cash and Cash Equivalents</b>	<b>(95,194)</b>	<b>280,004</b>
<b>Cash and Cash Equivalents, Beginning</b>	<b><u>791,077</u></b>	<b><u>511,073</u></b>
<b>Cash and Cash Equivalents, Ending</b>	<b><u>\$ 695,883</u></b>	<b><u>\$ 791,077</u></b>

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

# GRANITE STATE CHILDREN'S ALLIANCE

## Notes to Financial Statements

For the Year Ended June 30, 2019

### 1. Organization

Granite State Children's Alliance (the Organization) is a nonprofit organization that provides coordinated services through a multi-disciplinary team approach to support the investigation and prosecution of child abuse cases. The Organization serves as the New Hampshire chapter organization providing training, technical assistance and statewide representation for the network of Nationally Accredited Child Advocacy Centers (CACs) in New Hampshire. The Organization also operates CACs in Keene (Cheshire County – Monadnock Region CAC), Manchester/Nashua (Hillsborough County CAC North/South) and Laconia (Belknap County – Greater Lakes CAC). The Organization impacts the lives of children and families through two program priorities:

***Statewide Education and Outreach.*** The Organization provides CAC membership services, training, professional development, technical assistance and statewide representation to the network of eleven Nationally Accredited Child Advocacy Centers (CACs) in New Hampshire and their multi-disciplinary teams. KNOW & TELL is a professional development program of the Granite State Children's Alliance. It is all our responsibility to protect children from abuse. KNOW & TELL educates all adults to KNOW the signs of abuse and TELL responsible authorities when they recognize a child needs help. It is based on three elements: **Educate** – learn the signs of neglect, physical, and sexual abuse to identify a child victim and understand your responsibility as a mandated reporter; **Inform** – know how and when to report suspected abuse when a child needs your help; **Protect** – recognize your role in the child protection system. The KNOW & TELL training is conducted in-person or online.

***Child Advocacy Centers.*** Child Advocacy Centers (CACs) are designed to be a child/family friendly, victim centered, neutral setting for joint investigations and forensic interviews of child victims of crime involving sexual abuse, felony level physical abuse, and child witnesses to violence such as a homicide or a serious domestic assault. CACs also provide child/family support services to ensure children receive appropriate mental health assessments, treatment and specialized medical evaluations. Last year over 2,100 children were referred for services to CACs across New Hampshire.



## 2. Significant Accounting Policies

### ***Change in Accounting Principle***

On August 18, 2016, Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities*. The update addresses 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. ASU 2016-14 has been implemented in fiscal year 2019 and the presentation in these financial statements has been adjusted accordingly.

### ***Comparative Financial Information***

The accompanying financial statements include certain prior-year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the audited financial statements for the year ended June 30, 2018, from which the summarized information was derived.

### ***Cash and Cash Equivalents***

All cash and highly liquid financial instruments with original maturities of three months or less, and which are neither held for nor restricted by donors for long-term purposes, are considered to be cash and cash equivalents.

### ***Receivables***

Receivables consist primarily of noninterest-bearing amounts due for services and programs. The adequacy of the allowance for doubtful accounts for receivables is reviewed on an ongoing basis by the Organization's management and adjusted as required through the provision for doubtful accounts (bad debt expense). At June 30, 2019, management believes all receivables to be fully collectable.

### ***Investments***

The Organization carries investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the Statement of Financial Position. Unrealized gains and losses are included in the change in net assets in the accompanying Statement of Activities.

### ***Property and Equipment***

Property and equipment additions over \$2,500 are recorded at cost, if purchased, and at fair value at the date of donation, if donated. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, ranging from 3 to 39 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation is removed, and any resulting gain or loss is included in the Statement of Activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed.

The carrying values of property and equipment are reviewed for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment in fiscal year 2019.

### ***Net Assets***

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-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. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity while permitting the Organization to expend the income generated by the assets in accordance with the provisions of additional donor-imposed stipulations or a Board approved spending policy. Contributions restricted by donors are reported 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.

### ***Revenue and Revenue Recognition***

Revenue is recognized when earned. Program service fees and payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed or expenditures are incurred, respectively.

### ***Accounting for Contributions***

Contributions are recognized when received. All contributions are reported as increases in net assets without donor restrictions unless use of the contributed assets is specifically restricted by the donor. Amounts received that are restricted by the donor to use in future periods or for specific purposes are reported as increases in net assets with donor restrictions, unless the restrictions are met in the year received. Unconditional promises with payments due in future years have an implied restriction to be used in the year payment is due and, therefore, are reported as net assets with donor restrictions until payment is due unless the contribution is clearly intended to support activities of the current year. Conditional promises, such as matching grants, are not recognized until they become unconditional, that is, until all conditions on which they depend are substantially met.

### ***Donated Services and In-Kind Contributions***

The Organization periodically receives contributions in a form other than cash or investments. Contributed property and equipment is recognized as an asset at its estimated fair value at the date of gift, provided that the value of the asset and its estimated useful life meets the Organization's capitalization policy. Donated supplies are recorded as contributions at the date of gift and as expenses when the donated items are placed into service or distributed.

The Organization benefits from personal services provided by a substantial number of volunteers. Those volunteers have donated significant amounts of time and services in the Organization's program operations and in its fundraising campaigns. However, the majority of the contributed services do not meet the criteria for recognition in financial statements. Generally Accepted Accounting Principles allow recognition of contributed services only if (a) the services create or enhance nonfinancial assets or (b) the services would have been purchased if not provided by contribution, require specialized skills, and are provided by individuals possessing those skills.

### ***Functional Allocation of Expenses***

The costs of providing the Organization's various programs and activities have been summarized on a functional basis in the Statement of Activities. The Statement of Functional Expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

### ***Income Taxes***

Granite State Children's Alliance has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Internal Revenue Code (IRC) Section 501(a) as an organization described in IRC Section 501(c)(3), qualifies for charitable contribution deductions, and has been determined not to be a private foundation. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Organization is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose. In fiscal year 2019, the Organization was not subject to unrelated business income tax and did not file an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

### ***Estimates***

The preparation of financial statements in conformity with Generally Accepted Accounting Principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual amounts could differ from those estimates, and those differences could be material.

### ***Financial Instruments and Credit Risk***

Deposit concentration risk is managed by placing cash with financial institutions believed to be creditworthy. At times, amounts on deposit may exceed insurance limits. To date, no losses have been experienced in any of these accounts. Credit risk associated with receivables is considered to be limited due to high historical collection rates. Investments are made by diversified investment managers whose performance is monitored by the Board of Directors. Although the fair values of investments are subject to fluctuation on a year-to-year basis, the Board of Directors believe that the investment policies and guidelines are prudent for the long-term welfare of the Organization.

### ***Fair Value Measurements and Disclosures***

Certain assets and liabilities are reported at fair value in the financial statements. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect

the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability based on the best information available. A three-tier hierarchy categorizes the inputs as follows:

*Level 1* – Quoted prices (unadjusted) in active markets for identical assets or liabilities that are accessible at the measurement date.

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

*Level 3* – Unobservable inputs for the asset or liability. In these situations, inputs are developed using the best information available in the circumstances.

In some cases, the inputs used to measure the fair value of an asset or a liability might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety 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 judgment, taking into account factors specific to the asset or liability. 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 quality, risk, or liquidity profile of the asset or liability.

When available, the Organization measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. However, Level 1 inputs are not available for certain assets and liabilities that the Organization is required to measure at fair value (for example, unconditional promises to give and in-kind contributions).

The primary uses of fair value measures in the Organization's financial statements are:

- Initial measurement of non-cash gifts, including gifts of investment assets and unconditional contributions receivable.
- Recurring measurement of investments (Note 5).

The carrying amounts of cash and cash equivalents, grants and contributions receivable, prepaid expenses, accounts payable, and accrued payroll and related liabilities approximate fair value due to their short-term nature. The carrying amount of unconditional contributions receivable due in more than one year is based on the discounted net present value of the expected future cash receipts, and approximates fair value.

## ***New Accounting Standards to be Adopted in the Future***

### ***Revenue from Contracts with Customers***

In May 2014, the FASB issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers*. The ASU's core principle is that an organization will recognize revenue when it transfers promised goods or services to customers in an amount that reflects the consideration to which the organization expects to be entitled in exchange for those goods or services. This ASU also includes expanded disclosure requirements that result in an entity providing users of financial statements with comprehensive information about the nature, amount, timing, and uncertainty of revenue and cash flows arising from the entity's contracts with customers. This ASU will be effective for the Organization for the year ending June 30, 2020. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

### ***Contributions Received and Contributions Made***

In June 2018, the FASB issued ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The purpose of this amendment, due to diversity in practice, is to clarify the definition of an exchange transaction as well as the criteria for evaluating whether contributions are unconditional or conditional. This standard will be effective for the Organization for the year ending June 30, 2020. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

### ***Leases***

In February 2016, the FASB issued ASU 2016-02, *Leases*. The ASU requires all leases with lease terms more than 12 months to be capitalized as a right of use asset and lease liability on the Statement of Financial Position at the date of lease commencement. Leases will be classified as either finance leases or operating leases. This distinction will be relevant for the pattern of expense recognition in the Statement of Activities. This ASU will be effective for the Organization for the year ending June 30, 2022. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

## **3. Liquidity and Availability**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the Statement of Financial Position, are comprised of the following at June 30, 2019:

Financial assets at year end:	
Cash and cash equivalents	\$ 695,883
Grants and contributions receivable	404,658
Investments	<u>17,490</u>
Total financial assets	1,118,031
Less amounts not available to be used within one year:	
Grants and contributions receivable in more than one year	<u>(30,000)</u>
Financial assets available to meet general expenditures over the next year	\$ <u>1,088,031</u>

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. In addition to financial assets available to meet general expenditures over the next year, the Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources.

#### 4. Grants and Contributions Receivable

Grants and contributions receivable are estimated to be collected as follows at June 30, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Within one year	\$ 374,658	\$ 309,780
Two to five years	<u>30,000</u>	<u>-</u>
Total	<u>\$ 404,658</u>	<u>\$ 309,780</u>

Discount to net present value has not been recorded for contributions to be collected in more than one year, as it has been determined to be immaterial.

#### 5. Investments

At June 30, 2019 and 2018, investments consisted of U.S. common stocks and are categorized in the fair value hierarchy as Level 1.

**6. Property, Equipment, and Depreciation**

A summary of the major components of property and equipment is presented below:

	<u>2019</u>	<u>2018</u>
Land	\$ 15,500	\$ 15,500
Buildings and improvements	829,637	203,084
Leasehold improvements	62,534	12,534
Furniture and equipment	77,244	66,846
Software	<u>33,000</u>	<u>-</u>
Subtotal	1,017,915	297,964
Less accumulated depreciation	<u>(72,405)</u>	<u>(43,557)</u>
Total	<u>\$ 945,510</u>	<u>\$ 254,407</u>

Depreciation expense totaled \$28,847 and \$3,362 in fiscal years 2019 and 2018, respectively.

**7. Line of Credit**

In fiscal year 2017, the Organization obtained a \$125,000 line of credit, secured by all assets. The line is payable upon demand and requires monthly interest payments at the bank's index rate. The Organization did not draw on the line during fiscal years 2019 and 2018. At June 30, 2018, the Organization had no outstanding balance on the line of credit and closed the line of credit during fiscal year 2019.

**8. Net Assets With Donor Restrictions**

Net asset with donor restrictions are comprised of the following at June 30, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Time and purpose restricted:		
Time restrictions	\$ 85,000	\$ 90,030
Purpose restrictions	<u>-</u>	<u>39,416</u>
Total	<u>\$ 85,000</u>	<u>\$ 129,446</u>



Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or the occurrence of the passage of time as follows for the years ended June 30, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Expiration of time restrictions	\$ 90,030	\$ 28,000
Satisfaction of purpose restrictions	<u>39,416</u>	<u>63,614</u>
Total	<u>\$ 129,446</u>	<u>\$ 91,614</u>

**9. Functionalized Expenses**

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. Expenses that relate solely to the functional categories are directly charged, however, there are certain expenses that are allocated. Personnel expenses, including salaries and wages, employee benefits, and payroll taxes, and certain insurances are allocated based on time and effort estimates. Occupancy, telephone, utilities, depreciation on certain assets, and certain insurance costs are allocated on a square footage basis.

**10. Contingent Liability**

In fiscal year 2017, the New Hampshire Community Development Finance Authority (CDFA) awarded \$325,000 in state tax credits to be used by the Organization to support the renovation and expansion of the Organization's Greater Lakes Child Advocacy Center in Laconia, New Hampshire. Under this program, the Organization received 80% or \$260,000. The CDFA requires a performance mortgage on the project property, up to the net amount of the funding. The Organization, or another nonprofit entity approved by the CDFA, must remain in ownership of the property for a period of ten years from the contract start date. Additional requirements include adequate insurance coverage and timely payment of all taxes and assessments. The CDFA performance mortgage will self-amortize over 10 years. If the Organization does not meet all requirements of the agreement, the unamortized balance will be immediately due and payable to the CDFA.

In fiscal year 2018, the New Hampshire Community Development Finance Authority (CDFA) awarded \$455,000 in Community Development Block Grant Funds (CDBG) to the County of Belknap, New Hampshire (the County), \$430,000 of which was passed through to the Organization. The grant funds were used to support the renovation and expansion of the Organization's Greater Lakes Child Advocacy Center in Laconia, New Hampshire. The CDFA requires a mortgage deed in the amount of \$430,000 on the property that self-amortizes over 20 years. The mortgage deed, granted by the Organization to the County, secures to provide service benefits to a minimum of 76% low and moderate income persons, the

project be completed in accordance with the contract, and that the property remain in the ownership of the Organization, or another nonprofit entity approved by the County, for a period of at least 20 years from the contract start date. Upon default of these conditions, the County shall have the right, on behalf of the CDFA, to recover the unamortized balance expended on the project. Unless previously discharged by the County, its successors and assigns, the mortgage deed will be void and automatically terminate after 20 years.

**11. Operating leases**

The Organization leases office space under the terms of non-cancellable lease agreements that are scheduled to expire at various times through fiscal year 2024. The Organization also rents additional facilities on a month to month basis. Rent expense under these agreements, which are included in occupancy in the Statement of Functional Expenses, totaled \$100,963 and \$78,445 for the years ended September 30, 2019 and 2018, respectively.

Estimated future minimum lease payments are as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2020	\$ 70,850
2021	57,903
2022	52,212
2023	43,287
2024	<u>25,687</u>
Total future minimum rental payments	<u>\$ 249,939</u>

**12. Retirement Plan**

The Organization provides a tax-deferred annuity plan qualified under Section 403(b) of the Internal Revenue Code. All employees are eligible to participate in the plan on their first day of employment as long as they work 20 or more hours a week. The Organization does not contribute to the plan.

**13. Concentrations of Risk**

A material part of the Organization’s revenue is dependent upon government sources, the loss of which would have a materially adverse effect on the Organization. During the years ended June 30, 2019 and 2018, the State of New Hampshire accounted for 59% and 34%, respectively, of total revenues and 57% and 68%, respectively, of total grants and contributions receivable.

**14. Reclassifications**

Certain reclassifications of amounts previously reported have been made to the accompanying financial statements to maintain consistency between periods presented. The reclassifications had no impact on previously reported net assets.

**15. Subsequent Events**

Subsequent events have been evaluated through March 12, 2020, which is the date the financial statements were available to be issued.

**GRANITE STATE CHILDREN'S ALLIANCE**

Schedule of Child Advocacy Center Expenses by Location

For the Year Ended June 30, 2019

	Child Advocacy Center				Total
	<u>Keene</u>	<u>Laconia</u>	<u>Manchester</u>	<u>Nashua</u>	
Personnel expense:					
Salaries and wages	\$ 110,499	\$ 106,767	\$ 155,119	\$ 98,718	\$ 471,103
Payroll taxes	8,550	8,261	12,003	7,638	36,452
Employee benefits	13,412	13,336	15,060	13,072	54,880
Contracted services:					
Other	1,069	1,287	1,622	2,189	6,167
Dues and subscriptions	2,953	2,853	3,600	687	10,093
Equipment, repairs and maintenance	4,620	5,808	690	269	11,387
Grants	16,391	16,946	16,392	16,392	66,121
Insurance	1,379	3,900	1,754	2,114	9,147
Meetings	605	1,457	262	220	2,544
Miscellaneous	16	131	3,007	6	3,160
Occupancy	9,600	7,860	41,014	20,024	78,498
Office expenses	2,966	20,426	7,297	5,982	36,671
Staff development	5,411	6,215	5,808	3,658	21,092
Telephone and internet	2,487	2,801	4,610	5,263	15,161
Travel	2,700	7,409	5,244	2,415	17,768
Utilities	3,199	7,360	5,264	-	15,823
Total expenses before depreciation and administrative expenses	185,857	212,817	278,746	178,647	856,067
Depreciation	1,357	13,924	2,212	1,443	18,936
Administrative expenses allocation	40,986	49,865	62,043	39,387	192,281
Total Expenses	\$ <u>228,200</u>	\$ <u>276,606</u>	\$ <u>343,001</u>	\$ <u>219,477</u>	\$ <u>1,067,284</u>

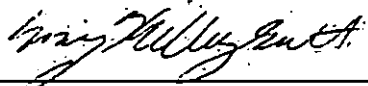
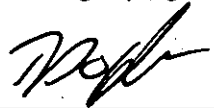
See Independent Auditors' Report.

## GRANT AGREEMENT

The State of New Hampshire and the Subrecipient hereby  
Mutually agree as follows:

### GENERAL PROVISIONS

#### 1. Identification and Definitions.

1.1. State Agency Name <b>New Hampshire Department of Justice</b>		1.2. State Agency Address <b>33 Capitol Street, Concord, NH 03301</b>	
1.3. Subrecipient Name <b>"THE CHILD ADVOCACY CENTER OF CARROLL COUNTY" (CACCC)</b>		1.4. Subrecipient Address <b>56 Union Street, Wolfeboro, NH 03894</b>	
1.5. Subrecipient Phone # <b>603-569-9840</b>	1.6. Account Number <b>02-20-20-200010-2601-073-500581</b>	1.7. Completion Date <b>06/30/2021</b>	1.8. Grant Limitation <b>\$ 9,000</b>
1.9. Grant Officer for State Agency <b>Thomas Kaempfer</b>		1.10. State Agency Telephone Number <b>(603) 271-3658</b>	
"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. Subrecipient Signature 1 		1.12. Name & Title of Subrecipient Signor 1 <b>Elizabeth Kelley-Scott, Executive Director</b>	
Subrecipient Signature 2 If Applicable		Name & Title of Subrecipient Signor 2 If Applicable	
1.13. Acknowledgment: State of New Hampshire, County of _____ on _____ before the undersigned officer, personally appeared the person identified in block 1.12., known to me (or satisfactorily proven) to be the person whose name is signed in block 1.11., and acknowledged that he/she executed this document in the capacity indicated in block 1.12.			
1.13.1. Signature of Notary Public or Justice of the Peace  (Seal)			
1.13.2. Name & Title of Notary Public or Justice of the Peace			
1.14. State Agency Signature(s) 		1.15. Name & Title of State Agency Signor(s) <b>Thomas Kaempfer, Administrator</b>	
1.16. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: <b>Takhmina Rakhmatova</b> Assistant Attorney General, On: <b>05/19/2020</b>			
1.17. 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 Subrecipient identified in block 1.3 (hereinafter referred to as "the Subrecipient"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT A (the scope of work being hereinafter referred to as "the Project").

3. **AREA COVERED.** Except as otherwise specifically provided for herein, the Subrecipient 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 1.17), 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 B, attached hereto.
- 5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT B.
- 5.3. In accordance with the provisions set forth in EXHIBIT B, 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 Subrecipient the Grant Amount. The State shall withhold from the amount otherwise payable to the Subrecipient 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 Subrecipient for all expenses, of whatever nature, incurred by the Subrecipient in the performance hereof, and shall be the only, and the complete, compensation to the Subrecipient for the Project. The State shall have no liabilities to the Subrecipient 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 SUBRECIPIENT WITH LAWS AND REGULATIONS.** In connection with the performance of the Project, the Subrecipient 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 Subrecipient, including the acquisition of any and all necessary permits.
7. **RECORDS and ACCOUNTS.**
- 7.1. Between the Effective Date and the date three (3) years after the Completion Date the Subrecipient 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 three (3) years after the Completion Date, at any time during the Subrecipient's normal business hours, and as often as the State shall demand, the Subrecipient shall make available to the State all records pertaining to matters covered by this Agreement. The Subrecipient 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, "Subrecipient" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Subrecipient in block 1.3 of these provisions
8. **PERSONNEL.**
- 8.1. The Subrecipient shall, at its own expense, provide all personnel necessary to perform the Project. The Subrecipient 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 Subrecipient 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 Subrecipient 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 Subrecipient notice of such termination.
11. **EVENT OF DEFAULT; REMEDIES.**
- 11.1. Any one or more of the following acts or omissions of the Subrecipient 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 Subrecipient 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 Subrecipient notice of termination; and
- 11.2.2 Give the Subrecipient 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 Subrecipient during the period from the date of such notice until such time as the State determines that the Subrecipient has cured the Event of Default shall never be paid to the Subrecipient; and
- 11.2.3 Set off against any other obligation the State may owe to the Subrecipient 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 Subrecipient 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 Subrecipient 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 Subrecipient from any and all liability for damages sustained or incurred by the State as a result of the Subrecipient'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 Subrecipient hereunder, the Subrecipient, may terminate this Agreement without cause upon thirty (30) days written notice.
13. **CONFLICT OF INTEREST.** No officer, member of employee of the Subrecipient, 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. **SUBRECIPIENT'S RELATION TO THE STATE.** In the performance of this Agreement the Subrecipient, its employees, and any subcontractor or subgrantee of the Subrecipient are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Subrecipient 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 Subrecipient 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 Subrecipient other than as set forth in Exhibit A without the prior written consent of the State.

16. **INDEMNIFICATION.** The Subrecipient 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 Subrecipient or subcontractor, or subgrantee or other agent of the Subrecipient. 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 AND BOND.**

17.1 The Subrecipient 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 workmen's compensation and employees liability insurance for all employees engaged in the performance of the Project, and

17.1.2 Comprehensive public 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. Each policy shall contain a clause prohibiting cancellation or modification of the policy earlier than ten (10) days after written notice thereof has been received by the State.

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 Subrecipient.

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 provisions set forth in Exhibit C hereto are incorporated as part of this agreement.

**EXHIBIT A**

**-SCOPE OF SERVICES-**

1. The "THE CHILD ADVOCACY CENTER OF CARROLL COUNTY" (CACCC) as Subrecipient shall receive a subgrant from the New Hampshire Department of Justice (DOJ) for expenses incurred and services provided for forensic child advocacy interviews and direct victim services provided by the Subrecipient.
2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in Exhibit B. 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 15<sup>th</sup> 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 three (3) years after the close of the project.
4. Subrecipient shall be required to submit an annual grant application to the DOJ for review and compliance.
5. 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.
6. All correspondence and submittals shall be directed to:  
NH Department of Justice  
Grants Management Unit  
33 Capitol Street  
Concord, NH 03301  
603-271-1261 or Tanya.pitman@doj.nh.gov



**EXHIBIT B**

**-METHOD OF PAYMENT-**

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT A.
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 P-37 section 1.8.
  - 3a. The Subrecipient shall be awarded an amount not to exceed \$9,000 of the total Grant Limitation from Governor and Council approval or 07/01/20, whichever is later until 06/30/21, with approved expenditure reports. This shall be contingent on continued state funding appropriation and program performance.
4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval.

Subrecipient Initials EKS

Date 4/24/2020

**EXHIBIT C**

**-SPECIAL PROVISIONS-**

- I. Subrecipient shall also be compliant at all times with the terms, conditions and specifications detailed in the Special Conditions, which are subject to annual review.

EXHIBIT C

DOJ State Funding

*SPECIAL CONDITIONS*

1. The Subrecipient authorizes the New Hampshire Department of Justice (NHDOJ) and its representatives, access to and the right to examine all records, books, paper or documents related to this subgrant.
2. Discrimination Findings - The Subrecipient assures that in the event that a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the ground of race, religion, national origin, sex, or disability against a recipient of victim assistance formula funds under this award, the recipient will forward a copy of the findings to the DOJ.
3. The Subrecipient understands that subgrants 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.
4. The Subrecipient agency agrees that, should they employ a former member of the NH Department of Justice (NHDOJ), 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 NHDOJ for the life of the subgrant without the express approval of the NH DOJ.
5. The Subrecipient agrees that all services will be provided at no charge to victims unless a program income waiver is obtained from the NHDOJ. If permission to generate program income is granted, the Subrecipient agrees that there must be a sliding scale that starts at zero, and that all program income will be totally expended on grant allowable activities by the end of the funding cycle.
6. 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.
7. 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 NHDOJ, Grants Management Unit. The Single Audit report must be submitted to the Grants Management Unit within 9 months after the Subrecipient's year-end or one month after the issuance of the audit.

**EXHIBIT C**

8. The Subrecipient, if a non-profit organization, agrees to make its financial statements available online (either on the Subrecipient's website, or the NHDOJ's, or another publicly available website). Organizations that have Federal 501 (c) 3 tax status are considered in compliance with this requirement, with no further action needed, to the extent that such organization files IRS Form 990 or similar tax document (e.g., 990-EZ), as several sources already provide searchable online databases of such financial statements.
9. The Subrecipient, if a non-profit organization, must certify their non-profit status by submitting a statement to NHDOJ: 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 NH stating that the Subrecipient is a non-profit organization operating within the state, or;
  - A copy of the sub-grantee's state certificate of incorporation that substantiates its non-profit status
- Subrecipients that are local non-profit affiliates of state or national non-profits should also have a statement by the parent organization that the Subrecipient is a local non-profit affiliate.
10. 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 from OVC. Prior approval requests require additional justification.

*I have read and understand all 10 special conditions contained in this document:*

Elizabeth M. Kelley-Scott, Executive Director  
Name and Title of Authorized Representative

*[Signature]* 4/24/2020  
Signature Date

Child Advocacy Center of Carroll County 56 Union Street, Wolfeboro, NH  
Name and Address of Agency

# State of New Hampshire

## Department of State

### CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that "THE CHILD ADVOCACY CENTER OF CARROLL COUNTY" (CACCC) is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on June 17, 2004. 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: 476858

Certificate Number: 0004879804



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 1st day of April A.D. 2020.

A handwritten signature in black ink, appearing to read "Wm Gardner".

William M. Gardner  
Secretary of State

I, June Connors, hereby certify that I am the duly elected Secretary of The Child Advocacy Center of Carroll County. At a meeting of the Board of Directors, duly called and held on April 16, 2020, at which a quorum of the Directors were present and voting. VOTED: That Elizabeth Kelley-Scott, Executive Director, is duly authorized to enter into contracts or agreements on behalf of The Child Advocacy Center of Carroll County with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any documents which may in his/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. 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.

This authority shall remain valid for thirty (30) days from the date of this Certificate of Authority.

April 16, 2020

Date 4-16-20

Attest





CHILADV-01

LORIEHOPKINS

# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

4/27/2020

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).

<b>PRODUCER</b> NFP Property & Casualty Services, Inc. PO Box 919 17 Bay Street Wolfeboro, NH 03894	CONTACT ut	
	PHONE (A/C, No, Ext): (603) 569-5696	FAX (A/C, No): (603) 569-5798
E-MAIL ADDRESS:		
INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A: Philadelphia Indemnity Insurance Company		18058
INSURER B: Wesco Insurance Company		25011
INSURER C:		
INSURER D:		
INSURER E:		
INSURER F:		

<b>INSURED</b> Child Advocacy Center of Carroll County PO Box 948 56 Union Street Wolfeboro, NH 03894		
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**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/YYYY)	LIMITS	
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			PHPK2061636	1/11/2020	1/11/2021	EACH OCCURRENCE \$ 1,000,000	
							DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000	
							MED EXP (Any one person) \$ 5,000	
							PERSONAL & ADV INJURY \$ 1,000,000	
							GENERAL AGGREGATE \$ 2,000,000	
							PRODUCTS - COMP/OP AGG \$ 2,000,000	
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident) \$	
	<input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY						BODILY INJURY (Per person) \$	
							BODILY INJURY (Per accident) \$	
							PROPERTY DAMAGE (Per accident) \$	
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> OED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE \$	
							AGGREGATE \$	
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		Y / N	N / A	WWC3434122	10/13/2019	10/13/2020	PER STATUTE
								OTHER
								E.L. EACH ACCIDENT \$ 100,000
								E.L. DISEASE - EA EMPLOYEE \$ 100,000
							E.L. DISEASE - POLICY LIMIT \$ 500,000	

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

**CERTIFICATE HOLDER****CANCELLATION**
 NH Department of Justice  
 33 Capitol Street  
 Concord, NH 03301

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

AUTHORIZED REPRESENTATIVE

Carroll County Child Advocacy Center

Key Employees

Name/Position	Salary
Elizabeth D'Angelo/Forensic Interviewer/ MDT Coordinator	\$52,540.80
Elizabeth Kelley-Scott/ Executive Director	\$78,910.00
Meghan Berry/Family Support Specialist	\$35,921.60



## **Elizabeth R. Kelley-Scott**

### **Qualification Highlights**

- Able to work independently and as a collaborative team member
- Experience and knowledge in building and maintaining relationships with key stakeholder
- Proven fundraising success

### **Work Experience:**

**December 2009-present:** Executive Director, Child Advocacy Center of Carroll County, Wolfeboro, NH

- Coordinate programmatic efforts with multi-disciplinary team members
- Conducted numerous public awareness activities
- Serve as program administrator for statistical case tracking system
- Implement and develop training for multi-disciplinary team members
- Provide on-going support and supervision to employees and other multi-disciplinary team members
- Serve as the primary liaison for the organization in the community and with all partner agencies
- Responsible for all day to day management activities at the Child Advocacy Center
- Working with the Board of Directors, maintains a shared vision for the future of the organization and develops appropriate goals and strategies to advance the organization's mission.
- Recommends operational objectives that support the strategic plan and leads the staff in the implementation of the strategic plan and any operational objectives.
- Provides leadership in developing programs, organizational and financial plans with the Board of Directors and staff, and carries out plans and policies authorized by the Board.
- Maintains official records and documents and assures compliance with federal, state and local regulations.
- Keeps the Board of Directors fully informed on the condition of the organization and all important issues influencing it.
- Responsible for ongoing program evaluation including outcome measures.
- Maintains a positive working relationship with the Board of Directors and partner agencies
- Chief grant writer who also monitors the grants and prepares required reports.
- Responsible for Center bookkeeping and developing and maintaining sound financial practices.
- Responsible for preparing a budget and ensuring that the program operates within budget.
- Responsible for developing and implementing appropriate fund raising strategies to help fund the mission of the Center.

**February 2007 to December 2009:** Program Coordinator, Child Advocacy Center of Carroll County, Wolfeboro, NH

- Provided over 450 neutral, fact-finding forensic interviews to alleged child abuse victims
- Coordinate and identify services for non-offending caregivers and victims
- Facilitate monthly case review meeting with multidisciplinary partners
- Created numerous written materials for dissemination to community partners and non-offending caregivers
- Coordinate scheduling with multi-disciplinary team members
- Provide monthly statistical data to Board of Directors
- Coordinate clinical, case management and medical services for alleged child victims
- Serve as program administrator for statistical case tracking system
- Provide on-going support and case coordination to all multi-disciplinary team members
- Created numerous written materials for dissemination to community partners and non-offending caregivers

**Education**

Plymouth State University  
2006

B. A. Major: Psychology

Graduated with honors

Plymouth State University  
2013

M.ED Self-designed program, focus :Organizational Leadership

**SPECIALIZED TRAINING**

National Children's Alliance	Leadership Conference	2019
National Children's Alliance	Leadership Conference	2017
National Children's Advocacy Center	Extended Forensic Interviewing	2015
National Children's Advocacy Center	International Child Abuse Symposium	2015
Wentworth Economic Development Corporation	Leadership in Lean Times	2011
National Children's Alliance	Leadership Conference	2011
National Children's Alliance	Accreditation Boot Camp	2011
Council on Fundraising	NH Grants Institute	2010
National Children's Alliance	Leadership Conference	2010
The Chadwick Center For Children and Families	22 <sup>nd</sup> Annual San Diego International Conference on Child and Family Maltreatment	2009
National District Attorneys Association	Child Abuse Summit	2008
Northeast Regional Children's Advocacy Center	Multidisciplinary Team Training Academy	2008

# **The Child Advocacy Center of Carroll County Job Description**

## **Executive Director**

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

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

### **Case Management Responsibilities:**

1. Schedule and coordinate joint forensic interviews of alleged child/adolescent sexual abuse with multi-disciplinary team members.
2. Conduct forensic interviews of alleged child/adolescent victims of abuse, as requested, on behalf of the multi-disciplinary team members.
3. Oversees the maintenance of case files and the Child Advocacy Center of Carroll County's statistical tracking database.
4. Oversees the Multi-disciplinary Team Case Review, coordinate relevant case review information with multi-disciplinary team members.
5. Testify in civil and criminal court proceedings, as appropriate or requested, on the interview process and techniques as well as on specific interviews in individual cases.
6. Participate in quarterly Peer Review meetings; provide training and consultation as requested regarding interview protocols and child development areas of interest.
7. Consult with multi-disciplinary team members as requested or as deemed necessary.
8. Serve as a liaison to all multi-disciplinary team agencies and collaborating partners.
9. Provide limited telephone crisis intervention.
10. Provide community education regarding the prevention of child maltreatment.
11. Serve as a steward of the Child Advocacy Center of Carroll County in the community.

### **Program Administration Responsibilities:**

1. Working with the Board of Directors, maintains a shared vision for the future of the organization and develops appropriate goals and strategies to advance the organization's mission.
2. Recommends operational objectives that support the strategic plan and leads the staff in the implementation of the strategic plan and any operational objectives.
3. Provides leadership in developing programs, organizational and financial plans with the Board of Directors and staff, and carries out plans and policies authorized by the Board.
4. Maintains official records and documents and assures compliance with federal, state and local regulations.

5. Maintains a working knowledge of emerging issues and significant developments in the field of child abuse investigations.
6. Keeps the Board of Directors fully informed on the condition of the organization and all important issues influencing it.
7. Responsible for ongoing program evaluation including outcome measures.
8. Maintains a positive working relationship with the Board of Directors and partner agencies.

#### **Financial Management Responsibilities:**

1. Chief grant writer, who also monitors the grants and prepares required reports.
2. Responsible for Center bookkeeping and developing and maintaining sound financial practices.
3. Works with the staff, Finance Committee and the Board of Directors to prepare a budget and sees that the Center operates within budget.
4. In partnership with the Board of Directors, the Fundraising Committee and appropriate staff and volunteers the Director is responsible for developing and implementing appropriate fundraising strategies to help fund the mission of the Center.
5. Searches for new and changing funding opportunities.

#### **Community Outreach and Education Responsibilities:**

1. The Director serves as the primary spokesperson for the Child Advocacy Center and chief liaison to community groups and the media.
2. Publicizes the activities of the Child Advocacy Center and its programs and goals.
3. Develops and provides professional training for community agencies on issues related to child abuse and the role of the Child Advocacy Center.
4. Creating and providing community education to civic organizations...
5. Maintains a positive professional reputation in the community and is a good ambassador for the Center.

#### **Supervisory Responsibilities:**

1. Responsible for ensuring personnel have appropriate training and direction and acts as day to day administrative supervisor.
2. Responsible for coordinating volunteers.
3. Responsible for hiring and disciplinary actions involving of all personnel in conjunction with the Executive Committee of the Board of Directors.
4. In conjunction with specialty specific consultants or employees facilitates the preparation and delivery of the performance management for the organization.

#### **Other Responsibilities:**

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

#### **Job Qualifications**

The following qualifications are preferred for the candidate.

1. The Executive Director is a professional position and preferably holds an advanced degree in business, certified fund raising, social work, psychology, criminal justice, mental health or a related field with associated work experience.
2. A minimum of four years of experience in non-profit management including program development and advocacy, grant writing, fund development, financial management/bookkeeping and supervisory responsibilities is preferred.
3. A minimum of two years of professional experience in working with children and families where abuse and violence are identified issues is preferred.
4. Previous experience working with the criminal justice or child welfare system and as a member of a multi-disciplinary team is preferred.
5. A working knowledge of non-profit management and board development.
6. Experience in grant writing, grant monitoring, fund development and fund raising.
7. A working knowledge of bookkeeping (preferably with QuickBooks), the budgeting process and financial management.
8. Knowledge and skills in human resources and staff development.
9. Ability to work as part of a multi-disciplinary team.
10. A working knowledge and understanding of family violence, substance abuse and the dynamics of child abuse.
11. Strong public speaking skills.
12. Computer skills including Microsoft Office, PowerPoint and Publisher.



The Child Advocacy Center of Carroll County ~ protecting children, promoting justice  
56 Union Street  
PO Box 948  
Wolfeboro, NH 03894  
(603) 569-9840

Child Advocacy Center of Carroll County Board of Directors:

**OFFICERS**

Diane Cleary, President

J. Hadley Champlin, Vice President

Raymond Mitchell, Treasurer

June Connors, Secretary

**DIRECTORS**

Pat Anderson

Chris Stevens

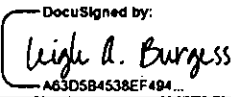

Scott Kinmond

**GRANT AGREEMENT**

The State of New Hampshire and the Subrecipient hereby  
Mutually agree as follows:

**GENERAL PROVISIONS**

**1. Identification and Definitions.**

1.1. State Agency Name <b>New Hampshire Department of Justice</b>		1.2. State Agency Address <b>33 Capitol Street, Concord, NH 03301</b>	
1.3. Subrecipient Name <b>Mary Hitchcock Memorial Hospital</b>		1.4. Subrecipient Address <b>One Medical Center Drive, Lebanon, NH, 03756</b>	
1.5 Subrecipient Phone # <b>603-653-9012</b>	1.6. Account Number <b>02-20-20-200010-2601-073-500581</b>	1.7. Completion Date <b>06/30/2021</b>	1.8. Grant Limitation <b>\$ 18,000.00</b>
1.9. Grant Officer for State Agency <b>Thomas Kaempfer</b>		1.10. State Agency Telephone Number <b>(603) 271-3658</b>	
"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. Subrecipient Signature 1  <small>DocuSigned by: A63D5B4538EF494...</small>		1.12. Name & Title of Subrecipient Signor 1 <b>Leigh Burgess, Vice President Office of Research Operations</b>	
Subrecipient Signature 2 <i>If Applicable</i>		Name & Title of Subrecipient Signor 2 <i>If Applicable</i>	
1.13. Acknowledgment: State of New Hampshire, County of _____ on _____, before the undersigned officer, personally appeared the person identified in block 1.12., known to me (or satisfactorily proven) to be the person whose name is signed in block 1.11., and acknowledged that he/she executed this document in the capacity indicated in block 1.12.			
1.13.1. Signature of Notary Public or Justice of the Peace  (Seal)			
1.13.2. Name & Title of Notary Public or Justice of the Peace			
1.14. State Agency Signature(s) 		1.15. Name & Title of State Agency Signor(s) <b>Thomas Kaempfer, Administrator</b>	
1.16. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: <b>Takmina Rakhmatova</b> Assistant Attorney General, On: <b>05/19/2020</b>			
1.17. 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 Subrecipient identified in block 1.3 (hereinafter referred to as "the Subrecipient"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT A (the scope of work being hereinafter referred to as "the Project").

3. AREA COVERED. Except as otherwise specifically provided for herein, the Subrecipient 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 1.17), 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 B, attached hereto.
  - 5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT B.
  - 5.3. In accordance with the provisions set forth in EXHIBIT B, 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 Subrecipient the Grant Amount. The State shall withhold from the amount otherwise payable to the Subrecipient 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 Subrecipient for all expenses, of whatever nature, incurred by the Subrecipient in the performance hereof, and shall be the only, and the complete, compensation to the Subrecipient for the Project. The State shall have no liabilities to the Subrecipient 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 SUBRECIPIENT WITH LAWS AND REGULATIONS. In connection with the performance of the Project, the Subrecipient 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 Subrecipient, including the acquisition of any and all necessary permits.
7. RECORDS and ACCOUNTS.
  - 7.1. Between the Effective Date and the date three (3) years after the Completion Date the Subrecipient 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 three (3) years after the Completion Date, at any time during the Subrecipient's normal business hours, and as often as the State shall demand, the Subrecipient shall make available to the State all records pertaining to matters covered by this Agreement. The Subrecipient 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, "Subrecipient" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Subrecipient in block 1.3 of these provisions
8. PERSONNEL.
  - 8.1. The Subrecipient shall, at its own expense, provide all personnel necessary to perform the Project. The Subrecipient 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 Subrecipient 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 Subrecipient 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 Subrecipient notice of such termination.
11. EVENT OF DEFAULT: REMEDIES.
  - 11.1. Any one or more of the following acts or omissions of the Subrecipient 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 Subrecipient 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 Subrecipient notice of termination; and
    - 11.2.2 Give the Subrecipient 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 Subrecipient during the period from the date of such notice until such time as the State determines that the Subrecipient has cured the Event of Default shall never be paid to the Subrecipient; and
    - 11.2.3 Set off against any other obligation the State may owe to the Subrecipient 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 Subrecipient 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 Subrecipient 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 Subrecipient from any and all liability for damages sustained or incurred by the State as a result of the Subrecipient'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 Subrecipient hereunder, the Subrecipient, may terminate this Agreement without cause upon thirty (30) days written notice.
13. CONFLICT OF INTEREST. No officer, member of employee of the Subrecipient, 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

LAB



- 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. **SUBRECIPIENT'S RELATION TO THE STATE.** In the performance of this Agreement the Subrecipient, its employees, and any subcontractor or subgrantee of the Subrecipient are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Subrecipient 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 Subrecipient 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 Subrecipient other than as set forth in Exhibit A without the prior written consent of the State.
  16. **INDEMNIFICATION.** The Subrecipient 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 Subrecipient or subcontractor, or subgrantee or other agent of the Subrecipient. 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 AND BOND.**
  - 17.1 The Subrecipient 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 workmen's compensation and employees liability insurance for all employees engaged in the performance of the Project, and
    - 17.1.2 Comprehensive public 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. Each policy shall contain a clause prohibiting cancellation or modification of the policy earlier than ten (10) days after written notice thereof has been received by the State.
  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 Subrecipient.
  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 provisions set forth in Exhibit C hereto are incorporated as part of this agreement.

UB

**EXHIBIT A**

**-SCOPE OF SERVICES-**

1. The Mary Hitchcock Memorial Hospital as Subrecipient, for itself and on behalf of Dartmouth-Hitchcock Clinic shall receive a subgrant from the New Hampshire Department of Justice (DOJ) for the Child Advocacy Center expenses and services provided for forensic child advocacy interviews.
2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in Exhibit B. 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 15<sup>th</sup> 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 should be maintained for at least three (3) years after the close of the project.
4. Subrecipient shall be required to submit an annual grant application to the DOJ for review and compliance.
5. 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.
6. All correspondence and submittals shall be directed to:  
NH Department of Justice  
Grants Management Unit  
33 Capitol Street  
Concord, NH 03301  
603-271-1261 or Tanya.pitman@doj.nh.gov

**EXHIBIT B**

**-METHOD OF PAYMENT-**

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT A.
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 P-37 section 1.8.
  - 3a. The Subrecipient shall be awarded an amount not to exceed \$18,000.00 of the total Grant Limitation from Governor and Council approval or 07/01/20, whichever is later, through 06/30/21, with approved expenditure reports. This shall be contingent on continued state funding appropriation and program performance.
4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval, nor after 06/30/21.

Subrecipient Initials LAB

Date 5/4/2020

**EXHIBIT C**

**-SPECIAL PROVISIONS-**

1. Subrecipient shall also be compliant at all times with the terms, conditions and specifications detailed in the Special Conditions, which are subject to annual review.
2. The terms outlined in the General Terms and Conditions of the **Grant Agreement** are modified as set forth below:
  - a. Provision 5.3 is deleted and replaced with the following:

In accordance with the provisions set forth in EXHIBIT B, and in consideration of the satisfactory performance of the Project, with satisfactory having the meaning of meeting the requirements of this Agreement, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Subrecipient the Grant Amount. The State shall withhold from the amount otherwise payable to the Subrecipient under this subparagraph 5.3 those sums required, or permitted,
  - b. Provision 8.1 is deleted and replaced with the following:

The Subrecipient certifies 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.
  - c. Provision 8.3 is deleted in its entirety as inapplicable
  - d. Provision 9.1 is deleted and replaced with the following:

As used in this Agreement, the word "data" shall mean all information and things developed by Subrecipient in its performance 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.
  - e. Provision 9.2 is deleted and replaced with the following:

Between the Effective Date and the Completion Date the Subrecipient shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, or disposal.
  - f. Provision 9.3 is deleted in its entirety as inapplicable
  - g. Provision 11.2.3 is deleted in its entirety as inapplicable
  - h. Provision 12.1 is deleted and replaced with the following:

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

- i. Provision 17.1 is deleted and replaced with the following:  
Statutory workmen's compensation and employees liability insurance for all employees engaged in the performance of the Project, and Commercial general liability insurance against all claims.
- j. Provision 17.1.2 is deleted and replaced with the following:  
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, except for property damage due to fire which has a \$100,000 coverage limit per occurrence; and
- k. Provision 17.2 is deleted and replaced with the following:  
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. Each policy shall contain a clause prohibiting cancellation or modification of the policy earlier than thirty (30) days after written notice thereof has been received by the State.

**EXHIBIT C**

DOJ State Funding

*SPECIAL CONDITIONS*

1. The Subrecipient authorizes the New Hampshire Department of Justice (DOJ) and its representatives, access to and the right to examine all records, books, paper or documents related to this subgrant.
2. Discrimination Findings - The Subrecipient assures that in the event that a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the ground of race, religion, national origin, sex, or disability against a recipient of victim assistance formula funds under this award, the recipient will forward a copy of the findings to the DOJ.
3. The Subrecipient understands that subgrants 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.
4. The Subrecipient agency agrees that, should they employ a former member of the DOJ that employee or their relative shall not perform work on or be billed to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the DOJ for the life of the subgrant without the express approval of the DOJ.
5. 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 to generate program income is granted, the Subrecipient agrees that there must be a sliding scale that starts at zero, and that all program income will be totally expended on grant allowable activities by the end of the funding cycle.
6. 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.
7. The Subrecipient agrees that if a financial audit of the agency is performed, whether it be an audit under 2 CFR or not, the Subrecipient agrees to provide a copy of the audit and any associated management letters to the DOJ, Grants Management Unit. The Single Audit report must be submitted to the Grants Management Unit within 9 months after the Subrecipient's year-end or one month after the issuance of the audit.

**EXHIBIT C**

8. 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., 990-EZ), as several sources already provide searchable online databases of such financial statements.
  
9. The Subrecipient, if a non-profit organization, must certify their non-profit status by submitting a statement to 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 NH stating that the Subrecipient is a non-profit organization operating within the state, or:
  - A copy of the sub-grantee's state certificate of incorporation that substantiates its non-profit status

Subrecipients that are local non-profit affiliates of state or national non-profits should also have a statement by the parent organization that the Subrecipient is a local non-profit affiliate.
  
10. 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) prior approval is required. Prior approval requests require additional justification.

*I have read and understand all 10 special conditions contained in this document:*

Leigh A. Burgess, Research Operations

Name and Title of Authorized Representative

DocuSigned by:  
*Leigh A. Burgess*

5/4/2020

Signature

Date

Dartmouth-Hitchcock

Name and Address of Agency

Subrecipient Initials

LAB

Date 5/4/2020

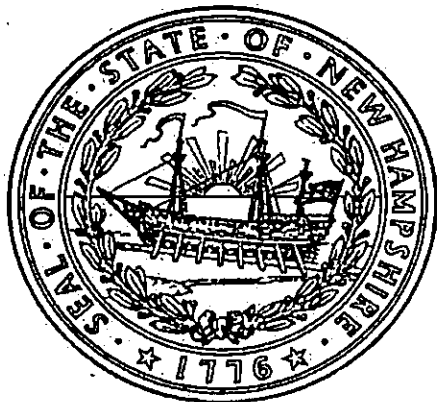
**State of New Hampshire**  
**Department of State**

CERTIFICATE

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

Business ID: 68517

Certificate Number: 0004905338



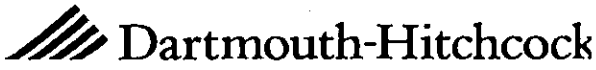
IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 1st day of May A.D. 2020.

A handwritten signature in cursive script, appearing to read "Wm Gardner".

William M. Gardner  
Secretary of State





Dartmouth-Hitchcock  
Dartmouth-Hitchcock Medical Center  
1 Medical Center Drive  
Lebanon, NH 03756  
Dartmouth-Hitchcock.org

**CERTIFICATE OF VOTE/AUTHORITY**

I, Charles G. Plimpton, of Dartmouth-Hitchcock Clinic and Mary Hitchcock Memorial Hospital, do hereby certify that:

1. I am the duly elected Treasurer and Secretary of the Board of Trustees of Dartmouth-Hitchcock Clinic and Mary Hitchcock Memorial Hospital;
2. The following is a true and accurate excerpt from the December 7<sup>th</sup>, 2012 Bylaws of Dartmouth-Hitchcock Clinic and Mary Hitchcock Memorial Hospital:

**ARTICLE I – Section A. Fiduciary Duty. Stewardship over Corporate Assets**

“In exercising this [fiduciary] duty, the Board may, consistent with the Corporation’s Articles of Agreement and these Bylaws, delegate authority to the Board of Governors, Board Committees and various officers the right to give input with respect to issues and strategies, incur indebtedness, make expenditures, enter into contracts and agreements and take such other binding actions on behalf of the Corporation as may be necessary or desirable.”

3. Article I – Section A, as referenced above, provides authority for the chief officers, including the Chief Executive Officer, the Chief Clinical Officer, and other officers, of Dartmouth-Hitchcock Clinic and Mary Hitchcock Memorial Hospital to sign and deliver, either individually or collectively, on behalf of Dartmouth-Hitchcock Clinic and Mary Hitchcock Memorial Hospital.
4. Edward J. Merrens, MD is the Chief Clinical Officer of Dartmouth-Hitchcock Clinic and Mary Hitchcock Memorial Hospital and therefore has the authority to enter into contracts and agreements on behalf of Dartmouth-Hitchcock Clinic and Mary Hitchcock Memorial Hospital.

IN WITNESS WHEREOF, I have hereunto set my hand as the Treasurer and Secretary of the Board of Trustees of Dartmouth-Hitchcock Clinic and Mary Hitchcock Memorial Hospital this 6<sup>th</sup> day of May, 2020

Charles G. Plimpton, Board Treasurer and Secretary

STATE OF NH  
COUNTY OF GRAFTON

The foregoing instrument was acknowledged before me this 6<sup>th</sup> day of May, 2020, by Charles G. Plimpton.



Notary Public  
My Commission Expires: April 19, 2022



Susan Reeves, EdD, RN, CENP

**Chief Nursing Executive  
Dartmouth-Hitchcock Health  
Executive Vice President, Research & Education  
Dartmouth-Hitchcock**

**Dartmouth-Hitchcock Medical Center**

One Medical Center Drive  
Lebanon, NH 03756-0001  
Phone (603) 650-5706  
Dartmouth-Hitchcock.org

May 13, 2020

Thomas Kaempfer  
New Hampshire Department of Justice  
33 Capitol Street  
Concord, NH 03301

Dear Mr. Kaempfer:

At the request of the State of New Hampshire, I am writing to notify you that, as noted in the attached Delegation of Signing Authority from July 23, 2018, in her role as Vice President of Research Operations, Leigh A. Burgess, MSA, MEd, MA, continues to have authority to sign contracts on behalf of Dartmouth-Hitchcock which have a funding amount not to exceed \$3,000,000 and which have a term of less than five (5) years.

Please do not hesitate to reach out should you require further documentation.

Sincerely,

A handwritten signature in cursive script that reads "Susan A. Reeves RN".

Susan A. Reeves, EdD, RN, CENP  
Chief Nursing Executive  
Dartmouth-Hitchcock Health  
Executive Vice President, Research & Education  
Dartmouth-Hitchcock



## DELEGATION OF SIGNATURE AUTHORITY

### RESEARCH CONTRACTS AND SPONSORED PROGRAM AGREEMENTS

The authority to sign contracts, grants, consortia, center, cooperative and other research and sponsored program agreements ("Contracts") on behalf of Mary Hitchcock Memorial Hospital and Dartmouth-Hitchcock Clinic (together, "Dartmouth-Hitchcock") is delegated by the Chief Executive Officer of Dartmouth-Hitchcock to the Executive Vice President of Research and Education (and, in her absence or unavailability, to another Chief Officer of Dartmouth-Hitchcock).

The authority to sign Contracts on behalf of Dartmouth-Hitchcock *which have a funding amount not to exceed \$3,000,000 and which have a term of less than five (5) years* is hereby sub-delegated by the Executive Vice President of Research and Education to the Vice President of Research Operations.

A Contract means an agreement between two or more persons that creates a legally binding obligation to do or not to do a particular thing. A Contract may be titled as an agreement, a memorandum of understanding, memorandum of agreement, a promise to pay, or may use other terminology. A Contract may or may not involve the payment of money.

Additional sub-delegation of signature authority may only be made upon written authorization of the Executive Vice President of Research and Education.

An individual with delegated/sub-delegated signature authority who signs a Contract on behalf of Dartmouth-Hitchcock has the responsibility to ensure that the Contract follows Dartmouth-Hitchcock policies, rules and guidelines and all applicable laws and regulations.

The effective date of this sub-delegation shall be the date executed by the Executive Vice President of Research and Education, as set forth below, and shall continue until revocation by the Executive Vice President of Research and Education.

A handwritten signature in black ink, appearing to read "Susan A. Reeves", written over a horizontal line.

Susan A. Reeves, EdD, RN  
Executive Vice President of Research and Education

Date: July 23, 2018

<b>CERTIFICATE OF INSURANCE</b>	<b>DATE: March 9, 2020</b>
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<b>COMPANY AFFORDING COVERAGE</b> Hamden Assurance Risk Retention Group, Inc. P.O. Box 1687 30 Main Street, Suite 330 Burlington, VT 05401	This certificate is issued as a matter of information only and confers no rights upon the Certificate Holder. This Certificate does not amend, extend or alter the coverage afforded by the policies below.
<b>INSURED</b> Dartmouth-Hitchcock Clinic One Medical Center Drive Lebanon, NH 03756 (603)653-6850	

**COVERAGES**

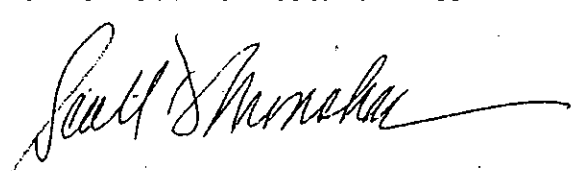
The Policy listed below has been issued to the Named Insured above for the Policy Period notwithstanding any requirement, term or condition of any contract or other document with respect to which this certificate may be issued. The insurance afforded by the policy is subject to all the terms, exclusions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

TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE	POLICY EXPIRATION DATE	LIMITS									
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:5%; text-align: center;"><b>GENERAL LIABILITY</b></td> <td style="width:15%;"></td> </tr> <tr> <td style="text-align: center;"><b>X</b></td> <td style="text-align: center;"><b>CLAIMS MADE</b></td> </tr> <tr> <td></td> <td style="text-align: center;"><b>OCCURRENCE</b></td> </tr> <tr> <td colspan="2" style="text-align: center;"><b>OTHER</b></td> </tr> </table>	<b>GENERAL LIABILITY</b>		<b>X</b>	<b>CLAIMS MADE</b>		<b>OCCURRENCE</b>	<b>OTHER</b>		002019-A	07/01/2019	07/01/2020	EACH OCCURRENCE	\$1,000,000
	<b>GENERAL LIABILITY</b>												
	<b>X</b>	<b>CLAIMS MADE</b>											
		<b>OCCURRENCE</b>											
	<b>OTHER</b>												
		DAMAGE TO RENTED PREMISES	\$100,000										
	MEDICAL EXPENSES	N/A											
	PERSONAL & ADV INJURY	\$1,000,000											
	GENERAL AGGREGATE												
	PRODUCTS-COMP/OP AGG	\$1,000,000											
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;"><b>PROFESSIONAL LIABILITY</b></td> </tr> <tr> <td style="text-align: center;"><b>CLAIMS MADE</b></td> <td></td> </tr> <tr> <td style="text-align: center;"><b>OCCURRENCE</b></td> <td></td> </tr> <tr> <td colspan="2" style="text-align: center;"><b>OTHER</b></td> </tr> </table>	<b>PROFESSIONAL LIABILITY</b>		<b>CLAIMS MADE</b>		<b>OCCURRENCE</b>		<b>OTHER</b>					EACH CLAIM	
	<b>PROFESSIONAL LIABILITY</b>												
	<b>CLAIMS MADE</b>												
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<b>OTHER</b>													
	ANNUAL AGGREGATE												
<b>OTHER</b>													

**DESCRIPTION OF OPERATIONS/ LOCATIONS/ VEHICLES/ SPECIAL ITEMS (LIMITS MAY BE SUBJECT TO RETENTIONS)**

Certificate is issued as evidence of insurance for purpose of a grant.

**CERTIFICATE HOLDER**

NH Dept. of Justice 33 Capitol Street Concord, NH 03301-6397	<b>CANCELLATION</b> Should any of the above described policies be cancelled before the expiration date thereof, the issuing company will endeavor to mail 30 DAYS written notice to the certificate holder named below, but failure to mail such notice shall impose no obligation or liability of any kind upon the company, its agents or representatives.
	<b>AUTHORIZED REPRESENTATIVES</b>  



DARTHIT-01

ASTOBERT

# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
3/5/2020

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).

<b>PRODUCER</b> License # 1780862 <b>HUB International New England</b> 100 Central Street, Suite 201 Holliston, MA 01746	<b>CONTACT</b> Rita Durgin <b>NAME:</b> <b>PHONE</b> (A/C, No, Ext): <b>FAX</b> (A/C, No): <b>E-MAIL ADDRESS:</b> rita.durgin@hubinternational.com	
	<b>INSURER(S) AFFORDING COVERAGE</b> <b>NAIC #</b> <b>INSURER A :</b> Safety National Casualty Corporation      15105 <b>INSURER B :</b> <b>INSURER C :</b> <b>INSURER D :</b> <b>INSURER E :</b> <b>INSURER F :</b>	
<b>INSURED</b>  <b>Mary Hitchcock Memorial Hospital</b> <b>1 Medical Center Dr.</b> <b>Lebanon, NH 03756</b>		

**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	ADOL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	<b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJ. <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COM/OP AGG \$ \$
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	<b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE DED    RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
A	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory In NH)    Y/N <input type="checkbox"/> N/A If yes, describe under DESCRIPTION OF OPERATIONS below			AG4061049	7/1/2019	7/1/2020	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER 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)  
Evidence of Workers Compensation coverage for Mary Hitchcock Memorial Hospital

<b>CERTIFICATE HOLDER</b>  <b>NH Department of Justice</b> 33 Capital Street Concord, NH 03301	<b>CANCELLATION</b>  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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# Cathy Brittis, MSW

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## Summary

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Master's level social worker with strong work experience in the area child abuse and leadership. Strength based approach in working with children, adolescents, families and community providers. Utilizes a collaborative model for team collaboration and program development. Strengths include: assessment, crisis intervention, case management, de-escalation, mediation skills, collaborative teamwork, forensic interviewing and program development

## Accomplishments

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Susan P. LaGasse Award for Excellence in Casework Practice, State of Vermont, Department for Children and Families, 2000

Lebanon Police Department, Lebanon, New Hampshire - Citizen of the Year Award 2009

## Education

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Masters of Social Work, 1995

University of Vermont - Burlington, Vermont

Bachelor of Arts: Psychology, 1991

St. Michaels College - Colchester, Vermont

## Professional Experience

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**Child Advocacy Center Program Director**

September 2005 - current

**Dartmouth Hitchcock Medical Center - Lebanon, NH**

- Oversee all aspects of the development and functioning of the Child Advocacy Center (CAC) to include financial management, sustainability needs, agency and community outreach, needs assessments and facilitation of CAC related meetings.
- Coordinate center services with participating agencies including child protection, law enforcement; prosecution, crisis services, medical and mental health professionals.
- Oversee and conduct forensic interviews of children who have been referred to the CAC for evaluation of child abuse.
- Coordinate referrals to needed services for families who have come to the CAC.
- Supervise staff of forensic interviewers and intake coordinators.

**Interim Investigative Supervisor**

July 2005 - September 2005.

**State of Vermont, Department of Children and Families - White River Jct., Vermont**

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

**Investigative Social Worker**

August 1995 - July 2005

**State of Vermont, Department of Children and Families - White River Jct., Vermont**

- Responsible for investigating reports of child abuse and neglect.
- Conduct interviews with children and families around allegations of child abuse and neglect.

## Cathy Brittis, MSW

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

### Professional Development

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#### Spectrum Outreach Worker/Intern

September 1994 - May 1995

#### Spectrum Family Services - Burlington, Vermont

- Provided screenings, intakes, assessments and referrals to adolescents who were homeless or runaway.
- Promoted family reunification when appropriate.
- Case managed and supported homeless youth through independent living programs.
- Co-facilitated an independent living skills group for youth, enhancing skills for youth to live on own.
- Provided supervision to Peer Outreach Workers (youth who provided outreach services to kids "at risk" on the streets of Burlington)
- Assisted in the development of a shelter for run-away and homeless youth.

#### Investigative Social Worker/Intern

September 1993 - May 1994

#### State of Vermont, Department of Children and Families - Burlington, Vermont

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

#### Crime Victim Advocate

May 1992 - August 1993

#### Family Services of the Mid-Hudson and Harlem Valleys - Poughkeepsie, New York

- Provided 24 hour emergency rape/domestic violence crisis counseling via walk-ins, hotline, and police/hospital assistance
- Established and supervised an emergency financial assistance program for victims of crime.
- Prepared victims for the court process and advocated on behalf of the victim.
- Provided group treatment to victims of crime.
- Co-facilitated a support group for victims of domestic violence.
- Created and presented outreach programs and crime prevention workshops for the schools of Dutchess County.
- Gathered pertinent data and responsible for submitting quarterly and annual reports to funding sources.
- Assisted in the writing of grant proposals to promote services, which were needed in the community.

### Professional Affiliations and Community Leadership

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Board member - Granite State Children's Alliance 2009-present

Committee Member of the National Children's Alliance Satellite Site Task Force 2013-2014

Member of American Professional Society on the Abuse of Children

DARTMOUTH-HITCHCOCK CLINIC

JOB BRIEF

JOB TITLE CAC Program Manager POSITION CODE 002460

DEPARTMENT Child Advocacy Center DATE 10/15/07

**JOB SUMMARY:** Reporting to the CAPP Medical Director, with consultation from the CAC Advisory Board, coordinate center services with participating agencies, including child protection, law enforcement, prosecutors, medical and mental health personnel. Schedule and coordinate interviews, refer for medical exams and other referrals and consultation, as necessary. Conduct forensic interviews of children who have made allegations of sexual abuse and/or exploitation or severe physical abuse. Consistently demonstrate professional behavior and leadership skills that support the vision, mission and philosophy of the CAC and abide by confidentiality policies of all involved agencies.

**JOB RESPONSIBILITIES:**

1. Perform the following program development responsibilities which include, but are not limited to:  
Administration of the Child Advocacy Center:
  - a. Manage day-to-day operations of CAC including budgets, finances, personnel management, coordinating multi-disciplinary, multi-agency response of child abuse cases.
  - b. Assume responsibility for program development including needs assessment, prioritization, operationalizing and management of additional CAC locations.
  - c. Maintain and support processes and procedures to improve accessibility, use and functioning of CAC.
  - d. Screen referrals and determine priority levels according to referral information and CAC protocols.
  - e. Participate in pre and post interview multidisciplinary case meetings.
  - f. Participate in case reviews.
  - g. Assist in the coordination of services for children and their families, as needed.
  - h. Work with and make recommendation for appropriate community referrals for the child victim and their non-offending family members.
2. Conduct forensic interviews:
  - a. Using a solid knowledge base related to child sexual abuse, exploitation, physical abuse, severe neglect and investigation, interview children three to sixteen years of age, and individuals with special circumstances.
  - b. Provide court testimony when required.
3. Agency and community outreach:
  - a. Function as liaison for Dartmouth-Hitchcock Medical Center in relation to the Child Advocacy Center with outside agencies, including but not limited to County Attorneys, State and local Police, Child Protective Services, and NH Network of Child Advocacy Centers.
  - b. Meet with all member agencies to ensure personnel are aware of the CAC and its purpose, process, criteria and procedures.
  - c. Conduct agency orientation meetings.
  - d. Facilitate the establishment of satellite sites, as directed by the Advisory Board.
  - e. Represent the CAC in center related activities, including fundraising initiatives.
4. Grant and report writing:
  - a. Develop, procure, and manage outside funding arrangements such as Federal and State grants, and private and foundation donations.
  - b. Submit grants for program funding and develop quarterly reports of grant activity.



- c. Provide reports to funding sources, as required by grants.
5. Financial management:
- a. Prepare and present financial and operational reports to Advisory Board on a monthly basis.
  - b. Prepare finance reports and statements of budgeting needs and recommendations.
  - c. Maintain financial and accountability records.
6. Perform other duties as required or assigned.

**MINIMUM EDUCATION & EXPERIENCE:** Master's degree in relevant field with a minimum of 2 years of experience or the equivalent required. Relevant professional licensure desirable. Knowledge of the dynamics of child development, child abuse and investigating procedures required. Prior experience working with abused children and their families preferred. Prior specialized forensic interview training desired, or must complete forensic training within three months of hire. Must possess the ability to engage children of all ages in forensic interviews and respond to cultural differences present among organizations, population and staff. Valid driver's license, proof on insurance and a criminal background check required.

APPROVED BY: \_\_\_\_\_  
Department Director Date

\_\_\_\_\_  
Job Analyst Date

Key Employees

Mary Hitchcock Memorial Hospital – CAC at CHaD

Name/position	Salary
Cathy Brittis / Director	\$91,395

**DARTMOUTH-HITCHCOCK (D-H) | DARTMOUTH-HITCHCOCK HEALTH (D-HH)**

**BOARDS OF TRUSTEES AND OFFICERS**

**Effective: April 1, 2019**

<p><b>Jocelyn D. Chertoff, MD, MS, FACR</b>                  MHMH/DHC (Clinical Chair/Center Director)                  Trustee  <i>Chair, Dept. of Radiology</i></p>	<p><b>Robert A. Oden, Jr., PhD</b>                  MHMH/DHC/D-HH Trustee  <i>Retired President, Carleton College</i></p>
<p><b>Duane A. Compton, PhD</b>                  MHMH/DHC/D-HH Trustee  <i>Ex-Officio: Dean, Geisel School of Medicine at Dartmouth</i></p>	<p><b>Charles G. Plimpton, MBA</b>                  MHMH/DHC/D-HH Boards' Treasurer &amp; Secretary  <i>Retired Investment Banker</i></p>
<p><b>William J. Conaty</b>                  MHMH/DHC/D-HH Trustee  <i>President, Conaty Consulting, LLC</i></p>	<p><b>Kurt K. Rhyhart, MD, FACS</b>                  MHMH/DHC (D-H Lebanon Physician Trustee Representative) Trustee  <i>DHMC Trauma Medical Director and Divisional Chief of Trauma and Acute Care Surgery</i></p>
<p><b>Joanne M. Conroy, MD</b>                  MHMH/DHC/D-HH Trustee  <i>Ex-Officio: CEO &amp; President, D-H/D-HH</i></p>	<p><b>Kari M. Rosenkranz, MD</b>                  MHMH/DHC (Lebanon Physician) Trustee  <i>Associate Professor of Surgery; Medical Director, Comprehensive Breast Program; and Vice Chair for Education, Department of Surgery</i></p>
<p><b>Vincent S. Conti, MHA</b>                  MHMH/DHC/D-HH Boards' Chair  <i>Retired President &amp; CEO, Maine Medical Center</i></p>	<p><b>Edward Howe Stansfield, III, MA</b>                  MHMH/DHC/D-HH Boards' Vice Chair  <i>Senior VP, Resident Director for the Hanover, NH Bank of America/Merrill Lynch Office</i></p>
<p><b>Paul P. Danos, PhD</b>                  MHMH/DHC/D-HH Trustee  <i>Dean Emeritus; Laurence F. Whittemore Professor of Business Administration, Tuck School of Business at Dartmouth</i></p>	<p><b>Pamela Austin Thompson, MS, RN, CENP, FAAN</b>                  MHMH/DHC/D-HH Trustee  <i>Chief executive officer emeritus of the American Organization of Nurse Executives (AONE)</i></p>
<p><b>Senator Judd A. Gregg</b>                  MHMH/DHC Trustee  <i>Senior Advisor to SIFMA</i></p>	<p><b>Jon W. Wahrenberger, MD, FAHA, FACC</b>                  MHMH/DHC (Lebanon Physician) Trustee  <i>Clinical Cardiologist, Cardiovascular Medicine</i></p>
<p><b>Roberta L. Hines, MD</b>                  MHMH/DHC Trustee  <i>Nicholas M. Greene Professor and Chair, Dept. of Anesthesiology, Yale School of Medicine</i></p>	<p><b>Marc B. Wolpow, JD, MBA</b>                  MHMH/DHC/D-HH Trustee  <i>Co-Chief Executive Officer of Audax Group</i></p>
<p><b>Cherie A. Holmes, MD, MSc</b>                  MHMH/DHC/(Community Group Practice) Trustee  <i>Medical Director, Acute Care Services, D-H Keene/Cheshire Medical Center</i></p>	<p><b>Steven "Steve" A. Paris, MD</b>                  D-HH Trustee (NOT a D-H Trustee)  <i>Regional Medical Director, Community Group Practices (CGPs)</i></p>
<p><b>Laura K. Landy, MBA</b>                  MHMH/DHC/D-HH Trustee  <i>President and CEO of the Fannie E. Rippel Foundation</i></p>	

# **Dartmouth-Hitchcock Health and Subsidiaries**

**Report on Federal Awards in Accordance With the  
Uniform Guidance**

**June 30, 2019**

**EIN #02-0222140**

**DRAFT**

**Dartmouth-Hitchcock Health and Subsidiaries**  
**Index**  
**June 30, 2019**

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**Part I**  
**Financial Statements and**  
**Schedule of Expenditures of Federal Awards**



## Report of Independent Auditors

To the Board of Trustees of  
Dartmouth-Hitchcock Health and subsidiaries

### Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Dartmouth-Hitchcock Health and its subsidiaries (the "Health System"), which comprise the consolidated balance sheets as of June 30, 2019 and 2018, and the related consolidated statements of operations and changes in net assets and of cash flows for the years then ended, and the related notes to the financial statements.

### *Management's Responsibility for the Consolidated Financial Statements*

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

### *Auditors' Responsibility*

Our responsibility is to express an opinion on the consolidated financial statements based on our audits. We conducted our audits 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Health System's preparation and fair presentation of the consolidated financial statements 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 Health System's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



**Opinion**

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Dartmouth-Hitchcock Health and its subsidiaries as of June 30, 2019 and 2018, and the results of their operations, changes in net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Emphasis of Matter**

As discussed in Note 2 to the consolidated financial statements, the Health System changed the manner in which it accounts for revenue recognition from contracts with customers and the manner in which it presents net assets and reports certain aspects of its financial statements as a not-for-profit entity in 2019. Our opinion is not modified with respect to this matter.

**Other Matters**

**Other Information**

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The consolidating information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The consolidating information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves and other additional procedures, in accordance with auditing standards generally accepted in the United States of America. In our opinion, the consolidating information is fairly stated, in all material respects, in relation to the consolidated financial statements taken as a whole. The consolidating information is presented for purposes of additional analysis of the consolidated financial statements rather than to present the financial position, results of its operations, changes in net assets and cash flows of the individual companies and is not a required part of the consolidated financial statements. Accordingly, we do not express an opinion on the financial position, results of operations, changes in net assets and cash flows of the individual companies.

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards for the year ended June 30, 2019 is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the consolidated financial statements. The information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures, in accordance with auditing standards generally accepted in the United States of America. In





our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the consolidated financial statements taken as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 26, 2019 on our consideration of the Health System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters for the year ended June 30, 2019. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Health System's internal control over financial reporting and compliance.

Boston, Massachusetts  
November 26, 2019

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**Dartmouth-Hitchcock Health and Subsidiaries**  
**Consolidated Balance Sheets**  
**June 30, 2019 and 2018**

<i>(in thousands of dollars)</i>	2019	2018
<b>Assets</b>		
<b>Current assets</b>		
Cash and cash equivalents	\$ 143,587	\$ 200,169
Patient accounts receivable, net of estimated uncollectible of \$132,228 at June 30, 2018 (Note 4)	221,125	219,228
Prepaid expenses and other current assets	95,495	97,502
Total current assets	460,207	516,899
Assets limited as to use (Notes 5 and 7)	876,249	706,124
Other investments for restricted activities (Notes 5 and 7)	134,119	130,896
Property, plant, and equipment, net (Note 6)	621,256	607,321
Other assets	124,471	108,785
Total assets	<u>\$ 2,216,302</u>	<u>\$ 2,070,025</u>
<b>Liabilities and Net Assets</b>		
<b>Current liabilities</b>		
Current portion of long-term debt (Note 10)	\$ 10,914	\$ 3,464
Current portion of liability for pension and other postretirement plan benefits (Note 11)	3,468	3,311
Accounts payable and accrued expenses (Note 13)	113,817	95,753
Accrued compensation and related benefits	128,408	125,576
Estimated third-party settlements (Note 4)	41,570	41,141
Total current liabilities	298,177	269,245
Long-term debt, excluding current portion (Note 10)	752,180	752,975
Insurance deposits and related liabilities (Note 12)	58,407	55,516
Liability for pension and other postretirement plan benefits, excluding current portion (Note 11)	281,009	242,227
Other liabilities	124,136	88,127
Total liabilities	<u>1,513,909</u>	<u>1,408,090</u>
Commitments and contingencies (Notes 4, 6, 7, 10, and 13)		
<b>Net assets</b>		
Net assets without donor restrictions (Note 9)	559,933	524,102
Net assets with donor restrictions (Notes 8 and 9)	142,460	137,833
Total net assets	<u>702,393</u>	<u>661,935</u>
Total liabilities and net assets	<u>\$ 2,216,302</u>	<u>\$ 2,070,025</u>

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

**Dartmouth-Hitchcock Health and Subsidiaries**  
**Consolidated Statements of Operations and Changes in Net Assets**  
**Years Ended June 30, 2019 and 2018**

<i>(in thousands of dollars)</i>	2019	2018
<b>Operating revenue and other support</b>		
Patient service revenue	\$ 1,999,323	\$ 1,899,095
Provision for bad debts (Notes 2 and 4)	-	47,367
Net patient service revenue	1,999,323	1,851,728
Contracted revenue (Note 2)	75,017	54,969
Other operating revenue (Notes 2 and 5)	210,698	148,946
Net assets released from restrictions	14,105	13,461
Total operating revenue and other support	<u>2,299,143</u>	<u>2,069,104</u>
<b>Operating expenses</b>		
Salaries	1,062,551	989,263
Employee benefits	251,591	229,683
Medical supplies and medications	407,875	340,031
Purchased services and other	323,435	291,372
Medicaid enhancement tax (Note 4)	70,061	67,692
Depreciation and amortization	88,414	84,778
Interest (Note 10)	25,514	18,822
Total operating expenses	<u>2,229,441</u>	<u>2,021,641</u>
Operating income (loss)	<u>69,702</u>	<u>47,463</u>
<b>Nonoperating gains (losses)</b>		
Investment income, net (Note 5)	40,052	40,387
Other losses, net (Note 10)	(3,562)	(2,908)
Loss on early extinguishment of debt	(87)	(14,214)
Loss due to swap termination	-	(14,247)
Total nonoperating gains, net	<u>36,403</u>	<u>9,018</u>
Excess of revenue over expenses	<u>\$ 106,105</u>	<u>\$ 56,481</u>

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**Dartmouth-Hitchcock Health and Subsidiaries**  
**Consolidated Statements of Operations and Changes in Net Assets**  
**Years Ended June 30, 2019 and 2018**

<i>(in thousands of dollars)</i>	2019	2018
<b>Net assets without donor restrictions</b>		
Excess of revenue over expenses	\$ 106,105	\$ 56,481
Net assets released from restrictions	1,769	16,313
Change in funded status of pension and other postretirement benefits (Note 11)	(72,043)	8,254
Other changes in net assets	-	(185)
Change in fair value of interest rate swaps (Note 10)	-	4,190
Change in interest rate swap effectiveness	-	14,102
Increase in net assets without donor restrictions	<u>35,831</u>	<u>99,155</u>
<b>Net assets with donor restrictions</b>		
Gifts, bequests, sponsored activities	17,436	14,171
Investment income, net	2,682	4,354
Net assets released from restrictions	(15,874)	(29,774)
Contribution of assets with donor restrictions from acquisition	383	-
Increase (decrease) in net assets with donor restrictions	<u>4,627</u>	<u>(11,249)</u>
Change in net assets	<u>40,458</u>	<u>87,906</u>
<b>Net assets</b>		
Beginning of year	<u>661,935</u>	<u>574,029</u>
End of year	<u>\$ 702,393</u>	<u>\$ 661,935</u>

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

**Dartmouth-Hitchcock Health and Subsidiaries**  
**Consolidated Statements of Cash Flows**  
**Years Ended June 30, 2019 and 2018**

<i>(in thousands of dollars)</i>	2019	2018
<b>Cash flows from operating activities</b>		
Change in net assets	\$ 40,458	\$ 87,906
Adjustments to reconcile change in net assets to net cash provided by operating and nonoperating activities		
Change in fair value of interest rate swaps	-	(4,897)
Provision for bad debt	-	47,367
Depreciation and amortization	88,770	84,947
Change in funded status of pension and other postretirement benefits	72,043	(8,254)
(Gain) on disposal of fixed assets	(1,101)	(125)
Net realized gains and change in net unrealized gains on investments	(31,397)	(45,701)
Restricted contributions and investment earnings	(2,292)	(5,460)
Proceeds from sales of securities	1,167	1,531
Loss from debt defeasance	-	14,214
Changes in assets and liabilities		
Patient accounts receivable, net	(1,803)	(29,335)
Prepaid expenses and other current assets	2,149	(8,299)
Other assets, net	(9,052)	(11,665)
Accounts payable and accrued expenses	17,898	19,693
Accrued compensation and related benefits	2,335	10,665
Estimated third-party settlements	429	13,708
Insurance deposits and related liabilities	2,378	4,556
Liability for pension and other postretirement benefits	(33,104)	(32,399)
Other liabilities	12,267	(2,421)
Net cash provided by operating and nonoperating activities	<u>161,145</u>	<u>136,031</u>
<b>Cash flows from investing activities</b>		
Purchase of property, plant, and equipment	(82,279)	(77,598)
Proceeds from sale of property, plant, and equipment	2,188	-
Purchases of investments	(361,407)	(279,407)
Proceeds from maturities and sales of investments	219,996	273,409
Cash received through acquisition	4,863	-
Net cash used in investing activities	<u>(216,639)</u>	<u>(83,596)</u>
<b>Cash flows from financing activities</b>		
Proceeds from line of credit	30,000	50,000
Payments on line of credit	(30,000)	(50,000)
Repayment of long-term debt	(29,490)	(413,104)
Proceeds from issuance of debt	26,338	507,791
Repayment of interest rate swap	-	(16,019)
Payment of debt issuance costs	(228)	(4,892)
Restricted contributions and investment earnings	2,292	5,460
Net cash (used in) provided by financing activities	<u>(1,088)</u>	<u>79,236</u>
(Decrease) increase in cash and cash equivalents	<u>(56,582)</u>	<u>131,671</u>
<b>Cash and cash equivalents</b>		
Beginning of year	<u>200,169</u>	<u>68,498</u>
End of year	<u>\$ 143,587</u>	<u>\$ 200,169</u>
<b>Supplemental cash flow information</b>		
Interest paid	\$ 23,977	\$ 18,029
Net assets acquired as part of acquisition, net of cash acquired	(4,863)	-
Noncash proceeds from issuance of debt	-	137,281
Use of noncash proceeds to refinance debt	-	137,281
Construction in progress included in accounts payable and accrued expenses	1,546	1,569
Equipment acquired through issuance of capital lease obligations	-	17,670
Donated securities	1,167	1,531

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

# Dartmouth-Hitchcock Health and Subsidiaries

## Notes to Consolidated Financial Statements

### June 30, 2019 and 2018

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#### 1. Organization and Community Benefit Commitments

Dartmouth-Hitchcock Health (D-HH) serves as the sole corporate member of the following entities: Dartmouth-Hitchcock Clinic and Subsidiaries (DHC), Mary Hitchcock Memorial Hospital and Subsidiaries (MHMH), (DHC and MHMH together are referred to as D-H), The New London Hospital Association and Subsidiaries (NLH), Windsor Hospital Corporation (d/b/a Mt. Ascutney Hospital and Health Center) and Subsidiaries (MAHHC), Cheshire Medical Center and Subsidiaries (Cheshire), Alice Peck Day Memorial Hospital and, effective July 1, 2018, Subsidiary (APD), and the Visiting Nurse and Hospice for Vermont and New Hampshire and Subsidiaries (VNH). The "Health System" consists of D-HH, its members and their subsidiaries.

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

D-HH, Dartmouth-Hitchcock Clinic, Mary Hitchcock Memorial Hospital, The New London Hospital Association, Cheshire Medical Center, and Alice Peck Day Memorial Hospital are NH not-for-profit corporations exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC). Windsor Hospital Corporation and the Visiting Nurse and Hospice of VT and NH are VT not-for-profit corporations exempt from federal income taxes under Section 501(c)(3) of the IRC.

#### Community Benefits

The mission of the Health System is to advance health through clinical practice and community partnerships, research and education, providing each person the best care, in the right place, at the right time, every time.

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

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

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

**Dartmouth-Hitchcock Health and Subsidiaries**  
**Notes to Consolidated Financial Statements**  
**June 30, 2019 and 2018**

- *Health Professions Education* includes uncompensated costs of training medical students, Residents, nurses, and other health care professionals.
- *Subsidized health services* are services provided by the Health System, resulting in financial losses that meet the needs of the community and would not otherwise be available unless the responsibility was assumed by the government.
- *Research support and other grants* represent costs in excess of awards for numerous health research and service initiatives awarded to the organizations within the Health System.
- *Financial Contributions* include financial contributions of cash, as well as in-kind contributions such as time, supplies, and expertise to local organizations to address community health needs.
- *Community-Building Activities* include expenses incurred to support the development of programs and partnerships intended to address public health challenges as well as social and economic determinants of health. Examples include physical improvements and housing, economic development, support system enhancements, environmental improvements, leadership development and training for community members, community health improvement advocacy, and workforce enhancement.
- *Community Benefit Operations* includes costs associated with staff dedicated to administering benefit programs, community health needs assessment costs, and other costs associated with community benefit planning and operations.
- *Charity Care and Costs of Government Sponsored Health Care* includes losses, at-cost, incurred by providing health care services to persons qualifying for hospital financial assistance programs, and uncompensated costs of providing health care services to patients who are Medicaid Beneficiaries.
- *The uncompensated cost of care for Medicaid patients* reported in the unaudited Community Benefits Reports for 2018 was approximately \$139,683,000. The 2019 Community Benefits Reports are expected to be filed in February 2020.

The following table summarizes the value of the community benefit initiatives outlined in the Health System's most recently filed Community Benefit Reports for the year ended June 30, 2018:

(in thousands of dollars)

Government-sponsored healthcare services	\$ 246,064
Health professional education	33,067
Charity care	13,243
Subsidized health services	11,993
Community health services	6,570
Research	5,969
Community building activities	2,540
Financial contributions	2,360
Community benefit operations	1,153
Total community benefit value	<u>\$ 322,959</u>

**Dartmouth-Hitchcock Health and Subsidiaries**  
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**2. Summary of Significant Accounting Policies**

**Basis of Presentation**

The consolidated financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, and have been prepared consistent with the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 954, *Healthcare Entities*, which addresses the accounting for healthcare entities. The net assets, revenue, expenses, and gains and losses of healthcare entities are classified based on the existence or absence of donor-imposed restrictions.

Accordingly, net assets without donor restrictions are amounts not subject to donor-imposed stipulations and are available for operations. Net assets with donor restrictions are those whose use has been limited by donors to a specific time period or purpose, or whose use has been restricted by donors to be maintained in perpetuity. All significant intercompany transactions have been eliminated upon consolidation.

**Use of Estimates**

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

**Excess of Revenue Over Expenses**

The consolidated statements of operations and changes in net assets include the excess of revenue over expenses. Operating revenues consist of those items attributable to the care of patients, including contributions and investment income on investments of net assets without donor restrictions, which are utilized to provide charity and other operational support. Peripheral activities, including contribution of net assets without donor restrictions from acquisitions, loss on early extinguishment of debt, loss due to swap termination, realized gains/losses on sales of investment securities and changes in unrealized gains/losses in investments are reported as nonoperating gains (losses).

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

**Charity Care**

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



# Dartmouth-Hitchcock Health and Subsidiaries

## Notes to Consolidated Financial Statements

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

#### **Patient Service Revenue**

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

#### **Contracted Revenue**

The Health System has various Professional Service Agreements (PSAs), pursuant to which certain organizations purchase services of personnel employed by the Health System and also lease space and equipment. Revenue pursuant to these PSAs and certain facility and equipment leases and other professional service contracts have been classified as contracted revenue in the accompanying consolidated statements of operations and changes in net assets.

#### **Other Revenue**

The Health System recognizes other revenue which is not related to patient medical care but is central to the day-to-day operations of the Health System. Other revenue primarily consists of revenue from retail pharmacy, which the Health System records as customer revenues in the amounts that reflect the consideration to which it expects to be entitled in exchange for the prescription. Other revenue also includes joint operating agreements, grant revenue, cafeteria sales and other support service revenue.

#### **Cash Equivalents**

Cash equivalents include investments in highly liquid investments with maturities of three months or less when purchased, excluding amounts where use is limited by internal designation or other arrangements under trust agreements or by donors.

#### **Investments and Investment Income**

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

Investments in pooled/commingled investment funds, private equity funds and hedge funds that represent investments where the Health System owns shares or units of funds rather than the underlying securities in that fund are valued using the equity method of accounting with changes in value recorded in the excess of revenues over expenses. All investments, whether held at fair value or under the equity method of accounting, are reported at what the Health System believes to be the amount they would expect to receive if it liquidated its investments at the balance sheet dates on a nondistressed basis.

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

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

**Fair Value Measurement of Financial Instruments**

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

- Level 1 Unadjusted quoted prices in active markets that are accessible at the measurement date for assets or liabilities.
- Level 2 Prices other than quoted prices in active markets that are either directly or indirectly observable as of the date of measurement.
- Level 3 Prices or valuation techniques that are both significant to the fair value measurement and unobservable.

The Health System applies the accounting provisions of Accounting Standards Update (ASU) 2009-12, *Investments in Certain Entities That Calculate Net Asset Value per Share (or its Equivalent)* (ASU 2009-12). ASU 2009-12 allows for the estimation of fair value of investments for which the investment does not have a readily determinable fair value, to use net asset value (NAV) per share or its equivalent as a practical expedient, subject to the Health System's ability to redeem its investment.

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

**Property, Plant, and Equipment**

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

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period of construction of capital assets is capitalized as a component of the cost of acquiring those assets.

The fair value of a liability for legal obligations associated with asset retirements is recognized in the period in which it is incurred, if a reasonable estimate of the fair value of the obligation can be made. When a liability is initially recorded, the cost of the asset retirement obligation is capitalized by increasing the carrying amount of the related long-lived asset. Over time, the liability is accreted to its present value each period and the capitalized cost associated with the retirement is depreciated over the useful life of the related asset. Upon settlement of the obligation, any difference between the actual cost to settle the asset retirement obligation and the liability recorded is recognized as a gain or loss in the consolidated statements of operations and changes in net assets.

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

**Bond Issuance Costs**

Bond issuance costs, classified on the consolidated balance sheets within long-term debt, are amortized over the term of the related bonds. Amortization is recorded within interest expense in the consolidated statements of operations and changes in net assets using the straight-line method which approximates the effective-interest method.

**Intangible Assets and Goodwill**

The Health System records within other assets on the consolidated balance sheets goodwill and intangible assets such as trade names and leases-in-place. The Health System considers trade names and goodwill to be indefinite-lived assets, assesses them at least annually for impairment or more frequently if certain events or circumstances warrant and recognizes impairment charges for amounts by which the carrying values exceed their fair values. The Health System has recorded \$10,524,000 and \$2,462,000 as intangible assets associated with its affiliations as of June 30, 2019 and 2018, respectively.

**Derivative Instruments and Hedging Activities**

The Health System applies the provisions of ASC 815, *Derivatives and Hedging*, to its derivative instruments, which require that all derivative instruments be recorded at their respective fair values in the consolidated balance sheets.

On the date a derivative contract is entered into, the Health System designates the derivative as a cash-flow hedge of a forecasted transaction or the variability of cash flows to be received or paid related to a recognized asset or liability. For all hedge relationships, the Health System formally documents the hedging relationship and its risk-management objective and strategy for undertaking the hedge, the hedging instrument, the nature of the risk being hedged, how the hedging instrument's effectiveness in offsetting the hedged risk will be assessed, and a description of the method of measuring ineffectiveness. This process includes linking cash-flow hedges to specific assets and liabilities on the consolidated balance sheets, specific firm commitments or forecasted transactions. The Health System also formally assesses, both at the hedge's inception and on an ongoing basis, whether the derivatives that are used in hedging transactions are highly

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effective in offsetting changes in variability of cash flows of hedged items. Changes in the fair value of a derivative that is highly effective and that is designated and qualifies as a cash-flow hedge are recorded in net assets without donor restrictions until earnings are affected by the variability in cash flows of the designated hedged item. The ineffective portion of the change in fair value of a cash flow hedge is reported in excess of revenue over expenses in the consolidated statements of operations and changes in net assets.

The Health System discontinues hedge accounting prospectively when it is determined: (a) the derivative is no longer effective in offsetting changes in the cash flows of the hedged item; (b) the derivative expires or is sold, terminated, or exercised; (c) the derivative is undesignated as a hedging instrument because it is unlikely that a forecasted transaction will occur; (d) a hedged firm commitment no longer meets the definition of a firm commitment; and (e) management determines that designation of the derivative as a hedging instrument is no longer appropriate.

In all situations in which hedge accounting is discontinued, the Health System continues to carry the derivative at its fair value on the consolidated balance sheets and recognizes any subsequent changes in its fair value in excess of revenue over expenses.

#### **Gifts**

Gifts without donor restrictions are recorded net of related expenses as nonoperating gains. Conditional promises to give and indications of intentions to give to the Health System are reported at fair value at the date the gift is received. Gifts are reported with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the consolidated statements of operations and changes in net assets as net assets released from restrictions.

#### **Recently Issued Accounting Pronouncements**

In May 2014, the FASB issued ASU 2014-09 - *Revenue from Contracts with Customers (ASC 606)* and in August 2015, the FASB amended the guidance to defer the effective date of this standard by one year. ASU 2014-09 affects any entity that either enters into contracts with customers to transfer goods or services or enters into contracts for the transfer of nonfinancial assets unless those contracts are within the scope of other standards. The core principle of the guidance in ASU 2014-09 is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The Health System adopted ASU 2014-09 effective July 1, 2018 under the modified retrospective method, and has provided the new disclosures required post implementation. For example, patient accounts receivable are shown net of the allowance for doubtful accounts of approximately \$132,228,000 as of June 30, 2018 on the consolidated balance sheet. If an allowance for doubtful accounts had been presented as of June 30, 2019, it would have been approximately \$121,544,000. While the adoption of ASU 2014-09 has had a material effect on the presentation of revenues in the Health System's consolidated statements of operations and changes in net assets, and has had an impact on certain disclosures, it has not materially impacted the financial position, results of operations or cash flows. Refer to Note 4, Patient Service Revenue and Accounts Receivable, for further details.

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In February 2016, the FASB issued ASU 2016-02 – *Leases (Topic 842)*, which requires a lessee to recognize a right-of-use asset and a lease liability, initially measured at the present value of the lease payments, on its balance sheet. The standard also requires a lessee to recognize a single lease cost, calculated so that the cost of the lease is allocated over the lease term, on a generally straight-line basis. The guidance also expands the required quantitative and qualitative disclosures surrounding leases. The ASU is effective for fiscal years beginning after December 15, 2018, or fiscal year 2020 for the Health System. The Health System is evaluating the impact of the new guidance on the consolidated financial statements.

In January 2016, the FASB issued ASU 2016-01- *Recognition and Measurement of Financial Assets and Financial Liabilities*, which address certain aspects of recognition, measurement, presentation and disclosure of financial instruments. This guidance allows an entity to choose, investment-by-investment, to report an equity investment that neither has a readily determinable fair value, nor qualifies for the practical expedient for fair value estimation using NAV, at its cost minus impairment (if any), plus or minus changes resulting from observable price changes in orderly transactions for the identical or similar investment of the same issue. Impairment of such investments must be assessed qualitatively at each reporting period. Entities must disclose their financial assets and liabilities by measurement category and form of asset either on the face of the balance sheet or in the accompanying notes. The ASU is effective for annual reporting periods beginning after December 15, 2018 or fiscal year 2020 for the Health System. The provision to eliminate the requirement to disclose the fair value of financial instruments measured at cost (such as the fair value of debt) was early adopted during the year ended June 30, 2017.

In August 2016, the FASB issued ASU 2016-14 – *Presentation of Financial Statements for Not-for-Profit Entities*. The new pronouncement amends certain financial reporting requirements for not-for-profit entities. It reduces the number of classes of net assets from three to two: net assets with donor restrictions includes amount previously disclosed as both temporarily and permanently restricted net assets, net assets without donor restrictions includes amounts previously disclosed as unrestricted net assets. It expands the disclosure of expenses by both natural and functional classification. It adds quantitative and qualitative disclosures about liquidity and availability of resources. The ASU is effective for the Health System for the year ending June 30, 2019. The Health System has adopted this ASU on a retrospective basis, except for the presentation of expenses based on natural and functional classification and the discussion of liquidity, as permitted in the ASU. Please refer to Note 14, Functional Expenses, and Note 15, Liquidity.

In June 2018, the FASB issued ASU 2018-08, *Not-for-Profit Entities (Topic 958), Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The new pronouncement was intended to assist entities in evaluating whether transactions should be accounted for as contributions or exchange transactions and whether a contribution is conditional. This ASU was effective for the Health System on July 1, 2018 on a modified prospective basis and did not have a significant impact on the consolidated financial statements of the Health System.

**3. Acquisitions**

Effective July 1, 2018, Alice Peck Day Memorial Hospital became the sole corporate member of APD LifeCare Center Inc. (LifeCare). LifeCare owns and operates Harvest Hill, an assisted living facility, the Woodlands, a residential living community and the Elizabeth S. Hughes Care Unit, which provides hospice care.

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In accordance with applicable accounting guidance on not-for-profit mergers and acquisitions, Alice Peck Day Memorial Hospital recorded goodwill related to the acquisition of LifeCare of approximately \$5,131,000. Restricted contribution income of \$383,000 was recorded within net assets with donor restrictions in the accompanying consolidated statement of changes in net assets. Included in the transaction was LifeCare's cash balance of \$4,863,000. No consideration was exchanged for the net assets assumed and acquisition costs were expensed as incurred. LifeCare's financial position, results of operations and changes in net assets are included in the consolidated financial statements as of and for the year ended June 30, 2019.

**4. Patient Service Revenue and Accounts Receivable**

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

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

Generally, the Health System's patient service performance obligations relate to contracts with a duration of less than one year, therefore the Health System has elected to apply the optional exemption provided in ASC 606-10-50-14a and, therefore, we are not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period. This generally refers to inpatient services at the end of the reporting period. The performance obligations for these contracts are generally completed when the patients are discharged, which generally occurs within days or weeks of the end of the reporting period.

Established charges represent gross charges. They are not the same as actual pricing, and they generally do not reflect what a hospital is ultimately entitled to for services it provides. Therefore, they are not displayed in the Health System's consolidated statements of operations and changes in net assets.

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

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**Explicit Pricing Concessions**

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

- Inpatient acute care services provided to Medicare program beneficiaries are paid using the prospective payment system ("PPS") to determine rates-per-discharge. These rates vary according to a patient classification system ("DRG"), based on diagnostic, clinical and other factors. In addition, inpatient capital costs (depreciation and interest) are reimbursed by Medicare on the basis of a prospectively determined rate per discharge. Medicare outpatient services are paid on a prospective payment system, based on a pre-determined amount for each outpatient procedure (APC), subject to various mandated modifications. Retrospectively determined cost-based revenues under these programs, such as indirect medical education, direct graduate medical education, disproportionate share hospital, transplant services, and bad debt reimbursement are based on the hospital's cost reports and are estimated using historical trends and current factors. The Health System's payments for inpatient services rendered to New Hampshire ("NH") and Vermont ("VT") Medicaid beneficiaries are based on PPS, while outpatient services are reimbursed on a retrospective cost basis or fee schedules for NH beneficiaries. VT outpatient beneficiaries are paid on a prospective basis per outpatient procedure.
- Inpatient acute, swing, and outpatient services furnished by critical access hospitals ("CAH") are reimbursed by Medicare at 101% of reasonable costs, subject to 2% sequestration, excluding ambulance services and inpatient hospice care.
- Providers of home health services to patients eligible for Medicare home health benefits are paid on a prospective basis, with no retrospective settlement. The prospective payment is based on the scoring attributed to the acuity level of the patient at a rate determined by federal guidelines.
- Hospice services to patients eligible for Medicare hospice benefits are paid on a per diem basis, with no retrospective settlement, provided the aggregate annual Medicare reimbursement is below a predetermined aggregate capitated rate.
- The Health System's cost-based services to Medicare and Medicaid are reimbursed during the year based on varying interim payment methodologies. Final settlement is determined after the submission of an annual cost report and subject to audit of this report by Medicare and Medicaid auditors, as well as administrative and judicial review. Because the laws, regulations, and rule interpretations, governing Medicare and Medicaid reimbursement are complex and change frequently, the estimates recorded could change over time by material amounts.
- Revenues under Managed Care Plans (Plans) consist primarily of payment terms involving mutually agreed upon rates per diagnosis, discounted fee-for service rates, or similar contractual arrangements. These revenues are also subject to review and possible audit. The Plans are billed for patient services on an individual patient basis. An individual patient's bill is subject to adjustments in accordance with contractual terms in place with the Plans following their review and adjudication of each bill.

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### Notes to Consolidated Financial Statements

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The Health System is not aware of any claims, disputes, or unsettled matters with any payer that would materially affect its revenues for which it has not adequately provided in the accompanying Health System's consolidated financial statements.

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

During fiscal year 2016, Vermont state legislation passed changes to the tax base for home health providers from 19.30% of core home health care services (primarily Medicaid services) with a cap of 6% of net patient service revenue to 3.63% of net patient revenue for fiscal year 2017 and fiscal year 2018. Home health provider tax paid, which is included in other operating expenses, was \$628,000 and \$737,000 in 2019 and 2018, respectively.

On June 30, 2014, the NH Governor signed into law a bi-partisan legislation reflecting an agreement between the State of NH and 25 NH hospitals on the Medicaid Enhancement Tax (MET) Senate Bill 369. As part of the agreement, the parties have agreed to resolve all pending litigation related to MET and Medicaid Rates, including the Catholic Medical Center Litigation, the Northeast Rehabilitation Litigation, 2014 DRA Refund Requests, and the State Rate Litigation. As part of the MET Agreement Effective July 1, 2014, a "Trust/ Lock Box" dedicated funding mechanism will be established for receipt and distribution of all MET proceeds with all monies used exclusively to support Medicaid services.

On May 22, 2018, the State of New Hampshire and all New Hampshire hospitals (NH Hospitals) signed a new settlement agreement and multi-year plan for Disproportionate Share Hospital (DSH) payments, with provisions to create alternative payments should there be federal changes to the DSH program by the United States Congress. The agreement may change or limit federal matching funds for MET when used to support DSH payments to hospitals and the Medicaid program, or change the definition of Uncompensated Care (UCC) for purposes of calculating DSH or other allowable uncompensated care payments. The term of the agreement is through state fiscal year (SFY) 2024. Under the agreement, the NH Hospitals forgo approximately \$28,000,000 of DSH payment for SFY 2018 and 2019, in consideration of the State agreeing to form a pool of funds to make directed payments or otherwise increase rates to hospitals for SFY 2020 through 2024. The Federal share of payments to NH Hospitals are contingent upon the receipt of matching funds from Centers for Medicare & Medicaid Services (CMS) in the covered years. In the event that, due to changes in federal law, the State is unable to make payments in a way that ensures the federal matching funds are available, the Parties will meet and confer to negotiate in good faith an appropriate amendment to this agreement consistent with the intent of this agreement. The State is required to maintain the UCC Dedicated Fund pursuant to earlier agreements. The agreement prioritizes payments of funds to critical access hospitals at 75% of allowable UCC, the remainder thereafter is distributed to other NH Hospitals in proportion to their allowable uncompensated care amounts. During the term of this agreement, the NH Hospitals are barred from bringing a new claim in federal or state court or at Department of Revenue Administration (DRA) related to the constitutionality of MET.



# Dartmouth-Hitchcock Health and Subsidiaries

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During the years ended June 30, 2019 and 2018, the Health System received DSH payments of approximately, \$69,179,000 and \$66,383,000, respectively. DSH payments are subject to audit pursuant to the agreement with the state and therefore, for the years ended June 30, 2019 and 2018, the Health System recognized as revenue DSH receipts of approximately \$64,864,000 and approximately \$54,469,000, respectively.

During the years ended June 30, 2019 and 2018, the Health System recorded State of NH Medicaid Enhancement Tax ("MET") and State of VT Provider tax of \$70,061,000 and \$67,692,000, respectively. The taxes are calculated at 5.5% for NH and 6% for VT of certain net patient service revenues in accordance with instructions received from the States. The Provider taxes are included in operating expenses in the consolidated statements of operations and changes in net assets.

#### Implicit Price Concessions

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

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

Settlements with third-party payers for retroactive revenue adjustments due to audits, reviews or investigations are considered variable consideration and are included in the determination of the estimated transaction price for providing patient care using the most likely amount. These settlements are estimated based on the terms of the payment agreement with the payer, correspondence from the payer and historical settlement activity, including assessments to ensure that it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the retroactive adjustment is subsequently resolved. Estimated settlements are adjusted in future periods as adjustments become known, or as years are settled or are no longer subject to such audits, reviews or investigations. As of June 30, 2019 and 2018, the Health System had \$52,470,000 and \$52,041,000, respectively, reserved for estimated third-party settlements.

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For the years ended June 30, 2019 and 2018, additional increases (decreases) in revenue of \$1,800,000 and (\$5,604,000), respectively, was recognized due to changes in its prior years related to estimated third-party settlements.

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

The table below shows the Health System's sources of net operating revenues presented at the net transaction price for the years ended June 30, 2019 and 2018.

	2019		
	PPS	CAH	Total
<i>(in thousands of dollars)</i>			
<b>Hospital</b>			
Medicare	\$ 456,197	\$ 72,193	\$ 528,390
Medicaid	134,727	12,794	147,521
Commercial	746,647	64,981	811,628
Self pay	8,811	2,313	11,124
	<u>1,346,382</u>	<u>152,281</u>	<u>1,498,663</u>
<b>Professional</b>			
Professional	454,425	23,707	478,132
VNH			22,528
Other revenue			285,715
Total operating revenue and other support	<u>\$ 1,800,807</u>	<u>\$ 175,988</u>	<u>\$ 2,285,038</u>
	2018		
	PPS	CAH	Total
<i>(in thousands of dollars)</i>			
<b>Hospital</b>			
Medicare	\$ 432,251	\$ 76,522	\$ 508,773
Medicaid	117,019	10,017	127,036
Commercial	677,162	65,916	743,078
Self pay	10,687	2,127	12,814
	<u>1,237,119</u>	<u>154,582</u>	<u>1,391,701</u>
<b>Professional</b>			
Professional	412,605	24,703	437,308
VNH			22,719
Other revenue			203,915
Total operating revenue and other support	<u>\$ 1,649,724</u>	<u>\$ 179,285</u>	<u>\$ 2,055,643</u>

**Dartmouth-Hitchcock Health and Subsidiaries**  
**Notes to Consolidated Financial Statements**  
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**Accounts Receivable**

The principal components of patient accounts receivable as of June 30, 2019 and 2018 are as follows:

<i>(in thousands of dollars)</i>	2019	2018
Patient accounts recivable	\$ 221,125	\$ 351,456
Less: Allowance for doubtful accounts	<u>-</u>	<u>(132,228)</u>
Patient accounts receivable	<u>\$ 221,125</u>	<u>\$ 219,228</u>

The following table categorizes payors into four groups based on their respective percentages of gross patient accounts receivable as of June 30, 2019 and 2018:

	2019	2018
Medicare	34 %	34 %
Medicaid	12	14
Commercial	41	40
Self pay	<u>13</u>	<u>12</u>
Patient accounts receivable	<u>100 %</u>	<u>100 %</u>

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**Dartmouth-Hitchcock Health and Subsidiaries**  
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**5. Investments**

The composition of investments at June 30, 2019 and 2018 is set forth in the following table:

(in thousands of dollars)

	2019	2018
<b>Assets limited as to use</b>		
<b>Internally designated by board</b>		
Cash and short-term investments	\$ 21,890	\$ 8,558
U.S. government securities	91,492	50,484
Domestic corporate debt securities	196,132	109,240
Global debt securities	83,580	110,944
Domestic equities	167,384	142,796
International equities	128,909	106,668
Emerging markets equities	23,086	23,562
Real estate investment trust	213	816
Private equity funds	64,563	50,415
Hedge funds	32,287	32,831
	<u>809,536</u>	<u>636,314</u>
<b>Investments held by captive insurance companies (Note 12)</b>		
U.S. government securities	23,241	30,581
Domestic corporate debt securities	11,378	16,764
Global debt securities	10,080	4,513
Domestic equities	14,617	8,109
International equities	6,766	7,971
	<u>66,082</u>	<u>67,938</u>
<b>Held by trustee under indenture agreement (Note 10)</b>		
Cash and short-term investments	631	1,872
Total assets limited as to use	<u>876,249</u>	<u>706,124</u>
<b>Other investments for restricted activities</b>		
Cash and short-term investments	6,113	4,952
U.S. government securities	32,479	28,220
Domestic corporate debt securities	29,089	29,031
Global debt securities	11,263	14,641
Domestic equities	20,981	20,509
International equities	15,531	17,521
Emerging markets equities	2,578	2,155
Real estate investment trust	-	954
Private equity funds	7,638	4,878
Hedge funds	8,414	8,004
Other	33	31
Total other investments for restricted activities	<u>134,119</u>	<u>130,896</u>
Total investments	<u>\$ 1,010,368</u>	<u>\$ 837,020</u>

**Dartmouth-Hitchcock Health and Subsidiaries**  
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Investments are accounted for using either the fair value method or equity method of accounting, as appropriate on a case by case basis. The fair value method is used for all debt securities and equity securities that are traded on active markets and are valued at prices that are readily available in those markets. The equity method is used when investments are made in pooled/commingled investment funds that represent investments where shares or units are owned of pooled funds rather than the underlying securities in that fund. These pooled/commingled funds make underlying investments in securities from the asset classes listed above. All investments, whether the fair value or equity method of accounting is used, are reported at what the Health System believes to be the amount that the Health System would expect to receive if it liquidated its investments at the balance sheets date on a nondistressed basis.

The following tables summarize the investments by the accounting method utilized, as of June 30, 2019 and 2018. Accounting standards require disclosure of additional information for those securities accounted for using the fair value method, as shown in Note 7.

<i>(in thousands of dollars)</i>	2019		
	Fair Value	Equity	Total
Cash and short-term investments	\$ 28,634	\$ -	\$ 28,634
U.S. government securities	147,212	-	147,212
Domestic corporate debt securities	164,996	71,603	236,599
Global debt securities	55,520	49,403	104,923
Domestic equities	178,720	24,262	202,982
International equities	76,328	74,878	151,206
Emerging markets equities	1,295	24,369	25,664
Real estate investment trust	243	-	213
Private equity funds	-	72,201	72,201
Hedge funds	-	40,701	40,701
Other	33	-	33
	<u>\$ 652,951</u>	<u>\$ 357,417</u>	<u>\$ 1,010,368</u>
<i>(in thousands of dollars)</i>	2018		
	Fair Value	Equity	Total
Cash and short-term investments	\$ 15,382	\$ -	\$ 15,382
U.S. government securities	109,285	-	109,285
Domestic corporate debt securities	95,481	59,554	155,035
Global debt securities	49,104	80,994	130,098
Domestic equities	157,011	14,403	171,414
International equities	60,002	72,158	132,160
Emerging markets equities	1,296	24,421	25,717
Real estate investment trust	222	1,548	1,770
Private equity funds	-	55,293	55,293
Hedge funds	-	40,835	40,835
Other	31	-	31
	<u>\$ 487,814</u>	<u>\$ 349,206</u>	<u>\$ 837,020</u>

**Dartmouth-Hitchcock Health and Subsidiaries**  
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Investment income is comprised of the following for the years ended June 30, 2019 and 2018:

<i>(in thousands of dollars)</i>	<b>2019</b>	<b>2018</b>
<b>Net assets without donor restrictions</b>		
Interest and dividend income, net	\$ 11,333	\$ 12,324
Net realized gains on sales of securities	17,419	24,411
Change in net unrealized gains on investments	<u>12,283</u>	<u>4,612</u>
	<u>41,035</u>	<u>41,347</u>
<b>Net assets with donor restrictions</b>		
Interest and dividend income, net	987	1,526
Net realized gains on sales of securities	2,603	1,438
Change in net unrealized gains on investments	<u>(908)</u>	<u>1,390</u>
	<u>2,682</u>	<u>4,354</u>
	<u>\$ 43,717</u>	<u>\$ 45,701</u>

For the years ended June 30, 2019 and 2018 investment income is reflected in the accompanying consolidated statements of operations and changes in net assets as operating revenue of approximately \$983,000 and \$960,000 and as nonoperating gains of approximately \$40,052,000 and \$40,387,000, respectively.

Private equity limited partnership shares are not eligible for redemption from the fund or general partner, but can be sold to third party buyers in private transactions that typically can be completed in approximately 90 days. It is the intent of the Health System to hold these investments until the fund has fully distributed all proceeds to the limited partners and the term of the partnership agreement expires. Under the terms of these agreements, the Health System has committed to contribute a specified level of capital over a defined period of time. Through June 30, 2019 and 2018, the Health System has committed to contribute approximately \$164,319,000 and \$137,219,000 to such funds, of which the Health System has contributed approximately \$109,584,000 and \$91,942,000 and has outstanding commitments of \$54,735,000 and \$45,277,000, respectively.

**Dartmouth-Hitchcock Health and Subsidiaries**  
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**6. Property, Plant, and Equipment**

Property, plant, and equipment are summarized as follows at June 30, 2019 and 2018:

<i>(in thousands of dollars)</i>	<b>2019</b>	<b>2018</b>
Land	\$ 38,232	\$ 38,058
Land improvements	42,607	42,295
Buildings and improvements	898,050	876,537
Equipment	888,138	818,902
Equipment under capital leases	15,809	20,966
	<u>1,882,836</u>	<u>1,796,758</u>
Less: Accumulated depreciation and amortization	1,276,746	1,200,549
Total depreciable assets, net	606,090	596,209
Construction in progress	15,166	11,112
	<u>\$ 621,256</u>	<u>\$ 607,321</u>

As of June 30, 2019, construction in progress primarily consists of an addition to the ambulatory surgical center located in Manchester, NH, as well as renovations taking place at the various pharmacy locations to bring their facilities compliant with Regulation USP800. The estimated cost to complete the ambulatory surgical center at June 30, 2019 is approximately \$59,000,000 over the next two fiscal years while the pharmacy renovation is estimated to cost approximately \$6,300,000 over the next fiscal year.

The construction in progress reported as of June 30, 2018 for the building renovations taking place at the birthing pavilion in Lebanon, NH was completed during the first quarter of fiscal year 2019 and the information systems PeopleSoft project for Alice Peck Day Memorial Hospital and Cheshire was completed in the fourth quarter of fiscal year 2019.

Depreciation and amortization expense included in operating and nonoperating activities was approximately \$88,496,000 and \$84,729,000 for 2019 and 2018, respectively.

**7. Fair Value Measurements**

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

**Cash and Short-Term Investments**

Consists of money market funds and are valued at net asset value (NAV) reported by the financial institution.

**Domestic, Emerging Markets and International Equities**

Consists of actively traded equity securities and mutual funds which are valued at the closing price reported on an active market on which the individual securities are traded (Level 1 measurements).

**Dartmouth-Hitchcock Health and Subsidiaries**  
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**U.S. Government Securities, Domestic Corporate and Global Debt Securities**

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

The preceding methods may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Health System believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Investments are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The following tables set forth the consolidated financial assets and liabilities that were accounted for at fair value on a recurring basis as of June 30, 2019 and 2018:

(in thousands of dollars)	2019			Total	Redemption or Liquidation	Days' Notice
	Level 1	Level 2	Level 3			
<b>Assets</b>						
<b>Investments</b>						
Cash and short term investments	\$ 28,834	\$ -	\$ -	\$ 28,834	Daily	1
U.S. government securities	147,212	-	-	147,212	Daily	1
Domestic corporate debt securities	34,723	130,273	-	164,996	Daily-Monthly	1-15
Global debt securities	28,412	27,108	-	55,520	Daily-Monthly	1-15
Domestic equities	171,318	7,402	-	178,720	Daily-Monthly	1-10
International equities	78,285	33	-	78,328	Daily-Monthly	1-11
Emerging market equities	1,285	-	-	1,285	Daily-Monthly	1-7
Real estate investment trust	213	-	-	213	Daily-Monthly	1-7
Other	-	33	-	33	Not applicable	Not applicable
<b>Total investments</b>	<b>488,102</b>	<b>184,849</b>	<b>-</b>	<b>652,951</b>		
<b>Deferred compensation plan assets</b>						
Cash and short-term investments	2,952	-	-	2,952		
U.S. government securities	45	-	-	45		
Domestic corporate debt securities	4,932	-	-	4,932		
Global debt securities	1,300	-	-	1,300		
Domestic equities	22,403	-	-	22,403		
International equities	3,578	-	-	3,578		
Emerging market equities	27	-	-	27		
Real estate	11	-	-	11		
Multi strategy fund	48,941	-	-	48,941		
Guaranteed contract	-	-	89	89		
<b>Total deferred compensation plan assets</b>	<b>84,187</b>	<b>-</b>	<b>89</b>	<b>84,276</b>	<b>Not applicable</b>	<b>Not applicable</b>
<b>Beneficial interest in trusts</b>	<b>-</b>	<b>-</b>	<b>9,301</b>	<b>9,301</b>	<b>Not applicable</b>	<b>Not applicable</b>
<b>Total assets</b>	<b>\$ 572,289</b>	<b>\$ 184,849</b>	<b>\$ 9,390</b>	<b>\$ 746,528</b>		



**Dartmouth-Hitchcock Health and Subsidiaries**  
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(in thousands of dollars)	2018				Redemption or Liquidation	Days' Notice
	Level 1	Level 2	Level 3	Total		
<b>Assets</b>						
<b>Investments</b>						
Cash and short term investments	\$ 15,382	\$ -	\$ -	\$ 15,382	Daily	1
U.S. government securities	109,285	-	-	109,285	Daily	1
Domestic corporate debt securities	41,488	53,993	-	95,481	Daily-Monthly	1-15
Global debt securities	32,874	18,230	-	49,104	Daily-Monthly	1-15
Domestic equities	157,011	-	-	157,011	Daily-Monthly	1-10
International equities	59,924	78	-	60,002	Daily-Monthly	1-11
Emerging market equities	1,296	-	-	1,296	Daily-Monthly	1-7
Real estate investment trust	222	-	-	222	Daily-Monthly	1-7
Other	-	31	-	31	Not applicable	Not applicable
<b>Total investments</b>	<b>417,482</b>	<b>70,332</b>	<b>-</b>	<b>487,814</b>		
<b>Deferred compensation plan assets</b>						
Cash and short-term investments	2,637	-	-	2,637		
U.S. government securities	38	-	-	38		
Domestic corporate debt securities	3,749	-	-	3,749		
Global debt securities	1,089	-	-	1,089		
Domestic equities	18,470	-	-	18,470		
International equities	3,584	-	-	3,584		
Emerging market equities	28	-	-	28		
Real estate	9	-	-	9		
Multi strategy fund	46,880	-	-	46,880		
Guaranteed contract	-	-	86	86		
<b>Total deferred compensation plan assets</b>	<b>78,284</b>	<b>-</b>	<b>86</b>	<b>78,370</b>	Not applicable	Not applicable
Beneficial interest in trusts	-	-	9,374	9,374	Not applicable	Not applicable
<b>Total assets</b>	<b>\$ 493,766</b>	<b>\$ 70,332</b>	<b>\$ 9,460</b>	<b>\$ 573,558</b>		

The following table is a rollforward of financial instruments classified by the Health System within Level 3 of the fair value hierarchy defined above.

(in thousands of dollars)	2019		
	Beneficial Interest in Perpetual Trust	Guaranteed Contract	Total
Balances at beginning of year	\$ 9,374	\$ 86	\$ 9,460
Net unrealized gains (losses)	(73)	3	(70)
<b>Balances at end of year</b>	<b>\$ 9,301</b>	<b>\$ 89</b>	<b>\$ 9,390</b>

(in thousands of dollars)	2018		
	Beneficial Interest in Perpetual Trust	Guaranteed Contract	Total
Balances at beginning of year	\$ 9,244	\$ 83	\$ 9,327
Net unrealized gains	130	3	133
<b>Balances at end of year</b>	<b>\$ 9,374</b>	<b>\$ 86</b>	<b>\$ 9,460</b>

There were no transfers into and out of Level 1 and 2 measurements due to changes in valuation methodologies during the years ended June 30, 2019 and 2018.

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**8. Net Assets With Donor Restrictions**

Net assets with donor restrictions are available for the following purposes at June 30, 2019 and 2018:

<i>(in thousands of dollars)</i>	2019	2018
Healthcare services	\$ 20,140	\$ 19,570
Research	26,496	24,732
Purchase of equipment	3,273	3,068
Charity care	12,494	13,667
Health education	19,833	18,429
Other	3,841	2,973
Investments held in perpetuity	56,383	55,394
	<u>\$ 142,460</u>	<u>\$ 137,833</u>

Income earned on donor restricted net assets held in perpetuity is available for these purposes.

**9. Board Designated and Endowment Funds**

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

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

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

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

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

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

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below their original contributed value. Such market losses were not material as of June 30, 2019 and 2018.

Endowment net asset composition by type of fund consists of the following at June 30, 2019 and 2018:

*(in thousands of dollars)*

	2019		
	Without Donor Restrictions	With Donor Restrictions	Total
Donor-restricted endowment funds	\$ -	\$ 78,268	\$ 78,268
Board-designated endowment funds	31,421	-	31,421
<b>Total endowed net assets</b>	<b>\$ 31,421</b>	<b>\$ 78,268</b>	<b>\$ 109,689</b>

*(in thousands of dollars)*

	2018		
	Without Donor Restrictions	With Donor Restrictions	Total
Donor-restricted endowment funds	\$ -	\$ 78,197	\$ 78,197
Board-designated endowment funds	29,506	-	29,506
<b>Total endowed net assets</b>	<b>\$ 29,506</b>	<b>\$ 78,197</b>	<b>\$ 107,703</b>

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Changes in endowment net assets for the years ended June 30, 2019 and 2018 are as follows:

<i>(in thousands of dollars)</i>	2019		
	Without Donor Restrictions	With Donor Restrictions	Total
<b>Balances at beginning of year</b>	\$ 29,506	\$ 78,197	\$ 107,703
Net investment return	1,184	2,491	3,675
Contributions	804	1,222	2,026
Transfers	(73)	(1,287)	(1,360)
Release of appropriated funds	-	(2,355)	(2,355)
<b>Balances at end of year</b>	<b>\$ 31,421</b>	<b>\$ 78,268</b>	<b>\$ 109,689</b>

<i>(in thousands of dollars)</i>	2018		
	Without Donor Restrictions	With Donor Restrictions	Total
<b>Balances at beginning of year</b>	\$ 26,389	\$ 75,457	\$ 101,846
Net investment return	3,112	4,246	7,358
Contributions		1,121	1,121
Transfers	5	(35)	(30)
Release of appropriated funds		(2,592)	(2,592)
<b>Balances at end of year</b>	<b>\$ 29,506</b>	<b>\$ 78,197</b>	<b>\$ 107,703</b>

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**Dartmouth-Hitchcock Health and Subsidiaries**  
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**10. Long-Term Debt**

A summary of long-term debt at June 30, 2019 and 2018 is as follows:

<i>(in thousands of dollars)</i>	<b>2019</b>	<b>2018</b>
<b>Variable rate issues</b>		
New Hampshire Health and Education facilities		
Authority (NHHEFA) revenue bonds		
Series 2018A, principal maturing in varying annual amounts, through August 2037 (1)	\$ 83,355	\$ 83,355
<b>Fixed rate issues</b>		
New Hampshire Health and Education facilities		
Authority revenue bonds		
Series 2018B, principal maturing in varying annual amounts, through August 2048 (1)	303,102	303,102
Series 2017A, principal maturing in varying annual amounts, through August 2040 (2)	122,435	122,435
Series 2017B, principal maturing in varying annual amounts, through August 2031 (2)	109,800	109,800
Series 2014A, principal maturing in varying annual amounts, through August 2022 (3)	26,960	26,960
Series 2018C, principal maturing in varying annual amounts, through August 2030 (4)	25,865	-
Series 2012, principal maturing in varying annual amounts, through July 2039 (5)	25,145	25,955
Series 2014B, principal maturing in varying annual amounts, through August 2033 (3)	14,530	14,530
Series 2016B, principal maturing in varying annual amounts, through August 2045 (6)	10,970	10,970
Total variable and fixed rate debt	<u>\$ 722,162</u>	<u>\$ 697,107</u>

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A summary of long-term debt at June 30, 2019 and 2018 is as follows:

<i>(in thousands of dollars)</i>	2019	2018
<b>Other</b>		
Series 2010, principal maturing in varying annual amounts, through August 2040 (7)*	\$ -	\$ 15,498
Note payable to a financial institution payable in interest free monthly installments through July 2015; collateralized by associated equipment*	445	646
Note payable to a financial institution with entire principal due June 2029 that is collateralized by land and building. The note payable is interest free*	323	380
Mortgage note payable to the US Dept of Agriculture; monthly payments of \$10,892 include interest of 2.375% through November 2046*	2,629	2,697
Obligations under capital leases	17,526	18,965
Total other debt	20,923	38,186
Total variable and fixed rate debt	722,162	697,107
Total long-term debt	743,085	735,293
Less: Original issue discounts and premiums, net	(25,542)	(26,862)
Bond issuance costs, net	5,533	5,716
Current portion	10,914	3,464
	<u>\$ 752,180</u>	<u>\$ 752,975</u>

\* Represents nonobligated group bonds

Aggregate annual principal payments required under revenue bond agreements and capital lease obligations for the next five years ending June 30 and thereafter are as follows:

<i>(in thousands of dollars)</i>	
2020	\$ 10,914
2021	10,693
2022	10,843
2023	7,980
2024	3,016
Thereafter	<u>699,639</u>
	<u>\$ 743,085</u>

**Dartmouth-Hitchcock Obligated Group (DHOG) Bonds**

MHMH established the DHOG in 1993 for the original purpose of issuing bonds financed through NHHEFA or the "Authority". The members of the obligated group consist of D-HH, MHMH, DHC, Cheshire, NLH, MAHHC, and, effective August 15, 2018, APD. D-HH is designated as the obligated group agent.

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

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

The DHOG issued NHHEFA Revenue Bonds, Series 2018A and Series 2018B in February 2018. The Series 2018A Revenue Bonds were primarily used to refund a portion of Series 2015A and Series 2016A. The Series 2018B were primarily used to refund a portion of Series 2015A and Series 2016A, Revolving Line of Credit, Series 2012 Bank Loan and the Series 2015A and Series 2016A Swap terminations. A loss on the extinguishment of debt of approximately \$578,000 was recognized in nonoperating gains (losses) on the statement of operations and changes in net assets, as a result of the refinancing. The interest on the Series 2018A Revenue Bonds is variable with a current interest rate of 5.00% and matures in variable amounts through 2037. The interest on the Series 2018B Revenue Bonds is fixed with an interest rate of 4.18% and matures in variable amounts through 2048.

**(2) Series 2017A and Series 2017B Revenue Bonds**

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

**(3) Series 2014A and Series 2014B Revenue Bonds**

The DHOG issued NHHEFA Revenue Bonds, Series 2014A and Series 2014B in August 2014. The proceeds from the Series 2014A and 2014B Revenue Bonds were used to partially refund the Series 2009 Revenue Bonds and to cover cost of issuance. Interest on the 2014A Revenue Bonds is fixed with an interest rate of 2.63% and matures at various dates through 2022. Interest on the Series 2014B Revenue Bonds is fixed with an interest rate of 4.00% and matures at various dates through 2033.

**(4) Series 2018C Revenue Bonds**

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

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**(5) Series 2012 Revenue Bonds**

The NHHEFA issued \$29,650,000 of tax-exempt Revenue Bonds, Series 2012. The proceeds of these bonds were used to refund 1998 and 2009 Series Bonds, to finance the settlement cost of the interest rate swap, and to finance the purchase of certain equipment and renovations. The bonds have fixed interest coupon rates ranging from 2.0% to 5.0% (a net interest cost of 3.96%), and matures in variable amounts through 2039.

**(6) Series 2016B Revenue Bonds**

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

Outstanding joint and several indebtedness of the DHOG at June 30, 2019 and 2018 approximates \$722,162,000 and \$697,107,000, respectively.

**Non Obligated Group Bonds**

**(1) Series 2010 Revenue Bonds**

The Business Finance Authority (BFA) of the State of NH issued Revenue Bonds, Series 2010. Interest is based on an annual percentage rate equal to the sum of (a) 69% of the 1-Month LIBOR rate plus (b) 1.8975%. The Health System redeemed these bonds in August 2018.

The Health System Indenture agreements require establishment and maintenance of debt service reserves and other trustee held funds. Trustee held funds of approximately \$631,000 and \$1,872,000 at June 30, 2019 and 2018, respectively, are classified as assets limited as to use in the accompanying consolidated balance sheets (Note 5). The debt service reserves are mainly comprised of escrowed funds held for future principal and interest payments.

For the years ended June 30, 2019 and 2018 interest expense on the Health System's long term debt is reflected in the accompanying consolidated statements of operations and changes in net assets as operating expense of approximately \$25,514,000 and \$18,822,000 and other nonoperating losses of \$3,784,000 and \$2,793,000, respectively.

**Swap Agreements**

The Health System is subject to market risks such as changes in interest rates that arise from normal business operation. The Health System regularly assesses these risks and has established business strategies to provide natural offsets, supplemented by the use of derivative financial instruments to protect against the adverse effect of these and other market risks. The Health System has established clear policies, procedures, and internal controls governing the use of derivatives and does not use them for trading, investment, or other speculative purposes.

As of June 30, 2019 and 2018, there was no liability for interest rate swaps as all remaining swaps were terminated in February 2018. For the year ended June 30, 2018, the Health System recognized a nonoperating loss due to swap termination of \$14,247,000 relating to the swap termination. The change in fair value during the year ended June 30, 2018 was a decrease of \$4,897,000. For the year ended June 30, 2018 the Health System recognized a nonoperating gain of \$145,000 resulting from hedge ineffectiveness and amortization of frozen swaps.



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**11. Employee Benefits**

All eligible employees of the Health System are covered under various defined benefit and/or defined contribution plans. In addition, certain members provide postretirement medical and life benefit plans to certain of its active and former employees who meet eligibility requirements. The postretirement medical and life plans are not funded.

All of the defined benefit plans within the Health System have been frozen and therefore there are no remaining participants earning benefits in any of the Health System's defined benefit plans.

The Health System continued to execute the settlement of obligations due to retirees in the defined benefit plans through bulk lump sum offerings or purchases of annuity contracts. The annuity purchases follow guidelines established by the Department of Labor (DOL). The Health System anticipates continued consideration and/or implementation of additional settlements over the next several years.

**Defined Benefit Plans**

Net periodic pension expense included in employee benefits in the consolidated statements of operations and changes in net assets is comprised of the components listed below for the years ended June 30, 2019 and 2018:

*(in thousands of dollars)*

	2019	2018
Service cost for benefits earned during the year	\$ 150	\$ 150
Interest cost on projected benefit obligation	47,814	47,190
Expected return on plan assets	(65,270)	(64,561)
Net loss amortization	10,357	10,593
<b>Total net periodic pension expense</b>	<b>\$ (6,949)</b>	<b>\$ (6,628)</b>

The following assumptions were used to determine net periodic pension expense as of June 30, 2019 and 2018:

	2019	2018
Discount rate	3.90 % – 4.60%	4.00 % – 4.30 %
Rate of increase in compensation	N/A	N/A
Expected long-term rate of return on plan assets	7.50%	7.50 % – 7.75 %

**Dartmouth-Hitchcock Health and Subsidiaries**  
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The following table sets forth the funded status and amounts recognized in the Health System's consolidated financial statements for the defined benefit pension plans at June 30, 2019 and 2018:

<i>(in thousands of dollars)</i>	2019	2018
<b>Change in benefit obligation</b>		
Benefit obligation at beginning of year	\$ 1,087,940	\$ 1,122,615
Service cost	150	150
Interest cost	47,814	47,190
Benefits paid	(51,263)	(47,550)
Expenses paid	(170)	(172)
Actuarial (gain) loss	93,358	(34,293)
Settlements	(42,306)	-
Benefit obligation at end of year	<u>1,135,523</u>	<u>1,087,940</u>
<b>Change in plan assets</b>		
Fair value of plan assets at beginning of year	884,983	878,701
Actual return on plan assets	85,842	33,291
Benefits paid	(51,263)	(47,550)
Expenses paid	(170)	(172)
Employer contributions	20,631	20,713
Settlements	(42,306)	-
Fair value of plan assets at end of year	<u>897,717</u>	<u>884,983</u>
Funded status of the plans	(237,806)	(202,957)
Less: Current portion of liability for pension	(46)	(45)
Long term portion of liability for pension	<u>(237,760)</u>	<u>(202,912)</u>
Liability for pension	<u>\$ (237,760)</u>	<u>\$ (202,912)</u>

As of June 30, 2019 and 2018, the liability for pension is included in the liability for pension and other postretirement plan benefits in the accompanying consolidated balance sheets.

Amounts not yet reflected in net periodic pension expense and included in the change in net assets without donor restrictions include approximately \$478,394,000 and \$418,971,000 of net actuarial loss as of June 30, 2019 and 2018, respectively.

The estimated amounts to be amortized from net assets without donor restrictions into net periodic pension expense in fiscal year 2020 for net actuarial losses is \$12,032,000.

The accumulated benefit obligation for the defined benefit pension plans was approximately \$1,135,770,000 and \$1,087,991,000 at June 30, 2019 and 2018, respectively.

The following table sets forth the assumptions used to determine the benefit obligation at June 30, 2019 and 2018:

	2019	2018
Discount rate	4.20% - 4.50%	4.20% - 4.50%
Rate of increase in compensation	N/A	N/A

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The primary investment objective for the Plan's assets is to support the Pension liabilities of the Pension Plans for Employees of the Health System, by providing long-term capital appreciation and by also using a Liability Driven Investing ("LDI") strategy to partially hedge the impact fluctuating interest rates have on the value of the Plan's liabilities. As of both June 30, 2019 and 2018, it is expected that the LDI strategy will hedge approximately 60% of the interest rate risk associated with pension liabilities. To achieve the appreciation and hedging objectives, the Plans utilize a diversified structure of asset classes designed to achieve stated performance objectives measured on a total return basis, which includes income plus realized and unrealized gains and losses.

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

	Range of Target Allocations	Target Allocations
Cash and short-term investments	0-5%	3 %
U.S. government securities	0-10	5
Domestic debt securities	20-58	38
Global debt securities	6-26	8
Domestic equities	5-35	19
International equities	5-15	11
Emerging market equities	3-13	5
Real estate investment trust funds	0-5	0
Private equity funds	0-5	0
Hedge funds	5-18	11

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

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

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

The hierarchy and inputs to valuation techniques to measure fair value of the Plans' assets are the same as outlined in Note 7. In addition, the estimation of fair value of investments in private equity and hedge funds for which the underlying securities do not have a readily determinable value is made using the NAV per share or its equivalent as a practical expedient. The Health System's Plans own interests in these funds rather than in securities underlying each fund and, therefore, are generally required to consider such investments as Level 2 or 3, even though the underlying securities may not be difficult to value or may be readily marketable.

**Dartmouth-Hitchcock Health and Subsidiaries**  
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The following table sets forth the Health System's Plans' investments and deferred compensation plan assets that were accounted for at fair value as of June 30, 2019 and 2018:

<i>(in thousands of dollars)</i>	2019				Redemption or Liquidation	Days' Notice
	Level 1	Level 2	Level 3	Total		
<b>Investments</b>						
Cash and short-term investments	\$ 166	\$ 18,232	\$ -	\$ 18,398	Daily	1
U.S. government securities	48,580	-	-	48,580	Daily-Monthly	1-15
Domestic debt securities	122,178	273,424	-	395,602	Daily-Monthly	1-15
Global debt securities	428	75,146	-	75,574	Daily-Monthly	1-15
Domestic equities	159,259	18,316	-	177,575	Daily-Monthly	1-10
International equities	17,232	77,146	-	94,378	Daily-Monthly	1-11
Emerging market equities	321	39,902	-	40,223	Daily-Monthly	1-17
REIT funds	357	2,883	-	3,240	Daily-Monthly	1-17
Private equity funds	-	-	21	21	See Note 7	See Note 7
Hedge funds	-	-	44,126	44,126	Quarterly-Annual	60-96
<b>Total investments</b>	<b>\$ 348,521</b>	<b>\$ 505,049</b>	<b>\$ 44,147</b>	<b>\$ 897,717</b>		

<i>(in thousands of dollars)</i>	2018				Redemption or Liquidation	Days' Notice
	Level 1	Level 2	Level 3	Total		
<b>Investments</b>						
Cash and short-term investments	\$ 142	\$ 35,817	\$ -	\$ 35,959	Daily	1
U.S. government securities	48,265	-	-	48,265	Daily-Monthly	1-15
Domestic debt securities	144,131	220,202	-	364,333	Daily-Monthly	1-15
Global debt securities	470	74,676	-	75,146	Daily-Monthly	1-15
Domestic equities	158,634	17,594	-	176,228	Daily-Monthly	1-10
International equities	18,656	80,803	-	99,459	Daily-Monthly	1-11
Emerging market equities	382	39,881	-	40,263	Daily-Monthly	1-17
REIT funds	371	2,686	-	3,057	Daily-Monthly	1-17
Private equity funds	-	-	23	23	See Note 7	See Note 7
Hedge funds	-	-	44,250	44,250	Quarterly-Annual	60-96
<b>Total investments</b>	<b>\$ 369,051</b>	<b>\$ 471,659</b>	<b>\$ 44,273</b>	<b>\$ 884,983</b>		

The following table presents additional information about the changes in Level 3 assets measured at fair value for the years ended June 30, 2019 and 2018:

<i>(in thousands of dollars)</i>	2019		
	Hedge Funds	Private Equity Funds	Total
Balances at beginning of year	\$ 44,250	\$ 23	\$ 44,273
Net unrealized losses	(124)	(2)	(126)
<b>Balances at end of year</b>	<b>\$ 44,126</b>	<b>\$ 21</b>	<b>\$ 44,147</b>

<i>(in thousands of dollars)</i>	2018		
	Hedge Funds	Private Equity Funds	Total
Balances at beginning of year	\$ 40,507	\$ 96	\$ 40,603
Sales	-	(51)	(51)
Net realized losses	-	(51)	(51)
Net unrealized gains	3,743	29	3,772
<b>Balances at end of year</b>	<b>\$ 44,250</b>	<b>\$ 23</b>	<b>\$ 44,273</b>

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The total aggregate net unrealized gains (losses) included in the fair value of the Level 3 investments as of June 30, 2019 and 2018 were approximately \$14,617,000 and \$14,743,000, respectively. There were no transfers into and out of Level 3 measurements during the years ended June 30, 2019 and 2018.

There were no transfers into and out of Level 1 and 2 measurements due to changes in valuation methodologies during the years ended June 30, 2019 and 2018.

The weighted average asset allocation for the Health System's Plans at June 30, 2019 and 2018 by asset category is as follows:

	2019	2018
Cash and short-term investments	2 %	4 %
U.S. government securities	5	5
Domestic debt securities	44	41
Global debt securities	9	9
Domestic equities	20	20
International equities	11	11
Emerging market equities	4	5
Hedge funds	5	5
	100 %	100 %

The expected long-term rate of return on plan assets is reviewed annually, taking into consideration the asset allocation, historical returns on the types of assets held, and the current economic environment. Based on these factors, it is expected that the pension assets will earn an average of 7.50% per annum.

The Health System is expected to contribute approximately \$20,426,000 to the Plans in 2020 however actual contributions may vary from expected amounts.

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

*(in thousands of dollars)*

2020	\$ 50,743
2021	52,938
2022	55,199
2023	57,562
2024	59,843
2025 - 2028	326,737

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**Defined Contribution Plans**

The Health System has an employer-sponsored 401(a) plan for certain of its members, under which the employer makes base, transition and discretionary match contributions based on specified percentages of compensation and employee deferral amounts. Total employer contributions to the plan of approximately \$40,537,000 and \$38,563,000 in 2019 and 2018, respectively, are included in employee benefits in the accompanying consolidated statements of operations and changes in net assets.

Various 403(b) and tax-sheltered annuity plans are available to employees of the Health System. Plan specifications vary by member and plan. No employer contributions were made to any of these plans in 2019 and 2018, respectively.

**Postretirement Medical and Life Benefits**

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

Net periodic postretirement medical and life benefit (income) cost is comprised of the components listed below for the years ended June 30, 2019 and 2018:

*(in thousands of dollars)*

	2019	2018
Service cost	\$ 384	\$ 533
Interest cost	1,842	1,712
Net prior service income	(5,974)	(5,974)
Net loss amortization	10	10
	<u>\$ (3,738)</u>	<u>\$ (3,719)</u>

The following table sets forth the accumulated postretirement medical and life benefit obligation and amounts recognized in the Health System's consolidated financial statements at June 30, 2019 and 2018:

*(in thousands of dollars)*

	2019	2018
<b>Change in benefit obligation</b>		
Benefit obligation at beginning of year	\$ 42,581	\$ 42,277
Service cost	384	533
Interest cost	1,842	1,712
Benefits paid	(3,149)	(3,174)
Actuarial loss	5,013	1,233
Employer contributions	-	-
Benefit obligation at end of year	<u>46,671</u>	<u>42,581</u>
Funded status of the plans	<u>\$ (46,671)</u>	<u>\$ (42,581)</u>
Current portion of liability for postretirement medical and life benefits	\$ (3,422)	\$ (3,266)
Long term portion of liability for postretirement medical and life benefits	<u>(43,249)</u>	<u>(39,315)</u>
Liability for postretirement medical and life benefits	<u>\$ (46,671)</u>	<u>\$ (42,581)</u>

**Dartmouth-Hitchcock Health and Subsidiaries**  
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As of June 30, 2019 and 2018, the liability for postretirement medical and life benefits is included in the liability for pension and other postretirement plan benefits in the accompanying consolidated balance sheets.

Amounts not yet reflected in net periodic postretirement medical and life benefit income and included in the change in net assets without donor restrictions are as follows:

*(in thousands of dollars)*

	2019	2018
Net prior service income	\$ (9,556)	\$ (15,530)
Net actuarial loss	8,386	3,336
	<u>\$ (1,170)</u>	<u>\$ (12,194)</u>

The estimated amounts that will be amortized from net assets without donor restrictions into net periodic postretirement income in fiscal year 2020 for net prior service cost is \$5,974,000.

The following future benefit payments, which reflect expected future service, as appropriate, are expected to be paid for the year ending June 30, 2020 and thereafter:

*(in thousands of dollars)*

2020	\$ 3,468
2021	3,436
2022	3,394
2023	3,802
2024	3,811
2025-2028	17,253

In determining the accumulated postretirement medical and life benefit obligation, the Health System used a discount rate of 3.70% in 2019 and an assumed healthcare cost trend rate of 6.50%, trending down to 5.00% in 2024 and thereafter. Increasing the assumed healthcare cost trend rates by one percentage point in each year would increase the accumulated postretirement medical benefit obligation as of June 30, 2019 and 2018 by \$1,601,000 and \$1,088,000 and the net periodic postretirement medical benefit cost for the years then ended by \$77,000 and \$81,000, respectively. Decreasing the assumed healthcare cost trend rates by one percentage point in each year would decrease the accumulated postretirement medical benefit obligation as of June 30, 2019 and 2018 by \$1,452,000 and \$996,000 and the net periodic postretirement medical benefit cost for the years then ended by \$71,000 and \$72,000, respectively.

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**12. Professional and General Liability Insurance Coverage**

Mary Hitchcock Memorial Hospital and Dartmouth-Hitchcock Clinic, along with Dartmouth College, Cheshire Medical Center, The New London Hospital Association, Mt. Ascutney Hospital and Health Center, and the Visiting Nurse and Hospice for VT and NH are provided professional and general liability insurance on a claims-made basis through Hamden Assurance Risk Retention Group, Inc. (RRG), a VT captive insurance company. Effective November 1, 2018 Alice Peck Day Memorial Hospital is provided professional and general liability insurance coverage through RRG. RRG reinsures the majority of this risk to Hamden Assurance Company Limited (HAC), a captive insurance company domiciled in Bermuda and to a variety of commercial reinsurers. Mary Hitchcock Memorial Hospital, Dartmouth-Hitchcock Clinic, and Dartmouth College have ownership interests in both HAC and RRG. The insurance program provides coverage to the covered institutions and named insureds on a modified claims-made basis which means coverage is triggered when claims are made. Premiums and related insurance deposits are actuarially determined based on asserted liability claims adjusted for future development. The reserves for outstanding losses are recorded on an undiscounted basis.

Selected financial data of HAC and RRG, taken from the latest available financial statements at June 30, 2019 and 2018, are summarized as follows:

<i>(in thousands of dollars)</i>	2019		
	HAC	RRG	Total
Assets	\$ 75,867	\$ 2,201	\$ 78,068
Shareholders' equity	13,620	50	13,670

<i>(in thousands of dollars)</i>	2018		
	HAC	RRG	Total
Assets	\$ 72,753	\$ 2,068	\$ 74,821
Shareholders' equity	13,620	50	13,670

**13. Commitments and Contingencies**

**Litigation**

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

**Operating Leases and Other Commitments**

The Health System leases certain facilities and equipment under operating leases with varying expiration dates. The Health System's rental expense totaled approximately \$12,707,000 and \$14,096,000 for the years ended June 30, 2019 and 2018, respectively.



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Minimum future lease payments under noncancelable operating leases at June 30, 2019 were as follows:

(in thousands of dollars)

2020	\$ 11,342
2021	10,469
2022	7,488
2023	6,303
2024	4,127
Thereafter	5,752
	<u>\$ 45,481</u>

**Lines of Credit**

The Health System has entered into Loan Agreements with financial institutions establishing access to revolving loans ranging from \$2,000,000 up to \$30,000,000. Interest is variable and determined using LIBOR or the Wall Street Journal Prime Rate. The Loan Agreements are due to expire March 27, 2020. There was no outstanding balance under the lines of credit as of June 30, 2019 and 2018. Interest expense was approximately \$95,000 and \$232,000, respectively, and is included in the consolidated statements of operations and changes in net assets.

**14. Functional Expenses**

Operating expenses are presented by functional classification in accordance with the overall service missions of the Health System. Each functional classification displays all expenses related to the underlying operations by natural classification. Salaries, employee benefits, medical supplies and medications, and purchased services and other expenses are generally considered variable and are allocated to the mission that best aligns to the type of service provided. Medicaid enhancement tax is allocated to program services. Interest expense is allocated based on usage of debt-financed space. Depreciation and amortization is allocated based on square footage and specific identification of equipment used by department.

Operating expenses of the Health System by functional and natural basis are as follows for the year ended June 30, 2019:

(in thousands of dollars)	2019			
	Program Services	Management and General	Fundraising	Total
<b>Operating expenses</b>				
Salaries	\$ 922,902	\$ 138,123	\$ 1,526	\$ 1,062,551
Employee benefits	178,983	72,289	319	251,591
Medical supplies and medications	406,782	1,093	-	407,875
Purchased services and other	212,209	108,783	2,443	323,435
Medicaid enhancement tax	70,061	-	-	70,061
Depreciation and amortization	37,528	50,785	101	88,414
Interest	3,360	22,135	19	25,514
<b>Total operating expenses</b>	<u>\$ 1,831,825</u>	<u>\$ 393,208</u>	<u>\$ 4,408</u>	<u>\$ 2,229,441</u>

**Dartmouth-Hitchcock Health and Subsidiaries**  
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Operating expenses of the Health System by functional classification are as follows for the year ended June 30, 2018:

*(in thousands of dollars)*

Program services	\$ 1,715,760
Management and general	303,527
Fundraising	<u>2,354</u>
	<u>\$ 2,021,641</u>

**15. Liquidity**

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

The Health System's financial assets available at June 30, 2019 to meet cash needs for general expenditures within one year of June 30, 2019 are as follows:

*(in thousands of dollars)*

Cash and cash equivalents	\$ 143,587
Patient accounts receivable	221,125
Assets limited as to use	876,249
Other investments for restricted activities	<u>134,119</u>
Total financial assets	1,375,080
Less: Those unavailable for general expenditure within one year:	
Investments held by captive insurance companies	66,082
Investments for restricted activities	134,119
Other investments with liquidity horizons greater than one year	<u>97,063</u>
Total financial assets available within one year	<u>\$ 1,077,816</u>

For the years ending June 30, 2019 and June 30, 2018, the Health System generated positive cash flow from operations of approximately \$161,853,000 and \$136,031,000, respectively. In addition, the Health System's liquidity management plan includes investing excess daily cash in intermediate or long term investments based on anticipated liquidity needs. The Health System has an available line of credit of up to \$30,000,000 which it can draw upon as needed to meet its liquidity needs. See Note 13 for further details on the line of credit.

**16. Subsequent Events**

The Health System has assessed the impact of subsequent events through November 26, 2019, the date the audited consolidated financial statements were issued, and has concluded that there were no such events that require adjustment to the audited consolidated financial statements or disclosure in the notes to the audited consolidated financial statements other than as noted below.

**Dartmouth-Hitchcock Health and Subsidiaries**  
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Effective September 30, 2019, the Boards of Trustees of D-HH, GraniteOne Health, Catholic Medical Center Health Services, and their respective member organizations approved a Combination Agreement to combine their healthcare systems. If regulatory approval of the transaction is obtained, the name of the new system will be Dartmouth-Hitchcock Health GraniteOne.

The GraniteOne Health system is comprised of Catholic Medical Center (CMC), a community hospital located in Manchester NH, Huggins Hospital located in Wolfeboro NH, and Monadnock Community Hospital located in Peterborough NH. Both Huggins Hospital and Monadnock Community Hospital are designated as Critical Access Hospitals. GraniteOne is a non-profit, community based health care system.

On September 13, 2019, the Board of Trustees of D-HH approved the issuance of up to \$100,000,000 par of new debt. On October 17, 2019, D-HH closed on the direct placement tax-exempt borrowing of \$99,165,000 on behalf of the DHOG acting through the New Hampshire Health and Education Facilities Authority and issued its DHOG Issue, Series 2019A Bonds.

DRAFT

**Consolidating Supplemental Information – Unaudited**

**DRAFT**

**Dartmouth-Hitchcock Health and Subsidiaries**  
**Consolidating Balance Sheets**  
**June 30, 2019**

<i>(in thousands of dollars)</i>	Dartmouth-Hitchcock Health	Dartmouth-Hitchcock	Cheshire Medical Center	Alice Peck Day Memorial	New London Hospital Association	Mt. Ascutney Hospital and Health Center	Eliminations	DH Obligated Group Subtotal	All Other Non-Oblig Group Affiliates	Eliminations	Health System Consolidated
<b>Assets</b>											
<b>Current assets</b>											
Cash and cash equivalents	\$ 42,456	\$ 47,485	\$ 9,411	\$ 7,066	\$ 10,462	\$ 6,372	\$ -	\$ 125,232	\$ 18,355	\$ -	\$ 143,587
Patient accounts receivable, net	-	180,938	15,880	7,279	8,960	5,010	-	218,067	3,058	-	221,125
Prepaid expenses and other current assets	14,178	139,034	8,563	2,401	5,567	1,423	(74,083)	97,083	1,421	(3,009)	95,495
<b>Total current assets</b>	<b>56,834</b>	<b>367,437</b>	<b>33,854</b>	<b>16,746</b>	<b>24,989</b>	<b>14,805</b>	<b>(74,083)</b>	<b>440,382</b>	<b>22,834</b>	<b>(3,009)</b>	<b>460,207</b>
<b>Assets limited as to use</b>											
Notes receivable, related party	92,602	688,485	18,759	12,884	12,427	11,619	-	836,578	39,673	-	876,249
Other investments for restricted activities	553,484	752	-	1,406	-	-	(554,236)	1,406	(1,406)	-	-
Property, plant, and equipment, net	-	91,882	6,970	31	2,973	6,323	-	108,179	25,940	-	134,119
Other assets	22	432,277	67,147	30,945	41,946	17,797	-	590,134	31,122	-	621,256
<b>Total assets</b>	<b>\$ 24,884</b>	<b>\$ 108,208</b>	<b>\$ 1,279</b>	<b>\$ 15,019</b>	<b>\$ 6,042</b>	<b>\$ 4,388</b>	<b>\$ (10,970)</b>	<b>\$ 148,830</b>	<b>\$ (3,013)</b>	<b>\$ (21,346)</b>	<b>\$ 124,471</b>
<b>Liabilities and Net Assets</b>											
<b>Current liabilities</b>											
Current portion of long-term debt	\$ -	\$ 8,226	\$ 830	\$ 954	\$ 547	\$ 262	\$ -	\$ 10,819	\$ 95	\$ -	\$ 10,914
Current portion of liability for pension and other postretirement plan benefits	-	3,468	-	-	-	-	-	3,468	-	-	3,468
Accounts payable and accrued expenses	55,499	99,884	15,620	6,299	3,878	2,776	(74,083)	109,873	6,953	(3,009)	113,817
Accrued compensation and related benefits	-	110,839	5,851	3,694	2,313	4,270	-	126,787	1,641	-	128,408
Estimated third-party settlements	-	26,405	103	1,280	10,851	2,921	-	41,570	-	-	41,570
<b>Total current liabilities</b>	<b>55,499</b>	<b>248,622</b>	<b>22,404</b>	<b>12,237</b>	<b>17,589</b>	<b>10,229</b>	<b>(74,083)</b>	<b>292,497</b>	<b>8,689</b>	<b>(3,009)</b>	<b>298,177</b>
Notes payable, related party	-	526,202	-	-	28,034	-	(554,236)	-	-	-	-
Long-term debt, excluding current portion	643,257	44,820	24,503	35,604	843	11,465	(10,970)	749,322	2,858	-	752,180
Insurance deposits and related liabilities	-	56,766	440	513	388	240	-	58,367	40	-	58,407
Liability for pension and other postretirement plan benefits, excluding current portion	-	266,427	10,262	-	-	4,320	-	281,009	-	-	281,009
Other liabilities	-	98,201	1,104	28	1,585	-	-	100,918	23,218	-	124,136
<b>Total liabilities</b>	<b>698,756</b>	<b>1,241,058</b>	<b>58,713</b>	<b>48,382</b>	<b>48,239</b>	<b>26,254</b>	<b>(639,289)</b>	<b>1,482,113</b>	<b>34,805</b>	<b>(3,009)</b>	<b>1,513,909</b>
<b>Commitments and contingencies</b>											
<b>Net assets</b>											
Net assets without donor restrictions	28,832	356,880	63,051	27,653	35,518	21,242	-	533,176	48,063	(21,306)	559,933
Net assets with donor restrictions	18	91,103	6,245	796	4,620	7,436	-	110,218	32,282	(40)	142,460
<b>Total net assets</b>	<b>28,850</b>	<b>447,983</b>	<b>69,296</b>	<b>28,449</b>	<b>40,138</b>	<b>28,678</b>	<b>-</b>	<b>643,394</b>	<b>80,345</b>	<b>(21,346)</b>	<b>702,393</b>
<b>Total liabilities and net assets</b>	<b>\$ 727,606</b>	<b>\$ 1,689,041</b>	<b>\$ 128,009</b>	<b>\$ 76,831</b>	<b>\$ 88,377</b>	<b>\$ 54,932</b>	<b>\$ (639,289)</b>	<b>\$ 2,125,507</b>	<b>\$ 115,150</b>	<b>\$ (24,355)</b>	<b>\$ 2,216,302</b>

**Dartmouth-Hitchcock Health and Subsidiaries**  
**Consolidating Balance Sheets**  
**June 30, 2019**

(in thousands of dollars)

	D-HH and Other Subsidiaries	D-H and Subsidiaries	Cheshire and Subsidiaries	NLH and Subsidiaries	MAHHC and Subsidiaries	APD and Subsidiaries	VNH and Subsidiaries	Eliminations	Health System Consolidated
<b>Assets</b>									
<b>Current assets</b>									
Cash and cash equivalents	\$ 42,456	\$ 48,052	\$ 11,952	\$ 11,120	\$ 8,549	\$ 15,772	\$ 5,686	\$ -	\$ 143,587
Patient accounts receivable, net	-	180,938	15,880	8,960	5,060	7,280	3,007	-	221,125
Prepaid expenses and other current assets	14,178	139,832	9,460	5,567	1,401	1,678	471	(77,092)	95,495
<b>Total current assets</b>	<b>56,634</b>	<b>368,822</b>	<b>37,292</b>	<b>25,647</b>	<b>15,010</b>	<b>24,730</b>	<b>9,164</b>	<b>(77,092)</b>	<b>460,207</b>
<b>Assets limited as to use</b>									
Notes receivable, related party	92,602	707,597	17,383	12,427	12,738	12,685	20,817	-	876,249
Other investments for restricted activities	553,484	752	-	-	-	-	-	(554,236)	-
Property, plant, and equipment, net	-	99,807	24,985	2,973	6,323	31	-	-	134,119
Other assets	22	434,953	70,846	42,423	19,435	50,338	3,239	-	621,256
<b>Total assets</b>	<b>\$ 727,606</b>	<b>\$ 1,720,297</b>	<b>\$ 157,894</b>	<b>\$ 88,946</b>	<b>\$ 55,437</b>	<b>\$ 96,472</b>	<b>\$ 33,294</b>	<b>\$ (663,644)</b>	<b>\$ 2,216,302</b>
<b>Liabilities and Net Assets</b>									
<b>Current liabilities</b>									
Current portion of long-term debt	\$ -	\$ 8,226	\$ 830	\$ 547	\$ 288	\$ 954	\$ 69	\$ -	\$ 10,914
Current portion of liability for pension and other postretirement plan benefits	-	3,468	-	-	-	-	-	-	3,468
Accounts payable and accrued expenses	55,499	100,441	19,356	3,879	2,856	6,704	2,174	(77,092)	113,817
Accrued compensation and related benefits	-	110,639	5,851	2,313	4,314	4,192	1,099	-	128,408
Estimated third-party settlements	-	26,405	103	10,851	2,921	1,290	-	-	41,570
<b>Total current liabilities</b>	<b>55,499</b>	<b>249,179</b>	<b>26,140</b>	<b>17,590</b>	<b>10,379</b>	<b>13,140</b>	<b>3,342</b>	<b>(77,092)</b>	<b>298,177</b>
Notes payable, related party	-	526,202	-	28,034	-	-	-	(554,236)	-
Long-term debt, excluding current portion	643,257	44,820	24,503	643	11,763	35,604	2,560	(10,970)	752,180
Insurance deposits and related liabilities	-	56,786	440	388	240	513	40	-	58,407
Liability for pension and other postretirement plan benefits, excluding current portion	-	266,427	10,262	-	4,320	-	-	-	281,009
Other liabilities	-	98,201	1,115	1,585	-	23,235	-	-	124,136
<b>Total liabilities</b>	<b>698,756</b>	<b>1,241,615</b>	<b>62,460</b>	<b>48,240</b>	<b>26,702</b>	<b>72,492</b>	<b>5,942</b>	<b>(642,298)</b>	<b>1,513,909</b>
<b>Commitments and contingencies</b>									
<b>Net assets</b>									
Net assets without donor restrictions	28,832	379,498	65,873	36,087	21,300	22,327	27,322	(21,306)	559,933
Net assets with donor restrictions	18	99,184	29,561	4,619	7,435	1,653	30	(40)	142,460
<b>Total net assets</b>	<b>28,850</b>	<b>478,682</b>	<b>95,434</b>	<b>40,706</b>	<b>28,735</b>	<b>23,980</b>	<b>27,352</b>	<b>(21,346)</b>	<b>702,393</b>
<b>Total liabilities and net assets</b>	<b>\$ 727,606</b>	<b>\$ 1,720,297</b>	<b>\$ 157,894</b>	<b>\$ 88,946</b>	<b>\$ 55,437</b>	<b>\$ 96,472</b>	<b>\$ 33,294</b>	<b>\$ (663,644)</b>	<b>\$ 2,216,302</b>

**Dartmouth-Hitchcock Health and Subsidiaries**  
**Consolidating Balance Sheets**  
**June 30, 2018**

(in thousands of dollars)

	Dartmouth-Hitchcock Health	Dartmouth-Hitchcock	Cheshire Medical Center	New London Hospital Association	ML Ascutney Hospital and Health Center	Eliminations	DH Obligated Group Subtotal	All Other Non-Oblig Group Affiliates	Eliminations	Health System Consolidated
<b>Assets</b>										
<b>Current assets</b>										
Cash and cash equivalents	\$ 134,634	\$ 22,544	\$ 6,688	\$ 9,419	\$ 6,604	\$ -	\$ 179,889	\$ 20,280	\$ -	\$ 200,169
Patient accounts receivable, net	-	178,981	17,183	8,302	5,055	-	207,521	11,707	-	219,228
Prepaid expenses and other current assets	11,964	143,893	6,551	5,253	2,313	(72,361)	97,613	4,766	(4,877)	97,502
Total current assets	146,598	343,418	30,422	22,974	13,972	(72,361)	485,023	36,753	(4,877)	516,899
Assets limited as to use	8	616,929	17,438	12,821	10,829	-	658,025	48,099	-	706,124
Notes receivable, related party	554,771	-	-	-	-	(554,771)	-	-	-	-
Other investments for restricted activities	-	87,613	8,591	2,981	6,238	-	105,423	25,473	-	130,896
Property, plant, and equipment, net	36	443,154	66,759	42,438	17,356	-	569,743	37,578	-	607,321
Other assets	24,863	101,078	1,370	5,906	4,280	(10,970)	126,527	3,604	(21,346)	108,785
Total assets	\$ 726,276	\$ 1,592,192	\$ 124,580	\$ 87,120	\$ 52,675	\$ (638,102)	\$ 1,944,741	\$ 151,507	\$ (26,223)	\$ 2,070,025
<b>Liabilities and Net Assets</b>										
<b>Current liabilities</b>										
Current portion of long-term debt	\$ -	\$ 1,031	\$ 810	\$ 572	\$ 187	\$ -	\$ 2,600	\$ 864	\$ -	\$ 3,464
Current portion of liability for pension and other postretirement plan benefits	-	3,311	-	-	-	-	3,311	-	-	3,311
Accounts payable and accrued expenses	54,995	82,061	20,107	6,705	3,029	(72,361)	94,536	6,094	(4,877)	95,753
Accrued compensation and related benefits	-	106,485	5,730	2,487	3,796	-	118,498	7,078	-	125,576
Estimated third-party settlements	3,002	24,411	-	9,655	1,625	-	38,693	2,448	-	41,141
Total current liabilities	57,997	217,299	26,647	19,419	8,637	(72,361)	257,638	16,484	(4,877)	269,245
Notes payable, related party	-	527,348	-	27,425	-	(554,771)	-	-	-	-
Long-term debt, excluding current portion	644,520	52,878	25,354	1,179	11,270	(10,970)	724,231	28,744	-	752,975
Insurance deposits and related liabilities	-	54,610	465	155	240	-	55,476	40	-	55,516
Liability for pension and other postretirement plan benefits, excluding current portion	-	232,696	4,215	-	5,316	-	242,227	-	-	242,227
Other liabilities	-	85,577	1,107	1,405	-	-	88,089	38	-	88,127
Total liabilities	702,517	1,170,412	57,788	49,583	25,463	(638,102)	1,367,661	45,306	(4,877)	1,408,090
<b>Commitments and contingencies</b>										
<b>Net assets</b>										
Net assets without donor restrictions	23,759	334,882	61,828	32,897	19,812	-	473,178	72,230	(21,306)	524,102
Net assets with donor restrictions	-	88,888	4,964	4,640	7,400	-	103,902	33,971	(40)	137,833
Total net assets	23,759	421,780	66,792	37,537	27,212	-	577,080	106,201	(21,346)	661,935
Total liabilities and net assets	\$ 726,276	\$ 1,592,192	\$ 124,580	\$ 87,120	\$ 52,675	\$ (638,102)	\$ 1,944,741	\$ 151,507	\$ (26,223)	\$ 2,070,025

**Dartmouth-Hitchcock Health and Subsidiaries**  
**Consolidating Balance Sheets**  
**June 30, 2018**

(in thousands of dollars)

	D-HH and Other Subsidiaries	D-H and Subsidiaries	Cheshire and Subsidiaries	NLH and Subsidiaries	MAHHC and Subsidiaries	APD	VNH and Subsidiaries	Eliminations	Health System Consolidated
<b>Assets</b>									
<b>Current assets</b>									
Cash and cash equivalents	\$ 134,634	\$ 23,094	\$ 8,621	\$ 9,982	\$ 6,654	\$ 12,144	\$ 5,040	\$ -	\$ 200,169
Patient accounts receivable, net	-	176,881	17,183	8,302	5,109	7,896	3,657	-	219,228
Prepaid expenses and other current assets	11,964	144,755	5,520	5,276	2,294	4,443	488	(77,238)	97,502
<b>Total current assets</b>	<b>146,598</b>	<b>344,830</b>	<b>31,324</b>	<b>23,560</b>	<b>14,057</b>	<b>24,583</b>	<b>9,185</b>	<b>(77,238)</b>	<b>516,899</b>
Assets limited as to use	8	635,028	17,438	12,821	11,862	9,612	19,355	-	706,124
Notes receivable, related party	554,771	-	-	-	-	-	-	(554,771)	-
Other investments for restricted activities	-	95,772	25,873	2,981	6,238	32	-	-	130,896
Property, plant, and equipment, net	36	445,829	70,607	42,920	19,065	25,725	3,139	-	607,321
Other assets	24,863	101,235	7,526	5,333	1,886	130	128	(32,316)	108,785
<b>Total assets</b>	<b>\$ 726,276</b>	<b>\$ 1,622,694</b>	<b>\$ 152,768</b>	<b>\$ 87,615</b>	<b>\$ 53,108</b>	<b>\$ 60,082</b>	<b>\$ 31,807</b>	<b>\$ (664,325)</b>	<b>\$ 2,070,025</b>
<b>Liabilities and Net Assets</b>									
<b>Current liabilities</b>									
Current portion of long-term debt	\$ -	\$ 1,031	\$ 810	\$ 572	\$ 245	\$ 739	\$ 67	\$ -	\$ 3,464
Current portion of liability for pension and other postretirement plan benefits	-	3,311	-	-	-	-	-	-	3,311
Accounts payable and accrued expenses	54,995	82,613	20,052	6,714	3,092	3,596	1,929	(77,238)	95,753
Accrued compensation and related benefits	-	108,485	5,730	2,487	3,831	5,814	1,229	-	125,576
Estimated third-party settlements	3,002	24,411	-	9,655	1,625	2,448	-	-	41,141
<b>Total current liabilities</b>	<b>57,997</b>	<b>217,851</b>	<b>26,592</b>	<b>19,428</b>	<b>8,793</b>	<b>12,597</b>	<b>3,225</b>	<b>(77,238)</b>	<b>269,245</b>
Notes payable, related party	-	527,346	-	27,425	-	-	-	(554,771)	-
Long-term debt, excluding current portion	644,520	52,878	25,354	1,179	11,593	25,792	2,629	(10,970)	752,975
Insurance deposits and related liabilities	-	54,618	465	155	241	-	39	-	55,516
Liability for pension and other postretirement plan benefits, excluding current portion	-	232,696	4,215	-	5,316	-	-	-	242,227
Other liabilities	-	85,577	1,117	1,405	-	28	-	-	88,127
<b>Total liabilities</b>	<b>702,517</b>	<b>1,170,964</b>	<b>57,743</b>	<b>49,592</b>	<b>25,943</b>	<b>38,417</b>	<b>5,893</b>	<b>(642,979)</b>	<b>1,408,090</b>
<b>Commitments and contingencies</b>									
<b>Net assets</b>									
Net assets without donor restrictions	23,759	356,518	65,069	33,383	19,764	21,031	25,884	(21,306)	524,102
Net assets with donor restrictions	-	85,212	29,956	4,840	7,401	634	30	(40)	137,833
<b>Total net assets</b>	<b>23,759</b>	<b>451,730</b>	<b>95,025</b>	<b>38,023</b>	<b>27,165</b>	<b>21,665</b>	<b>25,914</b>	<b>(21,346)</b>	<b>661,935</b>
<b>Total liabilities and net assets</b>	<b>\$ 726,276</b>	<b>\$ 1,622,694</b>	<b>\$ 152,768</b>	<b>\$ 87,615</b>	<b>\$ 53,108</b>	<b>\$ 60,082</b>	<b>\$ 31,807</b>	<b>\$ (664,325)</b>	<b>\$ 2,070,025</b>



**Dartmouth-Hitchcock Health and Subsidiaries**  
**Consolidating Statements of Operations and Changes in Net Assets without Donor Restrictions**  
**Year Ended June 30, 2019**

(In thousands of dollars)	Dartmouth-Hitchcock Health	Dartmouth-Hitchcock	Cheahire Medical Center	Alice Peck Day Memorial	New London Hospital Association	Mt. Ascutney Hospital and Health Center	Eliminations	DH Obligated Group Subtotal	All Other Non-Oblig Group Affiliates	Eliminations	Health System Consolidated
<b>Operating revenue and other support</b>											
Patient service revenue	\$ -	\$ 1,580,552	\$ 220,255	\$ 69,794	\$ 60,166	\$ 46,029	\$ -	\$ 1,978,796	\$ 22,527	\$ -	\$ 1,999,323
Contracted revenue	5,011	109,051	355	-	-	5,902	(48,100)	74,219	790	8	75,017
Other operating revenue	21,128	186,852	3,407	1,748	4,251	2,289	(22,078)	197,609	13,386	(297)	210,688
Net assets released from restrictions	369	11,556	732	137	177	24	-	12,995	1,110	-	14,105
<b>Total operating revenue and other support</b>	<b>26,508</b>	<b>1,888,011</b>	<b>224,749</b>	<b>71,679</b>	<b>64,604</b>	<b>54,244</b>	<b>(68,178)</b>	<b>2,281,619</b>	<b>37,813</b>	<b>(289)</b>	<b>2,299,143</b>
<b>Operating expenses</b>											
Salaries	-	868,311	107,671	37,297	30,549	26,514	(24,882)	1,045,660	15,785	1,106	1,062,551
Employee benefits	-	208,348	24,225	6,454	5,434	6,966	(3,783)	247,662	3,642	287	251,591
Medical supplies and medications	-	354,201	34,331	8,634	8,298	3,032	-	406,496	1,379	-	407,875
Purchased services and other	11,366	242,106	35,088	15,308	13,528	13,950	(21,176)	310,170	14,887	(1,622)	323,435
Medicaid enhancement tax	-	54,954	8,005	3,062	2,264	1,776	-	70,061	-	-	70,061
Depreciation and amortization	14	69,343	7,977	2,305	3,915	2,360	-	85,914	2,500	-	88,414
Interest	20,877	21,585	1,053	1,169	1,119	228	(20,650)	24,981	533	-	25,514
<b>Total operating expenses</b>	<b>32,057</b>	<b>1,818,846</b>	<b>218,350</b>	<b>74,229</b>	<b>63,107</b>	<b>54,826</b>	<b>(70,471)</b>	<b>2,190,944</b>	<b>38,726</b>	<b>(229)</b>	<b>2,229,441</b>
<b>Operating (loss) margin</b>	<b>(5,549)</b>	<b>69,165</b>	<b>6,399</b>	<b>(2,550)</b>	<b>1,497</b>	<b>(582)</b>	<b>2,295</b>	<b>70,675</b>	<b>(913)</b>	<b>(80)</b>	<b>69,702</b>
<b>Nonoperating gains (losses)</b>											
Investment income (losses), net	3,929	32,193	227	489	834	623	(168)	38,077	1,975	-	40,052
Other (losses) income, net	(3,784)	1,586	(187)	30	(240)	279	(2,097)	(4,413)	791	80	(3,562)
Loss on early extinguishment of debt	-	-	-	(87)	-	-	-	(87)	-	-	(87)
Loss on swap termination	-	-	-	-	-	-	-	-	-	-	-
<b>Total non-operating gains (losses), net</b>	<b>145</b>	<b>33,779</b>	<b>40</b>	<b>412</b>	<b>594</b>	<b>902</b>	<b>(2,295)</b>	<b>33,577</b>	<b>2,766</b>	<b>80</b>	<b>36,403</b>
<b>(Deficiency) excess of revenue over expenses</b>	<b>(5,404)</b>	<b>102,944</b>	<b>6,439</b>	<b>(2,138)</b>	<b>2,091</b>	<b>320</b>	<b>-</b>	<b>104,252</b>	<b>1,853</b>	<b>-</b>	<b>106,105</b>
<b>Net assets without donor restrictions</b>											
Net assets released from restrictions	-	419	565	-	402	318	-	1,704	85	-	1,789
Change in funded status of pension and other postretirement benefits	-	(65,005)	(7,720)	-	-	682	-	(72,043)	-	-	(72,043)
Net assets transferred to (from) affiliates	10,477	(16,360)	1,639	6,760	128	110	-	5,054	(5,054)	-	-
Additional paid in capital	-	-	-	-	-	-	-	-	-	-	-
Other changes in net assets	-	-	-	-	-	-	-	-	-	-	-
Change in fair value on interest rate swaps	-	-	-	-	-	-	-	-	-	-	-
Change in funded status of interest rate swaps	-	-	-	-	-	-	-	-	-	-	-
<b>Increase in net assets without donor restrictions</b>	<b>\$ 5,073</b>	<b>\$ 21,998</b>	<b>\$ 1,223</b>	<b>\$ 6,622</b>	<b>\$ 2,621</b>	<b>\$ 1,430</b>	<b>\$ -</b>	<b>\$ 38,967</b>	<b>\$ (3,136)</b>	<b>\$ -</b>	<b>\$ 35,831</b>

**Dartmouth-Hitchcock Health and Subsidiaries**  
**Consolidating Statements of Operations and Changes in Net Assets without Donor Restrictions**  
**Year Ended June 30, 2019**

(in thousands of dollars)

	D-HH and Other Subsidiaries	D-H and Subsidiaries	Cheshire and Subsidiaries	NLH and Subsidiaries	MAHHC and Subsidiaries	APD and Subsidiaries	VNH and Subsidiaries	Eliminations	Health System Consolidated
<b>Operating revenue and other support</b>									
Patient service revenue	\$ -	\$ 1,580,552	\$ 220,254	\$ 60,166	\$ 46,029	\$ 69,794	\$ 22,528	\$ -	\$ 1,999,323
Contracted revenue	5,010	109,842	355	-	5,902	-	-	(46,092)	75,017
Other operating revenue	21,128	188,775	3,549	4,260	3,868	10,951	540	(22,373)	210,698
Net assets released from restrictions	371	12,637	732	177	26	162	-	-	14,105
<b>Total operating revenue and other support</b>	<b>26,509</b>	<b>1,891,806</b>	<b>224,890</b>	<b>64,603</b>	<b>55,825</b>	<b>80,907</b>	<b>23,068</b>	<b>(68,465)</b>	<b>2,299,143</b>
<b>Operating expenses</b>									
Salaries	-	868,311	107,706	30,549	27,319	40,731	11,511	(23,576)	1,062,551
Employee benefits	-	208,346	24,235	5,434	7,133	7,218	2,701	(3,476)	251,591
Medical supplies and medications	-	354,201	34,331	6,298	3,035	8,639	1,371	-	407,875
Purchased services and other	11,366	246,101	35,396	13,390	14,371	18,172	7,437	(22,798)	323,435
Medicaid enhancement tax	-	54,954	8,005	2,264	1,776	3,062	-	-	70,061
Depreciation and amortization	14	69,343	8,125	3,920	2,478	4,194	340	-	88,414
Interest	20,678	21,585	1,054	1,119	228	1,637	63	(20,850)	25,514
<b>Total operating expenses</b>	<b>32,058</b>	<b>1,822,841</b>	<b>218,852</b>	<b>62,974</b>	<b>56,340</b>	<b>83,653</b>	<b>23,423</b>	<b>(70,700)</b>	<b>2,229,441</b>
<b>Operating (loss) margin</b>	<b>(5,549)</b>	<b>68,965</b>	<b>6,038</b>	<b>1,629</b>	<b>(515)</b>	<b>(2,746)</b>	<b>(355)</b>	<b>2,235</b>	<b>69,702</b>
<b>Non-operating gains (losses)</b>									
Investment income (losses), net	3,929	33,310	129	785	645	469	983	(198)	40,052
Other (losses) income, net	(3,784)	1,586	(171)	(240)	288	31	765	(2,037)	(3,562)
Loss on early extinguishment of debt	-	-	-	-	-	(87)	-	-	(87)
Loss on swap termination	-	-	-	-	-	-	-	-	-
<b>Total nonoperating gains (losses), net</b>	<b>145</b>	<b>34,896</b>	<b>(42)</b>	<b>545</b>	<b>933</b>	<b>413</b>	<b>1,748</b>	<b>(2,235)</b>	<b>36,403</b>
<b>(Deficiency) excess of revenue over expenses</b>	<b>(5,404)</b>	<b>103,861</b>	<b>5,996</b>	<b>2,174</b>	<b>418</b>	<b>(2,333)</b>	<b>1,393</b>	<b>-</b>	<b>106,105</b>
<b>Net assets without donor restrictions</b>									
Net assets released from restrictions	-	484	565	402	318	-	-	-	1,769
Change in funded status of pension and other postretirement benefits	-	(65,005)	(7,720)	-	682	-	-	-	(72,043)
Net assets transferred to (from) affiliates	10,477	(16,360)	1,963	128	118	3,629	45	-	-
Additional paid in capital	-	-	-	-	-	-	-	-	-
Other changes in net assets	-	-	-	-	-	-	-	-	-
Change in fair value on interest rate swaps	-	-	-	-	-	-	-	-	-
Change in funded status of interest rate swaps	-	-	-	-	-	-	-	-	-
<b>Increase in net assets without donor restrictions</b>	<b>\$ 5,073</b>	<b>\$ 22,980</b>	<b>\$ 804</b>	<b>\$ 2,704</b>	<b>\$ 1,536</b>	<b>\$ 1,296</b>	<b>\$ 1,438</b>	<b>\$ -</b>	<b>\$ 35,831</b>

**Dartmouth-Hitchcock Health and Subsidiaries**  
**Consolidating Statements of Operations and Changes in Net Assets Without Donor Restrictions**  
**Year Ended June 30, 2018**

<i>(in thousands of dollars)</i>	Dartmouth-Hitchcock Health	Dartmouth-Hitchcock	Cheshire Medical Center	New London Hospital Association	Mt. Ascutney Hospital and Health Center	Eliminations	DH Obligated Group Subtotal	All Other Non ObliG Group Affiliates	Eliminations	Health System Consolidated
Operating revenue and other support										
Patient service revenue	\$ -	\$ 1,475,314	\$ 216,736	\$ 60,486	\$ 52,014	\$ -	\$ 1,804,550	\$ 94,545	\$ -	\$ 1,899,095
Provision for bad debts	-	31,358	10,867	1,554	1,440	-	45,319	2,048	-	47,367
Net patient service revenue	-	1,443,956	205,769	58,932	50,574	-	1,759,231	92,497	-	1,851,728
Contracted revenue	(2,305)	97,261	-	-	2,169	(42,870)	54,285	716	(32)	54,969
Other operating revenue	9,799	134,461	3,385	4,189	1,814	(10,554)	143,054	6,978	(1,086)	148,946
Net assets released from restrictions	658	11,605	620	52	44	-	12,979	482	-	13,461
Total operating revenue and other support	8,152	1,687,313	209,754	63,153	54,601	(53,424)	1,969,549	100,673	(1,118)	2,089,104
Operating expenses										
Salaries	-	806,344	105,607	30,360	24,854	(21,542)	945,623	42,035	1,805	989,263
Employee benefits	-	181,833	28,343	7,252	7,000	(5,365)	219,043	10,221	419	229,683
Medical supplies and medications	-	289,327	31,293	8,161	3,055	-	329,836	10,195	-	340,031
Purchased services and other	8,509	215,073	33,065	13,587	13,960	(10,394)	264,800	29,390	(2,818)	291,372
Medicaid enhancement tax	-	53,044	8,070	2,659	1,744	-	65,517	2,175	-	67,692
Depreciation and amortization	23	66,073	10,217	3,934	2,030	-	82,277	2,501	-	84,778
Interest	8,684	15,772	1,004	881	224	(8,882)	17,783	1,039	-	18,822
Total operating expenses	17,216	1,627,466	217,599	64,934	52,867	(55,203)	1,924,879	97,556	(794)	2,021,641
Operating margin (loss)	(9,064)	59,847	(7,845)	(1,781)	1,734	1,779	44,670	3,117	(324)	47,463
Non-operating gains (losses)										
Investment income (losses), net	(26)	33,628	1,408	1,151	858	(198)	36,821	3,566	-	40,387
Other (losses) income, net	(1,364)	(2,599)	-	1,276	266	(1,581)	(4,002)	733	361	(2,908)
Loss on early extinguishment of debt	-	(13,909)	-	(305)	-	-	(14,214)	-	-	(14,214)
Loss on swap termination	-	(14,247)	-	-	-	-	(14,247)	-	-	(14,247)
Total non-operating gains (losses), net	(1,390)	2,873	1,408	2,122	1,124	(1,779)	4,358	4,299	361	9,018
(Deficiency) excess of revenue over expenses	(10,454)	62,720	(6,437)	341	2,858	-	49,028	7,416	37	56,481
Net assets without donor restrictions										
Net assets released from restrictions	-	16,038	-	4	252	-	16,294	19	-	16,313
Change in funded status of pension and other postretirement benefits	-	4,300	2,827	-	1,127	-	8,254	-	-	8,254
Net assets transferred to (from) affiliates	17,791	(25,355)	7,188	48	328	-	-	-	-	-
Additional paid in capital	-	-	-	-	-	-	-	58	(58)	-
Other changes in net assets	-	-	-	-	-	-	-	(185)	-	(185)
Change in fair value on interest rate swaps	-	4,190	-	-	-	-	4,190	-	-	4,190
Change in funded status of interest rate swaps	-	14,102	-	-	-	-	14,102	-	-	14,102
Increase in net assets without donor restrictions	\$ 7,337	\$ 75,995	\$ 3,578	\$ 393	\$ 4,565	\$ -	\$ 91,868	\$ 7,308	\$ (21)	\$ 99,155

**Dartmouth-Hitchcock Health and Subsidiaries**  
**Consolidating Statements of Operations and Changes in Net Assets Without Donor Restrictions**  
**Year Ended June 30, 2018**

(in thousands of dollars)

	D-HH and Other Subsidiaries	D-H and Subsidiaries	Cheshire and Subsidiaries	NLH and Subsidiaries	MAHHC and Subsidiaries	APD	VNH and Subsidiaries	Eliminations	Health System Consolidated
<b>Operating revenue and other support</b>									
Patient service revenue	\$ -	\$ 1,475,314	\$ 218,738	\$ 60,488	\$ 52,014	\$ 71,458	\$ 23,087	\$ -	\$ 1,899,095
Provision for bad debts	-	31,358	10,967	1,554	1,440	1,680	368	-	47,367
Net patient service revenue	-	1,443,956	205,769	58,932	50,574	69,778	22,719	-	1,851,728
Contracted revenue	(2,305)	98,007	-	-	2,169	-	-	(42,902)	54,969
Other operating revenue	9,799	137,242	4,061	4,168	3,168	1,697	453	(11,840)	148,948
Net assets released from restrictions	658	11,984	620	52	44	103	-	-	13,461
Total operating revenue and other support	8,152	1,691,189	210,450	63,150	55,955	71,578	23,172	(54,542)	2,069,104
<b>Operating expenses</b>									
Salaries	-	806,344	105,607	30,360	25,592	29,215	12,082	(19,937)	989,263
Employee benefits	-	181,833	28,343	7,252	7,162	7,408	2,653	(4,966)	229,883
Medical supplies and medications	-	289,327	31,293	6,181	3,057	8,484	1,709	-	340,031
Purchased services and other	8,512	218,690	33,431	13,432	14,354	18,220	5,945	(22,212)	291,372
Medicaid enhancement tax	-	53,044	8,070	2,659	1,743	2,176	-	-	67,692
Depreciation and amortization	23	68,073	10,357	3,939	2,145	1,831	410	-	84,778
Interest	8,684	15,772	1,004	981	223	975	65	(8,882)	18,822
Total operating expenses	17,219	1,631,083	218,105	64,784	54,276	69,307	22,864	(55,997)	2,021,641
Operating (loss) margin	(9,067)	60,106	(7,655)	(1,634)	1,679	2,271	308	1,455	47,463
<b>Nonoperating gains (losses)</b>									
Investment income (losses), net	(28)	35,177	1,954	1,097	787	203	1,393	(198)	40,387
Other (losses) income, net	(1,384)	(2,599)	(3)	1,276	273	(223)	952	(1,220)	(2,908)
Loss on early extinguishment of debt	-	(13,808)	-	(305)	-	-	-	-	(14,214)
Loss on swap termination	-	(14,247)	-	-	-	-	-	-	(14,247)
Total non-operating gains (losses), net	(1,390)	4,422	1,951	2,068	1,060	(20)	2,345	(1,418)	9,018
(Deficiency) excess of revenue over expenses	(10,457)	64,528	(5,704)	434	2,739	2,251	2,653	37	56,481
<b>Net assets without donor restrictions</b>									
Net assets released from restrictions	-	16,058	-	4	251	-	-	-	18,313
Change in funded status of pension and other postretirement benefits	-	4,300	2,827	-	1,127	-	-	-	8,254
Net assets transferred to (from) affiliates	17,791	(25,355)	7,188	48	328	-	-	-	-
Additional paid in capital	58	-	-	-	-	-	-	(58)	-
Other changes in net assets	-	-	-	-	-	(185)	-	-	(185)
Change in fair value on interest rate swaps	-	4,190	-	-	-	-	-	-	4,190
Change in funded status of interest rate swaps	-	14,102	-	-	-	-	-	-	14,102
Increase (decrease) in net assets without donor restrictions	\$ 7,392	\$ 77,823	\$ 4,311	\$ 488	\$ 4,445	\$ 2,066	\$ 2,653	\$ (21)	\$ 99,155

**Dartmouth-Hitchcock Health and Subsidiaries**  
**Notes to Supplemental Consolidating Information**  
**June 30, 2019 and 2018**

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**1. Basis of Presentation**

The accompanying supplemental consolidating information includes the consolidating balance sheet and the consolidating statement of operations and changes in net assets without donor restrictions of D-HH and its subsidiaries. All intercompany accounts and transactions between D-HH and its subsidiaries have been eliminated. The consolidating information presented is prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America consistent with the consolidated financial statements. The consolidating information is presented for purposes of additional analysis of the consolidated financial statements and is not required as part of the basic financial statements.

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**Schedule of Expenditures of Federal Awards**

**Dartmouth-Hitchcock Health and Subsidiaries**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2019**

	CFDA	Award Number/pass-through Identification Number	Funding Source	Pass-Through Entity	Total Expenditures	Amount Passed Through to Subrecipients
<b>Federal Program</b>						
<b>Research and Development Cluster</b>						
<b>Department of Defense</b>						
National Guard Military Operations and Maintenance (O&M) Projects	12.401	W81XWH1820076	Direct		\$ 234,630	\$ -
Military Medical Research and Development	12.420	W81XWH1810712	Direct		131,525	-
Military Medical Research and Development	12.420	R1143	Pass-Through	Trustees of Dartmouth College	2,055	-
					133,580	-
Department of Defense	12.RD	80232	Pass-Through	Creare, Inc.	48,275	-
					414,485	-
<b>Environmental Protection Agency</b>						
Science To Achieve Results (STAR) Research Program	86.509	31220SUB52965	Pass-Through	University of Vermont	1,031	-
					1,031	-
<b>Department of Health and Human Services</b>						
<b>Innovations in Applied Public Health Research</b>						
Environmental Health	93.113	1 R01 TS000288	Direct		84,957	8,367
Environmental Health	93.113	6K23ES025781-06	Direct		111,125	-
Environmental Health	93.113	R1118	Pass-Through	Trustees of Dartmouth College	5,087	-
					118,212	-
<b>NIHES Superfund Hazardous Substances</b>						
Health Program for Toxic Substances and Disease Registry	93.143	R1099	Pass-Through	Trustees of Dartmouth College	6,457	-
Research Related to Deafness and Communication Disorders	93.161	AWD00010523	Direct		61,180	-
National Research Service Award in Primary Care Medicine	93.173	6R21DC015133-03	Direct		118,886	61,908
Research and Training in Complementary and Integrative Health	93.188	T32HR32520	Direct		309,112	-
Research and Training in Complementary and Integrative Health	93.213	R1112	Pass-Through	Trustees of Dartmouth College	21,197	-
Research and Training in Complementary and Integrative Health	93.213	R1187	Pass-Through	Trustees of Dartmouth College	448	-
Research and Training in Complementary and Integrative Health	93.213	12272	Pass-Through	Palmer College of Chiropractic	30,748	-
Research and Training in Complementary and Integrative Health	93.213	Not Provided	Pass-Through	Southern California University of Health	12,030	-
					84,421	-
<b>Research on Healthcare Costs, Quality and Outcomes</b>						
Research on Healthcare Costs, Quality and Outcomes	93.228	5P30HS024403	Direct		841,114	-
Research on Healthcare Costs, Quality and Outcomes	93.228	R1128	Pass-Through	Trustees of Dartmouth College	6,003	-
Research on Healthcare Costs, Quality and Outcomes	93.228	R1146	Pass-Through	Trustees of Dartmouth College	4,896	-
					851,813	-
<b>Mental Health Research Grants</b>						
Mental Health Research Grants	93.242	1K08MH117347-01A1	Direct		54,211	-
Mental Health Research Grants	93.242	6K23MH116387-02	Direct		109,228	-
Mental Health Research Grants	93.242	6R01MH110985	Direct		220,078	84,823
Mental Health Research Grants	93.242	6T32MH1073553-15	Direct		130,340	-
Mental Health Research Grants	93.242	6R25MH1068502-17	Direct		157,589	-
Mental Health Research Grants	93.242	6R01MH107625-05	Direct		200,805	27,964
Mental Health Research Grants	93.242	R1082	Pass-Through	Trustees of Dartmouth College	11,740	-
Mental Health Research Grants	93.242	R1144	Pass-Through	Trustees of Dartmouth College	5,897	-
Mental Health Research Grants	93.242	R1156	Pass-Through	Trustees of Dartmouth College	4,721	-
					894,617	112,787

# Dartmouth-Hitchcock Health and Subsidiaries

## Schedule of Expenditures of Federal Awards

### Year Ended June 30, 2019

CFDA	Award Number/pass-through Identification Number	Funding Source	Pass-Through Entity	Total Expenditures	Amount Passed Through to Subrecipients
Drug Abuse and Addiction Research Programs	93.279	6R01DA034899-05	Direct	390,847	90,985
Drug Abuse and Addiction Research Programs	93.279	6R21DA044501-03	Direct	118,741	-
Drug Abuse and Addiction Research Programs	93.279	6R01DA041416-04	Direct	135,887	62,277
Drug Abuse and Addiction Research Programs	93.279	R1105	Pass-Through	11,957	-
Drug Abuse and Addiction Research Programs	93.279	R1104	Pass-Through	4,109	-
Drug Abuse and Addiction Research Programs	93.279	R1192	Pass-Through	5,058	-
				<u>666,200</u>	<u>153,262</u>
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.288	6K23EB028507-02	Direct	98,499	9,582
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.288	6R21EB021458-03	Direct	23,293	-
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.288	R1103	Pass-Through	16,835	-
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.288	5R21EB024771-02	Pass-Through	5,838	-
				<u>144,365</u>	<u>9,582</u>
National Center for Advancing Translational Sciences	93.350	R1113	Pass-Through	342,790	-
21st Century Cures Act - Beau Biden Cancer Moonshot	93.353	1204501	Pass-Through	166,421	-
Cancer Cause and Prevention Research	93.393	1R01CA225792	Direct	54,351	-
Cancer Cause and Prevention Research	93.393	R21CA227778A	Direct	28,640	-
Cancer Cause and Prevention Research	93.393	R01CA228197	Direct	65,701	-
Cancer Cause and Prevention Research	93.393	R1127	Pass-Through	6,035	-
Cancer Cause and Prevention Research	93.393	R1097	Pass-Through	5,870	-
Cancer Cause and Prevention Research	93.393	R1109	Pass-Through	1,984	-
Cancer Cause and Prevention Research	93.393	DH5CCA222648	Pass-Through	3,173	-
Cancer Cause and Prevention Research	93.393	R44CA210810	Pass-Through	38,241	-
				<u>203,995</u>	-
Cancer Detection and Diagnosis Research	93.394	4R00CA190890-03	Direct	1,717	-
Cancer Detection and Diagnosis Research	93.394	6R37CA212187-03	Direct	106,110	2,907
Cancer Detection and Diagnosis Research	93.394	6R03CA219445-03	Direct	18,880	-
Cancer Detection and Diagnosis Research	93.394	R1078	Pass-Through	23,031	-
Cancer Detection and Diagnosis Research	93.394	R1080	Pass-Through	23,031	-
Cancer Detection and Diagnosis Research	93.394	R1086	Pass-Through	6,772	-
Cancer Detection and Diagnosis Research	93.394	R1096	Pass-Through	1,174	-
Cancer Detection and Diagnosis Research	93.394	R1124	Pass-Through	83,174	-
				<u>263,888</u>	<u>2,907</u>
Cancer Treatment Research	93.395	1UG1CA233323-01	Direct	14,875	-
Cancer Treatment Research	93.395	6U10CA180854-06	Direct	27,790	-
Cancer Treatment Research	93.395	DAC-194321	Pass-Through	38,708	-



**Dartmouth-Hitchcock Health and Subsidiaries**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2019**

	CFDA	Award Number/pass-through Identification Number	Funding Source	Pass-Through Entity	Total Expenditures	Amount Passed Through to Subrecipients
Cancer Treatment Research	93.395	R1087	Pass-Through	Trustees of Dartmouth College	2,630	-
Cancer Treatment Research	93.395	110408	Pass-Through	Brigham and Women's Hospital	20,430	-
					<u>102,233</u>	-
Cancer Centers Support Grants	93.397	R1128	Pass-Through	Trustees of Dartmouth College	95,624	-
Cardiovascular Diseases Research	93.837	1UM1HL147371-01	Direct		11,774	-
Cardiovascular Diseases Research	93.837	7K23HL142835-02	Direct		65,544	-
					<u>77,318</u>	-
Lung Diseases Research	93.838	8R01HL122372-05	Direct		205,920	8,664
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	8T32ARD49710-18	Direct		73,049	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	R1098	Pass-Through	Trustees of Dartmouth College	70,738	704
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	6R01NS052274-11	Direct		50,412	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	16-210950-04	Direct		18,016	-
					<u>68,428</u>	-
Allergy and Infectious Diseases Research	93.855	R1081	Pass-Through	Trustees of Dartmouth College	3,787	-
Allergy and Infectious Diseases Research	93.855	RES513934	Pass-Through	Case Western Reserve University	4,170	-
Allergy and Infectious Diseases Research	93.855	R1155	Pass-Through	Trustees of Dartmouth College	14,582	-
					<u>22,539</u>	-
Biomedical Research and Research Training	93.859	R1100	Pass-Through	Trustees of Dartmouth College	14,901	-
Biomedical Research and Research Training	93.859	R1141	Pass-Through	Trustees of Dartmouth College	587	-
Biomedical Research and Research Training	93.859	R1145	Pass-Through	Trustees of Dartmouth College	241	-
					<u>15,729</u>	-
Child Health and Human Development Extramural Research	93.865	5P2CHD086841-04	Direct		127,400	10,132
Child Health and Human Development Extramural Research	93.865	6UG1OD024946-03	Direct		280,914	-
Child Health and Human Development Extramural Research	93.865	6R01HD067270	Direct		314,058	223,885
Child Health and Human Development Extramural Research	93.865	RJ119	Pass-Through	Trustees of Dartmouth College	13,284	-
Child Health and Human Development Extramural Research	93.865	51460	Pass-Through	Univ of Arkansas for Medical Sciences	4,698	-
					<u>720,332</u>	<u>234,017</u>
Aging Research	93.868	6X23AG051681-04	Direct		78,377	2,883
Aging Research	93.868	R1102	Pass-Through	Trustees of Dartmouth College	8,285	-
					<u>84,662</u>	<u>2,883</u>
Vision Research	93.887	6R21EY028677-02	Direct		28,751	3,149
Medical Library Assistance	93.879	R1107	Pass-Through	Trustees of Dartmouth College	4,273	-
Medical Library Assistance	93.879	R1190	Pass-Through	Trustees of Dartmouth College	1,244	-
					<u>5,517</u>	-
International Research and Research Training	93.989	R1123	Pass-Through	Trustees of Dartmouth College	5,936	-
International Research and Research Training	93.989	6R25TW007693-09	Pass-Through	Fogarty International Center	86,327	65,097
					<u>102,263</u>	<u>65,097</u>

**Dartmouth-Hitchcock Health and Subsidiaries**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2019**

	CFDA	Award Number/pass-through Identification Number	Funding Source	Pass-Through Entity	Total Expenditures	Amount Passed Through to Subrecipients
Department of Health and Human Services	93.RD		Pass-Through	Leidos Biomedical Research, Inc.	201,551	-
Total Department of Health and Human Services					5,970,977	663,327
Total Research and Development Cluster					6,386,493	663,327
<b>Medical Cluster</b>						
Medical Assistance Program	93.778	SNHH 2-18-19	Pass-Through	Southern New Hampshire Health	131,775	-
Medical Assistance Program	93.778	Not Provided	Pass-Through	NH Dept of Health and Human Services	1,453,796	-
Medical Assistance Program	93.778	RFP-2017-OCOM-01-PHYSI-01	Pass-Through	NH Dept of Health and Human Services	3,106,149	-
Medical Assistance Program	93.778	03420-7235S	Pass-Through	Vermont Department of Health	59,391	-
Medical Assistance Program	93.778	03410-2020-19	Pass-Through	Vermont Department of Health	118,766	-
					4,869,877	-
<b>Highway Safety Cluster</b>						
State and Community Highway Safety	20.600	19-266 Youth Operator	Pass-Through	NH Highway Safety Agency	66,660	-
State and Community Highway Safety	20.600	19-266 BUNH	Pass-Through	NH Highway Safety Agency	76,915	-
State and Community Highway Safety	20.600	19-266 Statewide CPS	Pass-Through	NH Highway Safety Agency	82,202	-
					225,777	-
<b>Other Sponsored Programs</b>						
Department of Justice						
Crime Victim Assistance	16.575	2015-VA-GX0007	Pass-Through	New Hampshire Department of Justice	237,692	-
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	1-CLAR-NH-SA17	Pass-Through	National Children's Alliance	1,448	-
					239,140	-
Department of Education						
Race to the Top	84.412	03440-34119-18-ELCG24	Pass-Through	Vermont Dept for Children and Families	115,094	-
					115,094	-
<b>Department of Health and Human Services</b>						
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	Not Provided	Pass-Through	NH Dept of Health and Human Services	89,945	-
Blood Disorder Program: Prevention, Surveillance, and Research	93.080	GENFD0001568485	Pass-Through	Boston Children's Hospital	18,283	-
Maternal and Child Health Federal Consolidated Programs	93.110	6-173MC323930101	Direct	Icahn School of Medicine at Mount Sinai	652,997	591,411
Maternal and Child Health Federal Consolidated Programs	93.110	0253-6545-4609	Pass-Through	Icahn School of Medicine at Mount Sinai	19,546	-
					672,545	591,411
Emergency Medical Services for Children	93.127	7 H33MC323950100	Direct		137,067	-
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135	R1140	Pass-Through	Trustees of Dartmouth College	449,737	-
HIV-Related Training and Technical Assistance	93.145	Not Provided	Pass-Through	University of Massachusetts Med School	3,242	-
Coordinated Services and Access to Research for Women, Infants, Children	93.153	H12HA31112	Direct		391,829	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	7H79SMD63584-01	Direct		24,313	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	RFP-2018-OPHS-01-REGION-1	Pass-Through	NH Dept of Health and Human Services	55,361	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	Not Provided	Pass-Through	Vermont Department of Health	227,437	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	03420-A19006S	Pass-Through	Vermont Department of Health	126,764	-
					433,875	-
Drug Free Communities Support Program Grants	93.276	5H79SP020382	Direct		126,464	-
Department of Health and Human Services	93.628	RFP-2018-OPHS-01-REGION-1	Pass-Through	NH Dept of Health and Human Services	29,838	-
University Centers for Excellence in Developmental Disabilities						

**Dartmouth-Hitchcock Health and Subsidiaries**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2019**

CFDA	Award Number/pass-through Identification Number	Funding Source	Pass-Through Entity	Total Expenditures	Amount Passed Through to Subrecipients	
Education, Research, and Service	93.632	19-029	Pass-Through	University of New Hampshire	2,811	-
Adoption Opportunities	93.652	AWD00009303	Direct		32,384	-
Adoption Opportunities	93.652	RFP-2018-OPHS-01-REGION-1	Pass-Through	NH Dept of Health and Human Services	110,524	-
				<u>142,908</u>		
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758	RFP-2018-OPHS-01-REGION-1	Pass-Through	NH Dept of Health and Human Services	343,297	-
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.781	90FPSG0019	Direct		134,524	-
Oploiid STR	93.788	RFP-2018-BDAS-05-INTEG	Pass-Through	NH Dept of Health and Human Services	954,356	61,208
Oploiid STR	93.788	2019-BDAS-05-ACCES-04	Pass-Through	NH Dept of Health and Human Services	181,164	-
Oploiid STR	93.788	83-2019-BDAS-05-ACCES-02	Pass-Through	NH Dept of Health and Human Services	243,747	-
				<u>1,359,287</u>	<u>61,208</u>	
Organized Approaches to Increase Colorectal Cancer Screening	93.800	5 NUS80P006086	Direct		912,937	-
Hospital Preparedness Program (HPP) Ebola Preparedness	93.817	03420-87555	Pass-Through	Vermont Department of Health	2,347	-
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	03420-89515	Pass-Through	Vermont Department of Health	89,841	-
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	03420-07823	Pass-Through	Vermont Department of Health	178,907	-
				<u>278,748</u>		
National Bioterrorism Hospital Preparedness Program	93.889	03420-72725	Pass-Through	Vermont Department of Health	2,788	-
Rural Health Care Services Outreach, Rural Health Network Develop and Small Health Care Provider Quality Improvement	93.912	6 006RH31057-02-03	Direct		138,959	-
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	1 H78HA31854-01-00	Direct		273,668	-
Block Grants for Community Mental Health Services	93.958	8224120	Pass-Through	NH Dept of Health and Human Services	2,498	-
Block Grants for Community Mental Health Services	93.958	RFP-2017-DBH-05-FIRSTE	Pass-Through	NH Dept of Health and Human Services	32,625	-
				<u>35,123</u>		
Block Grants for Prevention and Treatment of Substance Abuse	93.959	05-95-49-491510-2990	Pass-Through	NH Dept of Health and Human Services	89,278	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Not Provided	Pass-Through	Foundation for Healthy Communities	54,358	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	05-95-49-491510-2990	Pass-Through	Foundation for Healthy Communities	1,895	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	03420-180335	Pass-Through	Vermont Department of Health	59,204	-
				<u>184,531</u>		
PPHF Geriatric Education Centers	93.989	UTQMP32519	Direct		728,055	-
Department of Health and Human Services	93.1001	RFP-2018-OPHS-05-INJUR	Pass-Through	NH Highway Safety Agency	80,107	-
Department of Health and Human Services	93.1002	Not Provided	Pass-Through	NH Dept of Health and Human Services	48,489	-
Department of Health and Human Services	93.1003	Not Provided	Pass-Through	NH Dept of Health and Human Services	58,419	-
Department of Health and Human Services	93.1004	Not Provided	Pass-Through	NH Dept of Health and Human Services	37,009	-
Department of Health and Human Services	93.1005	Not Provided	Pass-Through	NH Dept of Health and Human Services	39,653	-
Department of Health and Human Services	93.1006	Not Provided	Pass-Through	County of Cheshire	213,301	-
				<u>474,978</u>		
Corporation for National and Community Service AmeriCorps	94.006	17ACHNH0010001	Pass-Through	Volunteer NH	72,297	-
				<u>72,297</u>		
				<u>7,774,313</u>	<u>652,819</u>	
<b>Total Federal Awards and Expenditures</b>				<b>\$ 19,258,480</b>	<b>\$ 1,315,848</b>	

## **Dartmouth-Hitchcock Health and Subsidiaries**

### **Notes to Schedule of Expenditures of Federal Awards**

#### **June 30, 2019**

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#### **1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") presents the activity of federal award programs administered by Dartmouth-Hitchcock Health and Subsidiaries (the "Health System") as defined in the notes to the consolidated financial statements and is presented on an accrual basis. The purpose of this Schedule is to present a summary of those activities of the Health System for the year ended June 30, 2019 which have been financed by the United States government ("federal awards"). For purposes of this Schedule, federal awards include all federal assistance entered into directly between the Health System and the federal government and subawards from nonfederal organizations made under federally sponsored agreements. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance. Pass-through entity identification numbers and CFDA numbers have been provided where available.

Visiting Nurse and Hospice of NH and VT ("VNH") received a Community Facilities Loan, CFDA #10.766, of which the proceeds were expended in the prior fiscal year. The VNH had an outstanding balance of \$2,696,512 as of June 30, 2019. As this loan was related to a project that was completed in the prior audit period and the terms and conditions do not impose continued compliance requirements other than to repay the loan, we have properly excluded the outstanding loan balance from the Schedule.

#### **2. Indirect Expenses**

Indirect costs are charged to certain federal grants and contracts at a federally approved predetermined indirect rate, negotiated with the Division of Cost Allocation. The predetermined rate provided for the year ended June 30, 2019 was 29.3%. Indirect costs are included in the reported federal expenditures.

#### **3. Related Party Transactions**

The Health System has an affiliation agreement with Dartmouth College dated June 4, 1996 in which the Health System and the Geisel School of Medicine at Dartmouth College affirm their mutual commitment to providing high quality medical care, medical education and medical research at both organizations. Pursuant to this affiliation agreement, certain clinical faculty of the Health System participate in federal research programs administered by Dartmouth College. During the fiscal year ended June 30, 2019, Health System expenditures, which Dartmouth College reimbursed, totaled \$3,979,033. Based on the nature of these transactions, the Health System and Dartmouth College do not view these arrangements to be subrecipient transactions but rather view them as Dartmouth College activity. Accordingly, this activity does not appear in the Health System's schedule of expenditures of federal awards for the year ended June 30, 2019.

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**Part II  
Reports on Internal Control and Compliance**



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

To the Board of Trustees of  
Dartmouth-Hitchcock Health and subsidiaries

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the consolidated financial statements of Dartmouth-Hitchcock Health and its subsidiaries (the "Health System"), which comprise the consolidated balance sheets as of June 30, 2019 and 2018, and the related consolidated statements of operations and changes in net assets and of cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 26, 2019, which included an emphasis of a matter paragraph related to Dartmouth-Hitchcock Health and its subsidiaries changed the manner in which it accounts for revenue recognition from contracts with customers and the manner in which it presents net assets and reports certain aspects of its financial statements as a not-for-profit entity in 2019 as discussed in note 2 of the financial statements.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Dartmouth-Hitchcock Health and its subsidiaries internal control over financial reporting ("internal control") to determine the 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 Dartmouth-Hitchcock Health and its subsidiaries' internal control. Accordingly, we do not express an opinion on the effectiveness of Dartmouth-Hitchcock Health and its subsidiaries 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 may exist that have not been identified.



### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Dartmouth-Hitchcock Health and its subsidiaries 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 determination of financial statement amounts. 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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**Report of Independent Auditors on Compliance with Requirements  
That Could Have a Direct and Material Effect on Each Major Program and on Internal  
Control Over Compliance in Accordance with the Uniform Guidance**

To the Board of Trustees of  
Dartmouth-Hitchcock Health and subsidiaries

**Report on Compliance for Each Major Federal Program**

We have audited Dartmouth-Hitchcock Health and its subsidiaries compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Dartmouth-Hitchcock Health and its subsidiaries major federal programs for the year ended June 30, 2019. Dartmouth-Hitchcock Health and its subsidiaries major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of Dartmouth-Hitchcock Health and its subsidiaries major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Dartmouth-Hitchcock Health and its subsidiaries compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Dartmouth-Hitchcock Health and its subsidiaries compliance.





### ***Opinion on Each Major Federal Program***

In our opinion, Dartmouth-Hitchcock Health and its subsidiaries 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, 2019.

### ***Report on Internal Control Over Compliance***

Management of Dartmouth-Hitchcock Health and its subsidiaries are responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Dartmouth-Hitchcock Health and its subsidiaries internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Dartmouth-Hitchcock Health and its subsidiaries internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

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**Part III  
Findings and Questioned Costs**

**Dartmouth-Hitchcock and Subsidiaries**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2019**

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**I. Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued	Unmodified
Internal control over financial reporting	
Material weakness (es) identified?	No
Significant deficiency (ies) identified that are not considered to be material weakness (es)?	None reported
Noncompliance material to financial statements	No

**Federal Awards**

Internal control over major programs	
Material weakness (es) identified?	No
Significant deficiency (ies) identified that are not considered to be material weakness (es)?	None reported

Type of auditor's report issued on compliance for major programs	Unmodified
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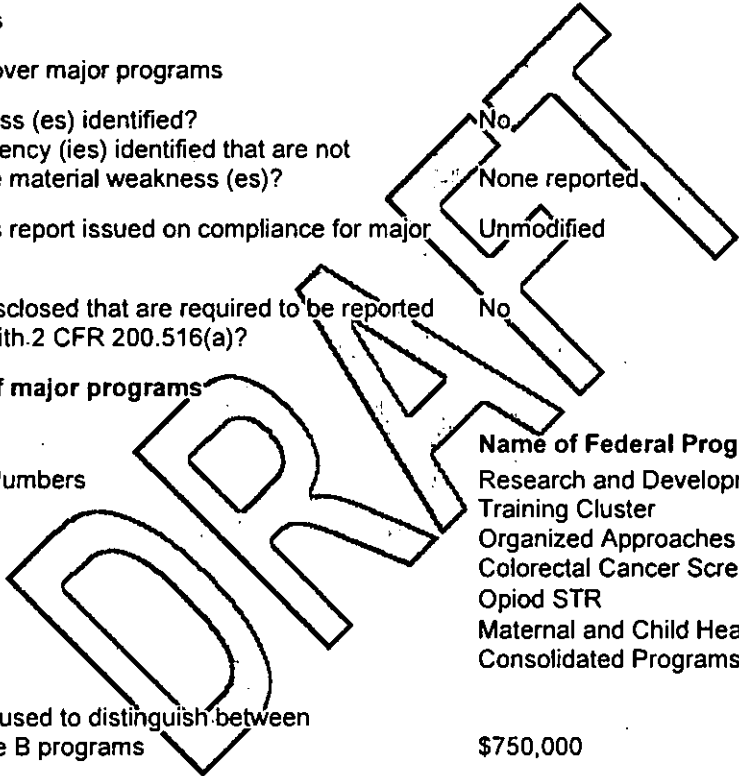
Audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No
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**Identification of major programs**

CFDA Number	Name of Federal Program or Cluster
Various CFDA Numbers	Research and Development, Research Training Cluster
93.800	Organized Approaches to Increase Colorectal Cancer Screening
93.788	Opioid STR
93.110	Maternal and Child Health Federal Consolidated Programs

Dollar threshold used to distinguish between Type A and Type B programs	\$750,000
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Auditee qualified as low-risk auditee?	Yes
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**Dartmouth-Hitchcock and Subsidiaries**  
**Schedule of Findings and Questioned Costs and Status**  
**Year Ended June 30, 2019**

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**II. Financial Statement Findings**

None Noted

**III. Federal Award Findings and Questioned Costs**

None Noted

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**Dartmouth-Hitchcock and Subsidiaries**  
**Summary Schedule of the Status of Prior Audit Findings**  
**Year Ended June 30, 2019**

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There are no findings from prior years that require an update in this report.



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## GRANT AGREEMENT

The State of New Hampshire and the Subrecipient 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 33 Capitol Street, Concord, NH 03301	
1.3. Subrecipient Name Merrimack County Child Advocacy Center		1.4. Subrecipient Address 333 Daniel Webster Highway, Boscawen, NH 03303	
1.5 Subrecipient Phone # 603-796-6855	1.6. Account Number 02-20-20-200010-2601-0 73-500580	1.7. Completion Date 06/30/2021	1.8. Grant Limitation \$ 9,000.00
1.9. Grant Officer for State Agency Thomas Kaempfer		1.10. State Agency Telephone Number (603) 271-3658	
"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. Subrecipient Signature 1 		1.12. Name & Title of Subrecipient Signor 1 Russell Cunningham, City Admin.	
Subrecipient Signature 2 <i>If Applicable</i>		Name & Title of Subrecipient Signor 2 <i>If Applicable</i>	
1.13. Acknowledgment: State of New Hampshire, County of _____, before the undersigned officer, personally appeared the person identified in block 1.12., known to me (or satisfactorily proven) to be the person whose name is signed in block 1.11., and acknowledged that he/she executed this document in the capacity indicated in block 1.12.			
1.13.1. Signature of Notary Public or Justice of the Peace  (Seal)			
1.13.2. Name & Title of Notary Public or Justice of the Peace			
1.14. State Agency Signature(s) 		1.15. Name & Title of State Agency Signor(s) Thomas Kaempfer, Administrator	
1.16. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: <u>Takmina Rakhmatova</u> Assistant Attorney General, On: <u>05/19/2020</u>			
1.17. 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 Subrecipient identified in block 1.3 (hereinafter referred to as "the Subrecipient"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT A (the scope of work being hereinafter referred to as "the Project").



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. **SUBRECIPIENT'S RELATION TO THE STATE.** In the performance of this Agreement the Subrecipient, its employees, and any subcontractor or subgrantee of the Subrecipient are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Subrecipient 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 Subrecipient 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 Subrecipient other than as set forth in Exhibit A without the prior written consent of the State.
16. **INDEMNIFICATION.** The Subrecipient 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 Subrecipient or subcontractor, or subgrantee or other agent of the Subrecipient. 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 AND BOND.**
- 17.1 The Subrecipient 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 workmen's compensation and employees liability insurance for all employees engaged in the performance of the Project, and
- 17.1.2 Comprehensive public 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. Each policy shall contain a clause prohibiting cancellation or modification of the policy earlier than ten (10) days after written notice thereof has been received by the State.
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 Subrecipient.
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 provisions set forth in Exhibit C hereto are incorporated as part of this agreement.






**EXHIBIT A**

-SCOPE OF SERVICES-

1. Merrimack County Child Advocacy Center as Subrecipient shall receive a subgrant from the New Hampshire Department of Justice (DOJ) for the Child Advocacy Center expenses and services provided for forensic child advocacy interviews.
2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in Exhibit B. 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 15<sup>th</sup> 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 should be maintained for at least three (3) years after the close of the project.
4. Subrecipient shall be required to submit an annual grant application to the DOJ for review and compliance.
5. 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.
6. All correspondence and submittals shall be directed to:  
NH Department of Justice  
Grants Management Unit  
33 Capitol Street  
Concord, NH 03301  
603-271-1261 or Tanya.pitman@doj.nh.gov

Subrecipient Initials

  
Date 

**EXHIBIT B**

**-METHOD OF PAYMENT-**

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT A.
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 P-37 section 1.8.

3a. The Subrecipient shall be awarded an amount not to exceed \$9,000.00 of the total Grant Limitation from Governor and Council approval or 07/01/20, whichever is later, through 06/30/21, with approved expenditure reports. This shall be contingent on continued state funding appropriation and program performance.

4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval, nor after 06/30/21.

Subrecipient Initials                     

Date: 1/1/2020

**EXHIBIT C**

**-SPECIAL PROVISIONS-**

1. Subrecipient shall also be compliant at all times with the terms, conditions and specifications detailed in the Special Conditions, which are subject to annual review.

Subrecipient Initials                       
Date 5/1/2020

## EXHIBIT C

### DOJ State Funding

#### *SPECIAL CONDITIONS*

1. The Subrecipient authorizes the New Hampshire Department of Justice (DOJ) and its representatives, access to and the right to examine all records, books, paper or documents related to this subgrant.
2. Discrimination Findings - The Subrecipient assures that in the event that a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the ground of race, religion, national origin, sex, or disability against a recipient of victim assistance formula funds under this award, the recipient will forward a copy of the findings to the DOJ.
3. The Subrecipient understands that subgrants 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.
4. The Subrecipient agency agrees that, should they employ a former member of the DOJ that employee or their relative shall not perform work on or be billed to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the DOJ for the life of the subgrant without the express approval of the DOJ.
5. 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 to generate program income is granted, the Subrecipient agrees that there must be a sliding scale that starts at zero, and that all program income will be totally expended on grant allowable activities by the end of the funding cycle.
6. 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.
7. The Subrecipient agrees that if a financial audit of the agency is performed, whether it be an audit under 2 CFR or not, the Subrecipient agrees to provide a copy of the audit and any associated management letters to the DOJ, Grants Management Unit. The Single Audit report must be submitted to the Grants Management Unit within 9 months after the Subrecipient's year-end or one month after the issuance of the audit.

EXHIBIT C

8. 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., 990-EZ), as several sources already provide searchable online databases of such financial statements.
9. The Subrecipient, if a non-profit organization, must certify their non-profit status by submitting a statement to 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 NH stating that the Subrecipient is a non-profit organization operating within the state, or:
  - A copy of the sub-grantee's state certificate of incorporation that substantiates its non-profit status
- Subrecipients that are local non-profit affiliates of state or national non-profits should also have a statement by the parent organization that the Subrecipient is a local non-profit affiliate.
10. 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) prior approval is required. Prior approval requests require additional justification.

*I have read and understand all 10 special conditions contained in this document:*

Ross Cunningham County Administrator  
Name and Title of Authorized Representative

[Signature]  
Signature

6/1/2020  
Date

County of Merrimack 933 Daniel Webster Highway  
Name and Address of Agency  
Ste. 2  
Essex, NH 03503

Subrecipient Initials [Initials]  
Date 6/1/2020

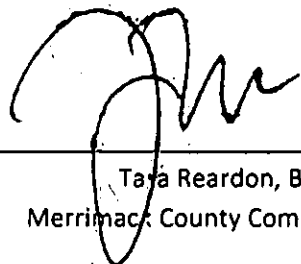
**CERTIFICATE OF AUTHORITY for County of MERRIMACK**

I, Tara Reardon, Chair of the Merrimack County Board of Commissioners, do hereby certify that:

1. The Board of Commissioners authorizes the County Administrator to execute any documents which may be necessary to enter into contracts between the New Hampshire Department of Justice and the Merrimack County Child Advocacy Center;
2. This authorization was in full force and effect on the date the contract was signed by the county representative, Ross L. Cunningham
3. This authorization has not been revoked, annulled or amended in any manner whatsoever and shall remain valid for thirty (30) days from the date of this Certificate of Authority. The following now occupies the office indicated above:

Ross L. Cunningham

IN WITNESS WHEREOF, I have hereunto set my hand as the Commission Chair this 5<sup>th</sup> day of May, 2020



Tara Reardon, Board Chair  
Merrimack County Commissioners

STATE OF NEW HAMPSHIRE  
COUNTY OF MERRIMACK

On this the \_\_\_\_\_ day, month of \_\_\_\_\_, before me \_\_\_\_\_ the undersigned officer, personally appeared Tara Reardon who acknowledged herself to be the Chair of the Merrimack County Board of Commissioners and being authorized to do so, executed the foregoing instrument for the purpose therein contained.

IN WITNESS WHEREOF, I hereunto set my official seal.

\_\_\_\_\_  
Justice of the Peace/Notary Public

Commission Expiration Date: \_\_\_\_\_



## CERTIFICATE OF COVERAGE

The New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) is organized under the New Hampshire Revised Statutes Annotated, Chapter 5-B, Pooled Risk Management Programs. In accordance with those statutes, its Trust Agreement and bylaws, Primex<sup>3</sup> is authorized to provide pooled risk management programs established for the benefit of political subdivisions in the State of New Hampshire.

Each member of Primex<sup>3</sup> is entitled to the categories of coverage set forth below. In addition, Primex<sup>3</sup> may extend the same coverage to non-members. However, any coverage extended to a non-member is subject to all of the terms, conditions, exclusions, amendments, rules, policies and procedures that are applicable to the members of Primex<sup>3</sup>, including but not limited to the final and binding resolution of all claims and coverage disputes before the Primex<sup>3</sup> Board of Trustees. The Additional Covered Party's per occurrence limit shall be deemed included in the Member's per occurrence limit, and therefore shall reduce the Member's limit of liability as set forth by the Coverage Documents and Declarations. The limit shown may have been reduced by claims paid on behalf of the member. General Liability coverage is limited to Coverage A (Personal Injury Liability) and Coverage B (Property Damage Liability) only. Coverage's C (Public Officials Errors and Omissions), D (Unfair Employment Practices), E (Employee Benefit Liability) and F (Educator's Legal Liability Claims-Made Coverage) are excluded from this provision of coverage.

The below named entity is a member in good standing of the New Hampshire Public Risk Management Exchange. The coverage provided may, however, be revised at any time by the actions of Primex<sup>3</sup>. As of the date this certificate is issued, the information set out below accurately reflects the categories of coverage established for the current coverage year.

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

<b>Participating Member:</b> Merrimack County 333 Daniel Webster Highway Suite 2 Boscawen, NH 03303		<b>Member Number:</b> 604	<b>Company Affording Coverage:</b> NH Public Risk Management Exchange - Primex <sup>3</sup> Bow Brook Place 46 Donovan Street Concord, NH 03301-2624	
Type of Coverage	Effective Date (mm/dd/yyyy)	Expiration Date (mm/dd/yyyy)	Limits - NH Statutory	Limits May Apply If Not
<input checked="" type="checkbox"/> <b>General Liability (Occurrence Form)</b> <b>Professional Liability (describe)</b> <input type="checkbox"/> Claims Made <input type="checkbox"/> Occurrence	1/1/2020	1/1/2021	Each Occurrence	\$ 5,000,000
			General Aggregate	\$ 5,000,000
			Fire Damage (Any one fire)	
			Med Exp (Any one person)	
<input type="checkbox"/> <b>Automobile Liability</b> Deductible    Comp and Coll: \$1,000  <input type="checkbox"/> Any auto			Combined Single Limit (Each Accident)	
			Aggregate	
<input checked="" type="checkbox"/> <b>Workers' Compensation &amp; Employers' Liability</b>	1/1/2020	1/1/2021	<input checked="" type="checkbox"/> Statutory	
			Each Accident	\$2,000,000
			Disease - Each Employee	\$2,000,000
			Disease - Policy Limit	
<input type="checkbox"/> <b>Property (Special Risk includes Fire and Theft)</b>			Blanket Limit, Replacement Cost (unless otherwise stated)	
<b>Description: Proof of Primex Member coverage only.</b>				

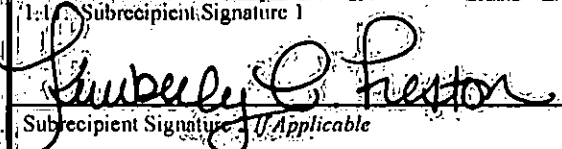

<b>CERTIFICATE HOLDER:</b>	<b>Additional Covered Party</b>	<b>Loss Payee</b>	Primex <sup>3</sup> - NH Public Risk Management Exchange
			By: <i>Mary Beth Purcell</i>
NH Department of Justice 33 Capitol St Concord, NH 03301			Date: 3/2/2020    mpurcell@nhprimex.org
			Please direct Inquiries to: <b>Primex<sup>3</sup> Claims/Coverage Services</b> 603-225-2841 phone 603-228-3833 fax

## GRANT AGREEMENT

The State of New Hampshire and the Subrecipient hereby  
Mutually agree as follows:

### GENERAL PROVISIONS

#### 1. Identification and Definitions.

1.1. State Agency Name <b>New Hampshire Department of Justice</b>		1.2. State Agency Address <b>33 Capitol Street, Concord, NH 03301</b>	
1.3. Subrecipient Name <b>Child Advocacy Center of Coos County, Inc.</b>		1.4. Subrecipient Address <b>3 State Street, Suite 1, Groveton, NH 03582</b>	
1.5 Subrecipient Phone # <b>(603) 636-1999</b>	1.6. Account Number <b>02-20:20:200010:2601-073-500581</b>	1.7. Completion Date <b>06/30/2021</b>	1.8. Grant Limitation \$ <b>9,000.00</b>
1.9. Grant Officer for State Agency <b>Thomas Kaempfer</b>		1.10. State Agency Telephone Number <b>(603) 271-3658</b>	
"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. Subrecipient Signature 1  Subrecipient Signature <i>If Applicable</i>		1.12. Name & Title of Subrecipient Signor 1 <b>Kimberly A. Preston, Executive Director</b> Name & Title of Subrecipient Signor 2 <i>If Applicable</i>	
1.13. Acknowledgment: State of New Hampshire, County of _____, before the undersigned officer, personally appeared the person identified in block 1.12., known to me (or satisfactorily proven) to be the person whose name is signed in block 1.11., and acknowledged that he/she executed this document in the capacity indicated in block 1.12.			
1.13.1. Signature of Notary Public or Justice of the Peace  (Seal)			
1.13.2. Name & Title of Notary Public or Justice of the Peace			
1.14. State Agency Signature(s) 		1.15. Name & Title of State Agency Signor(s) <b>Thomas Kaempfer, Administrator</b>	
1.16. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: <b>Takhmina Rakhmatova</b> Assistant Attorney General, On: <b>05/19/2020</b>			
1.17. 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 Subrecipient identified in block 1.3 (hereinafter referred to as "the Subrecipient"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT A (the scope of work being hereinafter referred to as "the Project")."

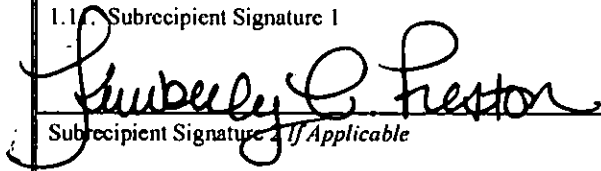


## GRANT AGREEMENT

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### GENERAL PROVISIONS

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Subrecipient Signature <i>If Applicable</i>		Name & Title of Subrecipient Signor 2 <i>If Applicable</i>	
1.13. Acknowledgment: State of New Hampshire, County of _____, before the undersigned officer, personally appeared the person identified in block 1.12., known to me (or satisfactorily proven) to be the person whose name is signed in block 1.11., and acknowledged that he/she executed this document in the capacity indicated in block 1.12.			
1.13.1. Signature of Notary Public or Justice of the Peace  (Seal)			
1.13.2. Name & Title of Notary Public or Justice of the Peace			
1.14. State Agency Signature(s)		1.15. Name & Title of State Agency Signor(s)	
1.16. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)  By: _____ Assistant Attorney General, On: ____ / ____ / ____			
1.17. 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 Subrecipient identified in block 1.3 (hereinafter referred to as "the Subrecipient"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT A (the scope of work being hereinafter referred to as "the Project").

3. AREA COVERED. Except as otherwise specifically provided for herein, the Subrecipient 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 1.17), 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 B, attached hereto.
- 5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT B.
- 5.3. In accordance with the provisions set forth in EXHIBIT B, 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 Subrecipient the Grant Amount. The State shall withhold from the amount otherwise payable to the Subrecipient 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 Subrecipient for all expenses, of whatever nature, incurred by the Subrecipient in the performance hereof, and shall be the only, and the complete, compensation to the Subrecipient for the Project. The State shall have no liabilities to the Subrecipient 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 SUBRECIPIENT WITH LAWS AND REGULATIONS. In connection with the performance of the Project, the Subrecipient 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 Subrecipient, including the acquisition of any and all necessary permits.
7. RECORDS and ACCOUNTS.
- 7.1. Between the Effective Date and the date three (3) years after the Completion Date the Subrecipient 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 three (3) years after the Completion Date, at any time during the Subrecipient's normal business hours, and as often as the State shall demand, the Subrecipient shall make available to the State all records pertaining to matters covered by this Agreement. The Subrecipient 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, "Subrecipient" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Subrecipient in block 1.3 of these provisions.
8. PERSONNEL.
- 8.1. The Subrecipient shall, at its own expense, provide all personnel necessary to perform the Project. The Subrecipient 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 Subrecipient 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 Subrecipient 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 Subrecipient notice of such termination.
11. EVENT OF DEFAULT: REMEDIES.
- 11.1. Any one or more of the following acts or omissions of the Subrecipient 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 Subrecipient 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 Subrecipient notice of termination; and
- 11.2.2 Give the Subrecipient 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 Subrecipient during the period from the date of such notice until such time as the State determines that the Subrecipient has cured the Event of Default shall never be paid to the Subrecipient; and
- 11.2.3 Set off against any other obligation the State may owe to the Subrecipient 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 Subrecipient 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 Subrecipient 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 Subrecipient from any and all liability for damages sustained or incurred by the State as a result of the Subrecipient'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 Subrecipient hereunder, the Subrecipient, may terminate this Agreement without cause upon thirty (30) days written notice.
13. CONFLICT OF INTEREST. No officer, member of employee of the Subrecipient, 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

  
5/4/2020

- 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. **SUBRECIPIENT'S RELATION TO THE STATE.** In the performance of this Agreement the Subrecipient, its employees, and any subcontractor or subgrantee of the Subrecipient are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Subrecipient 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 Subrecipient 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 Subrecipient other than as set forth in Exhibit A without the prior written consent of the State.
16. **INDEMNIFICATION.** The Subrecipient 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 Subrecipient or subcontractor, or subgrantee or other agent of the Subrecipient. 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 AND BOND.**
- 17.1 The Subrecipient 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 workmen's compensation and employees liability insurance for all employees engaged in the performance of the Project, and
- 17.1.2 Comprehensive public 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. Each policy shall contain a clause prohibiting cancellation or modification of the policy earlier than ten (10) days after written notice thereof has been received by the State.
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 Subrecipient.
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 provisions set forth in Exhibit C hereto are incorporated as part of this agreement.

*VP*  
5/4/2020

**EXHIBIT A**

**-SCOPE OF SERVICES-**

1. Child Advocacy Center of Coos County, Inc. as Subrecipient shall receive a subgrant from the New Hampshire Department of Justice (DOJ) for expenses incurred and services provided for forensic child advocacy interviews and direct victim services provided by the Subrecipient.
2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in Exhibit B. 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 15<sup>th</sup> 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 three (3) years after the close of the project.
4. Subrecipient shall be required to submit an annual grant application to the DOJ for review and compliance.
5. 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.
6. All correspondence and submittals shall be directed to:  
NH Department of Justice  
Grants Management Unit  
33 Capitol Street  
Concord, NH 03301  
603-271-1261 or Tanya.pitman@doj.nh.gov

Subrecipient Initials



Date

5/4/2020

**EXHIBIT B**

**-METHOD OF PAYMENT-**

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT A.
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 P-37 section 1.8.
  - 3a. The Subrecipient shall be awarded an amount not to exceed \$9,000.00 of the total Grant Limitation from Governor and Council approval or 07/01/20, whichever is later until 06/30/21, with approved expenditure reports. This shall be contingent on continued state funding appropriation and program performance.
4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval, nor after 06/30/21.

Subrecipient Initials

KP

Date

5/4/2020

**EXHIBIT C**

**-SPECIAL PROVISIONS-**

1. Subrecipient shall also be compliant at all times with the terms, conditions and specifications detailed in the Special Conditions, which are subject to annual review.

Subrecipient Initials

KE

Date

5/4/2020

**EXHIBIT C**

DOJ State Funding

*SPECIAL CONDITIONS*

1. 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.
2. Discrimination Findings - The Subrecipient assures that in the event that a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the ground of race, religion, national origin, sex, or disability against a recipient of victim assistance formula funds under this award, the recipient will forward a copy of the findings to the DOJ.
3. The Subrecipient understands that subgrants 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.
4. The Subrecipient agency agrees that, should they employ a former member of the DOJ, that employee or their relative shall not perform work on or be billed to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the DOJ for the life of the subgrant without the express approval of the DOJ.
5. 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 to generate program income is granted, the Subrecipient agrees that there must be a sliding scale that starts at zero, and that all program income will be totally expended on grant allowable activities by the end of the funding cycle.
6. 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.
7. The Subrecipient agrees that if a financial audit of the agency is performed, whether it be an audit under 2 CFR or not, the Subrecipient agrees to provide a copy of the audit and any associated management letters to the DOJ, Grants Management Unit. The Single Audit report must be submitted to the Grants Management Unit within 9 months after the Subrecipient's year-end or one month after the issuance of the audit.

EXHIBIT C

8. 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., 990-EZ), as several sources already provide searchable online databases of such financial statements.
9. The Subrecipient, if a non-profit organization, must certify their non-profit status by submitting a statement to 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 NH stating that the Subrecipient is a non-profit organization operating within the state, or:
  - A copy of the sub-grantee's state certificate of incorporation that substantiates its non-profit status
- Subrecipients that are local non-profit affiliates of state or national non-profits should also have a statement by the parent organization that the Subrecipient is a local non-profit affiliate.
10. 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 from OVC. Prior approval requests require additional justification.

*I have read and understand all 10 special conditions contained in this document:*

Kimberly A. Preston, Executive Director  
Name and Title of Authorized Representative

Kimberly A. Preston \_\_\_\_\_ 5/4/2020  
Signature Date

Child Advocacy Center of Coos County  
Name and Address of Agency 3 State Street, Suite 1  
Brookton, NH 03582

KAP  
5/4/2020



**State of New Hampshire**  
**Department of State**

CERTIFICATE

I, William M. Gardner, 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: 0004881622



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 2nd day of April A.D. 2020.

A handwritten signature in black ink, appearing to read "William M. Gardner".

William M. Gardner  
Secretary of State

3 State Street, Suite 1  
Groveton NH 03582  
Phone: (603) 636-1999  
Fax: (603) 636-1185



**Kimberly Preston**  
Executive Director  
cooscac@gmail.com

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

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

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

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

Dated: May 4<sup>th</sup>, 2020

Attest: \_\_\_\_\_

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

The forgoing instrument was acknowledged before me, this day the 4<sup>th</sup> of May, 2020 by Brian Beals.

\_\_\_\_\_  
**Name, Notary Public or Justice of the Peace**

Commission Expires: \_\_\_\_\_



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
04/06/2020

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).

<b>PRODUCER</b> E & S Insurance Services LLC 21 Meadowbrook Lane P O Box 7425 Gilford NH 03247-7425		<b>CONTACT NAME:</b> Fairley Kenneally <b>PHONE (A/C, No, Ext):</b> (603) 293-2791 <b>FAX (A/C, No):</b> (603) 293-7188 <b>E-MAIL ADDRESS:</b> fairley@esinsurance.net	
<b>INSURED</b> Child Advocacy Center of Coos County 3 State Street Unit 1 Groveton NH 03582		<b>INSURER(S) AFFORDING COVERAGE</b>	
		<b>INSURER A:</b> Philadelphia Insurance Co	<b>NAIC #</b>
		<b>INSURER B:</b> FirstComp	27626
		<b>INSURER C:</b>	
		<b>INSURER D:</b>	
		<b>INSURER E:</b>	
		<b>INSURER F:</b>	

**COVERAGES**      **CERTIFICATE NUMBER:** 19-20      **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 SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:		PHPK2076367	12/15/2019	12/15/2020	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMPROP AGG \$ 2,000,000 Professional Liability \$ 1,000,000
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY					COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	<input type="checkbox"/> <b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED    RETENTION \$					EACH OCCURRENCE \$ AGGREGATE \$
B	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N Y	WCO102162-11	12/15/2019	12/15/2020	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 100,000 E.L. DISEASE - EA EMPLOYEE \$ 100,000 E.L. DISEASE - POLICY LIMIT \$ 500,000

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

<b>CERTIFICATE HOLDER</b> State of NH Department of Justice 33 Capitol Street Concord NH 03301	<b>CANCELLATION</b> SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. <b>AUTHORIZED REPRESENTATIVE</b> <i>Fairley Kenneally</i>
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CINCINNATI OH 45999-0038

In reply refer to: 0248254921  
May 05, 2017 LTR 4168C 0  
30-0532145 000000 00

00017808  
BODC: TE

CHILD ADVOCACY CENTER OF COOS  
COUNTY INC  
3 STATE ST STE 1  
GROVETON NH 03582



043382

Employer ID Number: 30-0532145  
Form 990 required: YES

Dear Taxpayer:

This is in response to your request dated Apr. 26, 2017, regarding your tax-exempt status.

We issued you a determination letter in September 2009, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

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

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

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

0248254921  
May 05, 2017 LTR 4168C 0  
30-0532145 000000 00  
00017809

CHILD ADVOCACY CENTER OF COOS  
COUNTY INC  
3 STATE ST STE 1  
GROVETON NH 03582

Sincerely yours,



Kim A. Billups, Operations Manager  
Accounts Management Operations 1

# **Child Advocacy Center of Coos County Job Description**

## **Executive Director**

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

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

### **Program Administration Responsibilities:**

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

### **Financial Management Responsibilities:**

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

### **Community Outreach and Education Responsibilities:**

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

### **Supervisory Responsibilities:**

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

### **Other Responsibilities:**

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

### **Job Qualifications**

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

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

## **KIMBERLY A. HOYT**

---

**DRIVEN ♦ ATTENTIVE ♦ CONSCIENTIOUS ♦ DILIGENT ♦ CREATIVE**

### **How I will be an asset to the Child Advocacy Center of Coös County:**

- ♦ I have 3+ years of project management/event coordination experience; my varied managerial, organizational and administrative skills would be key assets in the daily operation of the organization.
- ♦ I have 5+ years of experience working with youth and families in crisis due to a variety of issues, ranging from basic behavioral problems and family conflict, to court involved delinquency.
- ♦ My outstanding written and oral communication skills are consistently leveraged for the resolution of sensitive matters, including for the sake of public communication.
- ♦ I am familiar with many organizations and service providers in the community and have an excellent professional and personal reputation, as well as, having had positive working relationships with a variety of community stakeholders, to include local law enforcement, courts and school administrators.
- ♦ I am invested in my professional development and will evolve to meet the needs of the organization I work for and the clients I serve, by considering the specific needs within the community, keeping abreast of trends and seeking resources or additional training as necessary.

### **Achievements:**

- ♦ Sustained Mt. Washington Auto Road's high standard of safety, customer service and participant experience, for their prestigious annual event series.
- ♦ Assisted in the successful renewal of a corporate sponsorship, resulting in \$150,000 over a three-year term.
- ♦ Improved customer access to event registration, by implementing online registration services, capturing valuable revenue at the moment of interest.
- ♦ Implemented a fundraising component to our most prestigious event, that resulted in the donation of \$4000.00 to community organizations, including the Child Advocacy Center of Coös County (2014).
- ♦ Diverted over 100+ youth and adult residents of Coös County from the Juvenile Justice and court systems, providing mentoring and guidance using the principles of Restorative Justice, to help them repair the harm caused by their actions to themselves, their families and the community at large.
- ♦ Empowered youth to take an active positive role in contributing to the community by facilitating the completion of over 1000+ hours of volunteer service for local non-profit organizations and community events.
- ♦ Instrumental in the expansion of the TCCAP Restorative Justice Center (formerly Youth Alternatives Programs) to the Lancaster and Colebrook areas, to provide consistent services to individuals across Coös County in (3) Districts and (3) Family Courts.



- ♦ Contributed to the success of several community events, fundraisers and professional development workshops by providing administrative support, volunteer support, fundraising, solicitation of donations and raising community awareness. Most notably, a free parent information evening with nationally renowned speaker Michael Nerney, an expert in adolescent brain development and high risk behavior.
- ♦ Engaged community partners across the business, health, safety, government and education sectors to inform, guide and implement relevant and effective substance abuse prevention strategies in our community through the North Country Health Consortium, on behalf of SAMSHA and BDAS.

**Additional qualifications:**

- ♦ Self-driven, adherence to a high standard of professional excellence and accountability.
- ♦ Extremely focused and organized, with meticulous attention to detail.
- ♦ Utilizing available resources and leveraging professional relationships to achieve goals.
- ♦ Professional demeanor, especially in areas of confidentiality.
- ♦ Comfortable speaking in front of groups, soliciting donations, commanding attention and being a champion for my organization and the communities in which I work and reside.
- ♦ Proficient in Microsoft Office and various online platforms; able to learn new programs and adapt skills, with ease.

**Professional Experience:**

- ♦ *Mt. Washington Auto Road, Gorham, NH* *December 2012 – Present*
  - 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.

**Certificates:**

- ♦ Certified Challenge Program Facilitator
- ♦ Certified SASSI (Substance Abuse Subtle Screening Inventory) Administrator
- ♦ Completion of NAMI's 12-week, Family to Family Education Program.

**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



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

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

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

**Supervised By:** Executive Director

**Position Summary:**

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

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

**Responsibilities include, but are not limited to:**

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

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

### **Job Qualifications**

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

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

# Jessica Robinson

## HUMAN SERVICES PROFESSIONAL

### EDUCATION

#### **Bachelor's Degree - In Progress**

Southern New Hampshire University- Online

- Human Services with concentration in Child and Family Services

#### **Associate Degree – May 2014**

White Mountains Community College- Berlin, NH

- Human Services

#### **Certificate - May 2014**

White Mountains Community College- Berlin, NH

- Special Education Certificate

### EXPERIENCE

#### **Direct Service Advocate** January 2017 - Present

Response to Domestic and Sexual Violence

- Provide crisis intervention, court advocacy, support and referrals to victims
- Providing support for 24-hour crisis line
- Community outreach and education on the subjects of domestic and sexual violence
- Partnering with the Child Advocacy Center to support child abuse victims and their non-offending caregivers

#### **Family Support Worker** February 2014 - March 2016

Family Resource Center - Gorham, NH

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

#### **Parent Aide** August 2014 – February 2015, Per Diem

Child and Family Services – Littleton, NH

- Coordinating supervised visitation for families affected by abuse and neglect
- Basic parenting and health/safety education for families
- Assisting families with resource/coordination of services

#### **Community Integrator** March 2014 – August 2014, Temporary Position

Northern Human Services – Whitefield, NH

- Support developmentally disabled clients in the home or community setting
- Provide encouragement and coaching to clients with direction from service coordinator

References available upon request

**BOARD OF DIRECTORS**

07/2019-06/2020

**Brian Beals MD - GOV**

*President*

[REDACTED]  
Gorham NH 03581  
[REDACTED]  
[REDACTED]

1<sup>st</sup> Consecutive Term

**Jonathan (Jay) Stephens - GOV**

*Vice President*

[REDACTED]  
Compton NH 03570  
[REDACTED]  
[REDACTED]

1<sup>st</sup> Consecutive Term

**Michele Santy - FIN**

[REDACTED]  
Gorham, NH 03581  
[REDACTED]

[michele.santy@dhhs.state.us](mailto:michele.santy@dhhs.state.us)

1<sup>st</sup> Consecutive Term

**Deborah Haynes - FIN**

*Treasurer/ED's Supervisor*

[REDACTED]  
[REDACTED]  
[REDACTED]

2<sup>nd</sup> Consecutive Term

**Brooke Grondin - GOV**

[REDACTED]  
Gorham, NH 03581  
[REDACTED]  
[REDACTED]

1<sup>st</sup> Consecutive Term

**Kassie Eafrazi - TBD**

07/17-06/18

[REDACTED]  
Berlin, NH 03570  
[REDACTED]  
[REDACTED]

1<sup>st</sup> Consecutive Term

**Adam Marsh - TBD**

*Secretary*

02/18-06/18

[REDACTED]  
Gorham NH [REDACTED]  
[REDACTED]  
[REDACTED]

1<sup>st</sup> Consecutive Term

**ATTORNEY GENERAL  
DEPARTMENT OF JUSTICE**

33 CAPITOL STREET  
CONCORD, NEW HAMPSHIRE 03301-6397

GORDON J. MACDONALD  
ATTORNEY GENERAL



JANE E. YOUNG  
DEPUTY ATTORNEY GENERAL

**Subgrant Agreement Checklist**

All grant subrecipients must submit a complete Grant Agreement Form. The below documentation must accompany the Grant Agreement Form. Note: All pages must be initialed and dated by the person authorized by Certificate of Authority (Item 6).

Submit documents in the following order:

1. Grant Agreement and general provisions (signed with the same date as all exhibits)
2. Exhibit A: Scope of Services
3. Exhibit B: Method of Payment
4. Exhibit C: Special Provisions/Special Conditions
5. NH Secretary of State Certificate of Good Standing, dated on or after April 1<sup>st</sup> of the year of the grant award. (Nonprofits only)
6. Certificate of Authority- The purpose of the document is to ensure that the governing body of the organization provided sufficient authority to the signatories of the contract to make it binding (Samples available upon request) Person signing contract cannot be the same person signing Certificate of Authority.
7. Certificate of Liability Insurance (Not expired and with Certificate Holder being "NH Dept. of Justice" with DOJ address)
8. Certificate of Workers Compensation Insurance (Not expired and with Certificate Holder being "NH Dept. of Justice" with DOJ address)
9. Proof of Non-Profit status (If Applicable)
10. Attach job descriptions and resumes with redacted personal information (Home Addresses/Phone Numbers/Email) of current personnel holding positions that will be

funded by this grant. If non-profit, submit a list of key personnel and salaries; resumes of those involved in the project)

- 11. List of Board members with personal contact information redacted (Non-Profits only)
- 12. URL where financial statement is available online (if applicable) or copy of last financial audit completed.
  - a. URL: \_\_\_\_\_



**STATE CAC GRANT**

Agency Name: **Child Advocacy Center of Coos County**

Grant Starting Date: **7/1/2020**

Ending Date: **6/30/2021**

DUNS #: **830386707**

SAM Expiration: **12/10/20**

Funds Requested **\$9000.00**

Chief Elected Official/Head of Agency:

Name: **Brian Beals**

Title: **Board President**

Address: **2 Broadway Street, Gorham, NH 03581**

Telephone: **(603) 466-2741**

E-mail: **bbeals@ccfhs.org**

Project Director:

Name: **Kimberly Preston**

Title: **Executive Director**

Address: **3 State Street, Suite 1, Groveton, NH 03581**

Telephone: **(603) 636-1999**

E-mail: **cooscac@gmail.com**

Financial Officer

Name: **Deborah Haynes**

Title: **Board Treasurer**

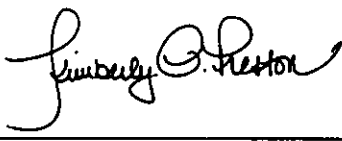
Address: **15 Eight Street, Berlin, NH 03570**

Telephone: **(603) 752-5679**

E-mail: **dhaynes@ccfhs.org**

**Certification Required:**

As the signing authority for this grant project, I hereby certify that I have read and understand the documents included in this application.



Signature of signing authority: \_\_\_\_\_ Date: **5/4/2020**

## **Application Project Narrative: Scope of Work**

### **Section 2: Narrative Questions**

(12 point-font with 1-inch margins and page numbered)

#### **1. Problem Statement**

Child abuse impacts all residents in Coos County, directly and indirectly, across all demographics and socioeconomic backgrounds. Approximately three hundred incidents of abuse and/or neglect are reported the NH Division of Children, Youth and Families Berlin District Officer each year. Often the abusive act is just the beginning of the trauma experienced by children and their non-offending family members. Historically (previous to the establishment of child advocacy centers), law enforcement, child protection, and family support service systems had not worked together in an effective or efficient manner, that instilled trust with child victims and their non-offending caregivers. This lack of consistency added to the children's emotional distress and created a segmented, repetitious, and often, frightening experience for the child victim.

Investigation of child abuse allegations can often necessitate or reveal the need for additional resources for the non-offending parent/caregivers (housing, domestic violence intervention, income support, complication of child care logistics) that are traditionally not addressed by child protection services (CPS) or law enforcement systems. Successful child abuse cases include protection and support of the child victim, evidence gained through a supportive and thorough investigation, holding offenders accountable and assisting the child victims and family with social services, medical and mental health needs.

#### **2. Project/Program Design and Implementation**

The mission of the CAC-CC is to minimize the effects of abuse for children, to protect children from maltreatment, to seek justice when children may be victims and, whenever possible, to strengthen the family's ability to nurture the child. The CAC-CC is committed to coordinated investigations and effective utilization of existing community resources, to help the community identify and confront child abuse, to reduce trauma and promote healing of victims and their supportive caregivers, while holding offenders accountable.

Formed using the standards and protocols set forth, by both the National Children's Alliance (NCA - the national membership and accrediting body for child advocacy centers) and the NH Attorney General's Protocols on Child Abuse Investigations (3rd Edition), the Child Advocacy Center of Coos County (CAC-CC) is a non-profit organization, that coordinates the efforts of the multidisciplinary team (MDT) when there are concerns of child abuse in Coos County; both the NCA Standards for Accreditation and the NH Attorney General's protocols, mandate that the MDT be comprised of law enforcement, child protective services, prosecution, medical and mental health professionals, victim advocates and CAC staff. Utilizing the NCA Standards, the NH Attorney General's Protocols and the MDT approach, allows the CAC-CC to provide a comprehensive response to concerns of child abuse (primarily child sexual abuse) to all children in Coos County.

In addition to managing an active case load, conducting legally sufficient child forensic interviews, coordinating efforts of the MDT, case tracking, community advocacy, education and awareness, adherence to NCA's standards of accreditation and the quality assessment and improvement of services, CAC-CC ensures children and non-offending family members receive support needed for recovery (including guidance for criminal proceedings) by facilitating efficient referrals to additional support services as needed and requested.

**A. New Projects for FY 2021**

### ***MDT Familiarization and Orientation Program***

CAC-CC staff will establish an orientation process and associated manual to facilitate the familiarization and orientation of new MDT members to CAC-CC, its mission and policies and protocols regarding program services. This will ensure that all team members begin their relationship with CAC-CC with clear guidelines and expectations regarding engagement in core program services, define roles and responsibilities within the MDT, provide knowledge regarding best practice guidelines in forensic interviewing and standardize the referral process; this manual will conclude with an acknowledgement of CAC-CC's protocols and policies, that each recipient will need be required to authorize with their signature. In conjunction with the rollout of the MDT orientation manual, CAC-CC staff will host team orientation meetings (preferably at the center, or team administrative offices when necessary). CAC-CC will track completed orientation meetings, keep a record of attendance and file associated signed acknowledgments.

### ***Helping Ensure Appropriate Response to Trauma (HEART)***

In partnership with the Granite State Children's Alliance, CAC-CC will seek to implement the HEART program in all Coos County SAUs and educational institutions. The HEART program is a partnership between CACs and school districts to address the trauma related needs of child victims served by CACs, in the school setting. With parental consent, CAC staff will inform appropriate school personnel that a student has visited a CAC, regarding concerns of a traumatic event and that special care and consideration should be afforded to child in question. The HEART program seeks to ensure that the trauma related learning and behavioral challenges of child victims receive a victim-centered and trauma-focused response in the academic setting, and it seeks to educate school personnel about adverse childhood experiences (ACEs) and associated trauma responses, to reduce the long term affects of trauma and secondary victimization through engagement fatigue. Project implementation and utilization will be tracked through MOUs secured between CAC-CC and associated Coos County CAC's, and through parental consent for notification at the time of engagement in

services at CAC-CC.

## **B. Existing Programs Continued in FY 2021**

### ***Forensic Interviewing (FI)***

The CAC-CC provides a child friendly/child appropriate facility for the forensic interview (FI) of children. Investigative members of the CAC-CC's MDT observe the live interview via closed circuit television; this results in the acquisition of a documented, comprehensive account of the child's statement, reducing the need for further interviews, thereby reducing the trauma associated with the repetitive recall of the abusive event. CAC-CC seeks to ensure excellence in its FI program, through investments in professional development in the areas of FI, trends in best practice in FI and within the CAC model, as well as, the dynamics of child abuse and trends in victim support services. CAC-CC commits to sending FI staff to at least (1) FI skill enhancement training (or an appropriate child abuse training that offers a FI track) per grant year. This will ensure that CAC-CC FI staff are staying abreast of best practice recommendations and assure consistent quality of CAC-CC's FI program. All certificates of completion, for FI skill enhancement (and all areas of professional development) will be filed appropriately on site.

In addition to continued professional development, CAC-CC FI staff will continue to participate in both internal and external peer review; internal peer review will be conducted monthly, and external peer review with NH CAC partners will be conducted quarterly. Peer review is essential to excellence in forensic interviewing, to assure adherence to protocol guidelines and provides critical insight into needed areas of improvement and areas of mastery. CAC-CC will secure any/all attendance sheets from quarterly peer review within the state for FI staff and record monthly peer review outcomes.

### ***Multi-disciplinary Team Coordination***

CAC-CC hopes to encourage strong MDT participation in CAC-CC activities, through active engagement in peer review and case review, as well as, provide opportunities for needed

professional development, during monthly assembly of the MDT for case review, through scholarship to trainings, through our own budget planning and through opportunities that are made available by Granite State Children's Alliance (GSCA) and other collaborative agencies. CAC-CC keeps a record of case review agendas, attendance sheets and certificates of completion for trainings attended by MDT members, for which scholarship has been provided by CAC-CC.

### ***Referrals for Restorative Services and Safety Planning***

CAC-CC plans to continue cultivating, developing and maintaining strong inter-agency and inter-professional relationships (particularly in the mental health discipline), through participation in community collaborative meetings and events, to assure to improve victims' access to support services, following their visit to CAC-CC and throughout the investigation and prosecution process, as appropriate. Knowledge of area services and resources are essential to efficient and comprehensive safety planning for victims and families that engage in the CAC/FI process.

Additionally, CAC-CC hopes to provide education and outreach opportunities to both community members and professionals, raising awareness of child abuse prevention and reporting strategies and offering opportunities for meaningful engagement in CAC-CCs mission.

### ***Victim Services Fund***

CAC-CC has maintains a modest victims' assistance fund in our budget; this fund is intended to increase access to CAC services, by providing assistance to families in the way of a fuel stipend, and to provide sustenance when families are at the center for an extended period of time, particularly during meal times.

## **C. New and Continuing Programs for FY 2021**

### ***Reaccreditation by National Children's Alliance (NCA)***

NCA is the national accrediting body for Children's Advocacy Centers (CACs), ensuring that all children across the U.S. served by CACs receive consistent, evidence-based services that help them heal from abuse. As an accredited member, CAC-CC must undergo the rigorous process to meet the ten standards of accreditation identified by NCA for best practice and excellence in the CAC model. CAC-CC's application for reaccreditation is due on April 1<sup>st</sup>, 2021; in advance of submitting the reaccreditation application, CAC-CC will dedicate significant resources to the preparation and documentation associated with the demonstration of our programs adherence to NCA's (10) standards of accreditation, which are: utilization of a MDT, cultural competency and diversity, forensic interviewing, victim support and advocacy, medical evaluation, mental health, case review, case tracking, organizational capacity and child-focused setting.

CAC-CC's maintenance of our accreditation status, through NCA, ensures organizational structure and oversight of our programs, ensures consistent delivery of services across the state of NH and creates opportunities for funding critical to meeting our federal matching funds requirement.

Successful reaccreditation will be determined, following the submission of our application in April of 2021.

### ***Formalizing Referrals to Medical and Mental Health Services***

In an effort to facilitate maximum engagement with, and remove barriers to, services for victim's and families, CAC-CC plans to partner with medical and mental health professionals to streamline and standardize the medical and mental health referral process. CAC-CC staff

intend to formalize the referral process and execute referrals for both medical and mental health services during the pre-interview team meeting with guardians and caregivers and submit them to associated medical and mental health service providers same day, as appropriate. CAC-CC hopes to establish an MOU with our medical and mental health partners that would facilitate the sharing of information, with the consent of guardians and caregivers accessing medical and mental health services via a signed ROI, that would allow CAC-CC staff to track follow-through with medical and mental health services by victims and families engaged in programs at CAC-CC.

Tracking engagement with medical and mental health services seeks to inform areas of service improvement at a CAC and county level, but also has implications for state and national needs for post-interview engagement for victims and families accessing services at CACs. Engagement in medical and mental health services are critical steps in healing the trauma of abuse for child victims of abuse and their families. CAC-CC will file all secured MOUs with medical and mental health partners, and will also track follow through with referrals by CAC staff and follow through in engagement with victims and families.

### ***Outcome Measurement System (OMS)***

Outcome measurement systems (OMS) helps CACs demonstrate their success to funders, lawmakers, and stakeholders, while helping centers to benchmark themselves against the field to internally identify areas for improvement.

CAC-CC seeks to implement routine assessment of program efficiency and efficacy via the utilization of OMS surveys, with both families engaged in program services AND MDT colleagues. CAC-CC staff will create an OMS survey that will be provided in hard copy to each family accessing services at CAC and will work with victim advocacy to assure the completion of surveys at appropriately identified intervals; OMS surveys will also be made



available via an emailable link and on a tablet in our waiting room, for convenience and ease of use. OMS surveys will also be made available to MDT members at regular intervals; team OMS surveys will be available/collated via an emailed link, that will allow for ease of access and anonymous submission of feedback by team members.

Information from completed OMS surveys will be collated and reviewed biannually, to identify areas of necessary quality improvement, to inform opportunities for program expansion and to facilitate team discussion regarding team enhancement opportunities.

OMS surveys will be collected, collated and preserved, along with key findings and associated actionable steps.

### 3. **Program Management**

The CAC-CC board of directors provides supervision and fiscal management guidance for the operation of the CAC-CC, including direct oversight for federal grants, by the board treasurer. The CAC board of directors meets with the Executive Director monthly, as well as, providing monthly one-on-one supervision and conducting annual performance evaluations, ensuring the objectives and requirements of the CAC's mission, standards of accreditation and grant funding requirements are being met.

CAC-CC staff is supervised by the Executive Director (ED). The CAC-CC ED conducts annual performance evaluations for CAC-CC program staff, provides day to day oversight of scheduling, program services and assistance with any human services or supervisory needs.

### 4. **Sustainability**

Child abuse impacts all residents of Coos County, directly and indirectly, across all demographics and socioeconomic backgrounds. While the impact of child abuse is felt across all socioeconomic backgrounds, Coos County experiences the highest unemployment rate, as well as, the lowest household income per capita, in the state of New Hampshire. Coos County's challenging economic climate, rate of substance use and abuse and prevailing social norms worsen family environments and exacerbate the prevalence (or proliferation) of child physical and sexual abuse in our county.

Paramount to the success and sustainability of the CAC-CC is access to all available sources of funding (including fundraising), the efficient and coordinated effort of our MDT (the backbone of the organization) and strong community collaborations and organizational partnerships, with organizations with established histories of community impact. The Executive Director and Board of Directors are continually pursuing funding to ensure the continuation of the CAC-CC.

Federal award dollars associated with this application, and sub-awards that we routinely leverage from the State of NH and the National Children's Alliance (NCA) are critically essential to the availability of CAC services in Coos County.

While we have a handful of fundraising events throughout the course of any given year, they mostly function as outreach and awareness opportunities, as our economically depressed county couldn't hope to shoulder the expense of our operation, either via tax dollar allocation or cultivation of fundraising dollars.

The CAC-CC continues to engage with/be a member of the Granite State Children's Alliance (GSCA), our New Hampshire State Chapter organization, and with the GSCA we actively continue our work to enhance the sustainability, quality of services and advocacy for CACs statewide. Our participation in the GSCA keeps us abreast of current initiatives and

outcomes, training and funding opportunities, opportunities for quality improvement and improved practice and statewide advocacy and education initiatives. The GSCA is also working in conjunction with the State of New Hampshire Attorney General and state legislators to develop awareness and support of the important work conducted at CACs, and to establish sustainable funding for all CACs in the state to receive a portion of their budgets through state funding.

Current funding sources include Neil & Louise Tillotson Foundation Multi-Year Sustainability Grant, Coos County funding support, fundraising income and in-kind donations.

Finally, CAC-CC's board of directors has used unrestricted fundraising dollars (secured through over a decade of small fundraising opportunities) to establish a conservative reserve fund, that could support center operation, at a dramatically reduced capacity for a limited time, in the event of an unexpected fiscal emergency.

## 5. **Evaluation Plan**

CAC-CC will continue to track case referrals, forensic interviews conducted at the CAC and jurisdiction from which cases originate (to target areas that may require more outreach); final evaluation of efficacy will be based on the feedback provided by individuals and families served by the CAC-CC, MDT partners of the CAC and the communities level of engagement with the center (i.e., participation in CAC fundraisers and events).

In addition to our various grant related, fiscal management and outcome measurement (OMS) reporting requirements, CAC-CC will be implementing NCATrak, in the 2018-2019 fiscal year. NCATrak is a web-based, multi-user case management system tailored specifically to manage child maltreatment cases; NCATrak will facilitate easy and effectively

information sharing and reporting, by allowing our center to generate reports specific to our various grant and reporting requirements. Additionally, the NH State network of CACs will be collaborating to pilot a statewide database, that will allow for the confidential cross-reference of various case demographics, while protecting the rights and privacy of child victims.

Please submit your completed application electronically via e-mail to NHDOJ by **May 1, 2020** at: **[Grants.Apps@doj.nh.gov](mailto:Grants.Apps@doj.nh.gov)**

If you have any questions regarding this application kit or the application process, please feel free to contact your grant manager Tanya Pitman at (603) 271-1261 or by email: [Tanya.Pitman@doj.nh.gov](mailto:Tanya.Pitman@doj.nh.gov) or for general grant information you may access our webpage at [www.doj.nh.gov](http://www.doj.nh.gov).

**New Hampshire Department of Justice**  
**Section 3: Budget Detail Worksheet and Budget Narrative**

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**A. Personnel** - List each position by title and name of employee, if available. Show the annual salary rate and the percentage of time to be devoted to the project. Compensation paid for employees engaged in grant activities must be consistent with that paid for similar work within the applicant organization and must be based on ACTUAL time worked and not percentage. Please attach job descriptions and resumes for each position listed.

<u>Name/Position</u>	<u>Computation</u>	<u>State</u>	<u>Match (if any)</u>
Kimberly Preston/Executive Director	100%	\$9000	

The State VOCA award, will be used to support the executive director's salary, and as match funds for our federal VOCA award; the amount of the director's salary allocated to the State VOCA award, represents approximately 16.7%, with the remainder of funds being sourced from our federal award, county funding and fundraising.

<b>Category A. Personnel Sub-Total State:</b>	\$9,000	<b>Match:</b>	
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**B. Fringe Benefits** - Fringe benefits should be based on actual known costs or an established formula. Fringe benefits are for the personnel listed in budget category (A) and only for the percentage of time devoted to the project. Fringe benefits on overtime hours are limited to FICA, Workman's Compensation, and Unemployment Compensation. Individual fringe benefits must be listed by amount and percentage.

<u>Name/Position</u>	<u>Computation</u>	<u>State</u>	<u>Match (if any)</u>
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<b>Category B. Fringe Benefits Sub-Total State</b>		<b>Match:</b>	
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**C. Travel** - Itemize travel expenses of project personnel by purpose (e.g., staff to training, field interviews, advisory group meeting, etc.). Show the basis of computation (e.g., six people to 3-day training at \$X airfare, \$X lodging, \$X subsistence). In training projects, travel and meals for trainees should be listed separately. Show the number of trainees and the unit costs involved. Identify the location of travel, if known. Indicate source of Travel Policies applied, Applicant or Federal Travel Regulations.

<u>Purpose of Travel</u>	<u>Location Item</u>	<u>Computation</u>	<u>State</u>	<u>Match (if any)</u>
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<b>Category C. Travel Sub-Total State</b>		<b>Match:</b>	
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**D. Equipment** - List non-expendable items that are to be purchased. Non-expendable equipment is tangible property having a useful life of more than two years and an acquisition cost of \$5,000 or more per unit. Expendable items should be included either in the "supplies" category or in the "Other" category. Explain how the equipment is necessary for the success of the project. Attach a narrative describing the procurement method to be used.

**Item** \_\_\_\_\_ **Computation** \_\_\_\_\_ **State** \_\_\_\_\_ **Match (if any)** \_\_\_\_\_

<b>Category D. Sub-Total State</b>		<b>Match:</b>	
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**E. Supplies** - List items by type (office supplies, postage, training materials, copying paper, and expendable equipment items costing less than \$5,000, such as books, hand held tape recorders) and show the basis for computation. Generally, supplies include any materials that are expendable or consumed during the course of the project.

**Supply Items** \_\_\_\_\_ **Computation** \_\_\_\_\_ **State** \_\_\_\_\_ **Match (if any)** \_\_\_\_\_

<b>Category E. Supplies Sub-Total State</b>		<b>Match:</b>	
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**F. Construction** - As a rule, construction costs are not allowable. In some cases, minor repairs or renovations may be allowable. Check with the program office before budgeting funds in this category.

**Purpose** \_\_\_\_\_ **Description of Work** \_\_\_\_\_ **State** \_\_\_\_\_ **Match (if any)** \_\_\_\_\_

**Project category Not Approved by NH Department of Justice**

**G. Consultants/Contracts** - Indicate whether applicant's formal, written Procurement Policy or the Federal Acquisition Regulations are followed.

**G-1 Consultant Fees:** For each consultant enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Consultant fees in excess of \$650 per day require additional justification and prior approval from OJP.

**Name of Consultant      Service Provided      Computation      State      Match**

<b>Category G-1 Consultant Fees: Sub-Total State:</b>		<b>Match:</b>	
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**G-2 Consultant Expenses:** List all expenses to be paid from the grant to the individual consultants in addition to their fees (i.e., travel, meals, lodging, etc.)

**Item      Location      Computation      State      Match (if any)**

<b>Category G-2 Consultant Expenses Sub-Total State:</b>		<b>Match:</b>	
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**G-3 Contracts:** Provide a description of the product or service to be procured by contract and an estimate of the cost. Applicants are encouraged to promote free and open competition in awarding contracts. A separate justification must be provided for sole source contracts in excess of \$250,000.

**Item      State      Match (if any)**

<b>Category G-3 Contracts Sub-Total State:</b>		<b>Match:</b>	
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**H. Other Costs -** List items (e.g., rent, reproduction, telephone, janitorial or security services, and investigative or confidential funds) by major type and the basis of the computation. For example, provide the square footage and the cost per square foot for rent, or provide a monthly rental cost and how many months to rent.

**Description      Computation      State      Match (if any)**





**Budget Summary-** When you have completed the budget worksheet, transfer the totals for each category to the spaces below. Compute the total direct costs and the total project costs. Indicate the amount of State requested and the amount of match funds that will support the project.

<b>Budget Category Amount</b>	<b>State</b>	<b>Match (if any)</b>
<b>A. Personnel</b>	<b>\$9,000</b>	<b>\$0</b>
<b>B. Fringe Benefits</b>		
<b>C. Travel</b>		
<b>D. Equipment</b>		
<b>E. Supplies</b>		
<b>F. Construction</b>		
<b>G. Consultants/Contracts</b>		
<b>H. Other</b>		
<b>Total Direct Costs</b>		
<b>I. Indirect Costs</b>		
<b>Total Project Costs</b>		

<b>Total State Request</b>	<b>\$9,000</b>
<b>Non-Federal Match Amount (if any)</b>	<b>\$0</b>

**New Hampshire Department of Justice**

**Please include a written narrative that explains your above budget requested items. For example if you are requesting salary for personnel please include in the narrative what the responsibilities of that person will include.**

---

**Budget Narrative:**

The State VOCA award, will be used to support the executive director's salary, and as matching funds for our federal VOCA award; the amount of the director's salary allocated to the State VOCA award, represents approximately 16.7%, with the remainder of funds being sourced from our federal award, county funding and fundraising.

The director's salary is \$53,872/annually (hourly rate is \$25.90).

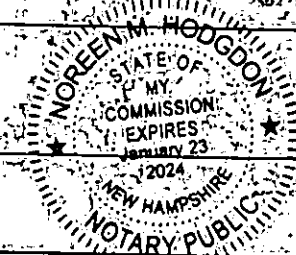
**GRANT AGREEMENT**

The State of New Hampshire and the Subrecipient hereby  
Mutually agree as follows:

**GENERAL PROVISIONS**

**1. Identification and Definitions:**

1.1 State Agency Name <b>New Hampshire Department of Justice</b>		1.2 State Agency Address <b>33 Capitol Street, Concord, NH 03301</b>	
1.3 Subrecipient Name <b>Seacoast Child Advocacy Center, Inc.</b>		1.4 Subrecipient Address <b>100 Campus Drive, Suite 11, Portsmouth, NH 03801</b>	
1.5 Subrecipient Phone # <b>(603) 422-8240</b>	1.6 Account Number <b>02-20-20-200010-2601 -073-500581</b>	1.7 Completion Date <b>06/30/2021</b>	1.8 Grant Limitation <b>\$ 9,000.00</b>
1.9 Grant Officer for State Agency <b>Thomas Kaempfer</b>		1.10 State Agency Telephone Number <b>(603) 271-3658</b>	
"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 Subrecipient Signature 1 <i>Mauraon Sullivan</i>		1.12 Name & Title of Subrecipient Signor 1 <b>Mauraon Sullivan Executive Director</b>	
Subrecipient Signature 2 If Applicable		Name & Title of Subrecipient Signor 2 If Applicable	
1.13 Acknowledgment: State of New Hampshire, County of _____, on _____ before the undersigned officer, personally appeared the person identified in block 1.12, known to me (or satisfactorily proven) to be the person whose name is signed in block 1.11, and acknowledged that he/she executed this document in the capacity indicated in block 1.12.			
1.13.1 Signature of Notary Public or Justice of the Peace: <i>Noreen Hodgdon</i>			
1.13.2 Name & Title of Notary Public or Justice of the Peace: <b>Noreen Hodgdon</b>			
1.14 State Agency Signature(s) <i>Poppe</i>		1.15 Name & Title of State Agency Signor(s) <b>Thomas Kaempfer, Administrator</b>	
1.16 Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: <i>Takmina Rakhmatova</i> Assistant Attorney General, On: <b>05/19/2020</b>			
1.17 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 Subrecipient identified in block 1.3 (hereinafter referred to as "the Subrecipient") shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT-A (the scope of work being hereinafter referred to as "the Project").

3. **AREA COVERED:** Except as otherwise specifically provided for herein, the Subrecipient 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 1.17), 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 B, attached hereto.
- 5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT B.
- 5.3. In accordance with the provisions set forth in EXHIBIT B, 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 Subrecipient the Grant Amount. The State shall withhold from the amount otherwise payable to the Subrecipient 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 Subrecipient for all expenses, of whatever nature, incurred by the Subrecipient in the performance hereof, and shall be the only, and the complete, compensation to the Subrecipient for the Project. The State shall have no liabilities to the Subrecipient 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 SUBRECIPIENT WITH LAWS AND REGULATIONS**
- In connection with the performance of the Project, the Subrecipient 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 Subrecipient, including the acquisition of any and all necessary permits.
7. **RECORDS AND ACCOUNTS**
- 7.1. Between the Effective Date and the date three (3) years after the Completion Date the Subrecipient 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 three (3) years after the Completion Date, at any time during the Subrecipient's normal business hours, and as often as the State shall demand, the Subrecipient shall make available to the State all records pertaining to matters covered by this Agreement. The Subrecipient 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, "Subrecipient" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Subrecipient in block 1.3 of these provisions.
8. **PERSONNEL**
- 8.1. The Subrecipient shall, at its own expense, provide all personnel necessary to perform the Project. The Subrecipient 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 Subrecipient 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 Subrecipient 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 OF 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 Subrecipient notice of such termination.
11. **EVENT OF DEFAULT; REMEDIES**
- 11.1. Any one or more of the following acts or omissions of the Subrecipient 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 Subrecipient 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 Subrecipient notice of termination; and
- 11.2.2. Give the Subrecipient 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 Subrecipient during the period from the date of such notice until such time as the State determines that the Subrecipient has cured the Event of Default shall never be paid to the Subrecipient; and
- 11.2.3. Set off against any other obligation the State may owe to the Subrecipient 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 Subrecipient 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 Subrecipient 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 Subrecipient from any and all liability for damages sustained or incurred by the State as a result of the Subrecipient's breach of its obligations hereunder.
- 12.4. Notwithstanding anything in this Agreement to the contrary, either the State or the Subrecipient may terminate this Agreement without cause upon thirty (30) days written notice.
13. **CONFLICT OF INTEREST** No officer, member of employee of the Subrecipient, 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. **SUBRECIPIENT'S RELATION TO THE STATE:** In the performance of this Agreement, the Subrecipient, its employees, and any subcontractor or subgrantee of the Subrecipient are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Subrecipient 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 Subrecipient 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 Subrecipient other than as set forth in Exhibit A without the prior written consent of the State.

16. **INDEMNIFICATION:** The Subrecipient 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 Subrecipient or subcontractor, or subgrantee or other agent of the Subrecipient. 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 AND BOND**

17.1 The Subrecipient 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 workmen's compensation and employees liability insurance for all employees engaged in the performance of the Project; and

17.1.2 Comprehensive public 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. Each policy shall contain a clause prohibiting cancellation or modification of the policy earlier than ten (10) days after written notice thereof has been received by the State.

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 Subrecipient.

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 provisions set forth in Exhibit C hereto are incorporated as part of this agreement.

MS

5/27/20

EXHIBIT A

SCOPE OF SERVICES

1. Seacoast Child Advocacy Center, Inc. as Subrecipient shall receive a subgrant from the New Hampshire Department of Justice (DOJ) for expenses incurred and services provided for forensic child advocacy interviews and direct victim services provided by the Subrecipient.
2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in Exhibit B. 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 15<sup>th</sup> 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 three (3) years after the close of the project.
4. Subrecipient shall be required to submit an annual grant application to the DOJ for review and compliance.
5. 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.
6. All correspondence and submittals shall be directed to:  
NH Department of Justice  
Grants Management Unit  
33 Capitol Street  
Concord, NH 03301  
603-271-1261 or Tanya.pitman@doj.nh.gov

*MA*

*5/7/20*

EXHIBIT B

METHOD OF PAYMENT

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT A.
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 P.37 section 1.8.
  - 3a. The Subrecipient shall be awarded an amount not to exceed \$9,000.00 of the total Grant Limitation from Governor and Council approval or 07/01/20, whichever is later until 06/30/21, with approved expenditure reports. This shall be contingent on continued state funding appropriation and program performance.
4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval.

*MS*

5/17/20

**EXHIBIT C**

**SPECIAL PROVISIONS:**

Subrecipient shall also be compliant at all times with the terms, conditions and specifications detailed in the Special Conditions, which are subject to annual review.

*MS*

*5/7/20*



EXHIBIT C

DOJ State Funding

SPECIAL CONDITIONS

1. 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.
2. Discrimination Findings: The Subrecipient assures that in the event that a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the ground of race, religion, national origin, sex, or disability against a recipient of victim assistance formula funds under this award, the recipient will forward a copy of the findings to the DOJ.
3. The Subrecipient understands that subgrants 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.
4. The Subrecipient agency agrees that, should they employ a former member of the DOJ, that employee or their relative shall not perform work on or be billed to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the DOJ for the life of the subgrant without the express approval of the DOJ.
5. 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 to generate program income is granted, the Subrecipient agrees that there must be a sliding scale that starts at zero, and that all program income will be totally expended on grant allowable activities by the end of the funding cycle.
6. 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.
7. The Subrecipient agrees that if a financial audit of the agency is performed, whether it be an audit under 2.CFR or not, the Subrecipient agrees to provide a copy of the audit and any associated management letters to the DOJ, Grants Management Unit. The Single Audit report must be submitted to the Grants Management Unit within 9 months after the Subrecipient's year-end or one month after the issuance of the audit.

EXHIBIT C

8. 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., 990-EZ), as several sources already provide searchable online databases of such financial statements.
  
9. The Subrecipient, if a non-profit organization, must certify their non-profit status by submitting a statement to 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 NH stating that the Subrecipient is a non-profit organization operating within the state, or
  - A copy of the sub-grantee's state certificate of incorporation that substantiates its non-profit status.Subrecipients that are local non-profit affiliates of state or national non-profits should also have a statement by the parent organization that the Subrecipient is a local non-profit affiliate.
  
10. 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 from OVC. Prior approval requests require additional justification.

*I have read and understand all 10 special conditions contained in this document.*

Maureen Sullivan, Executive Director

Name and Title of Authorized Representative:

Maureen Sullivan

5/7/20

Signature

Date

Seacoast Child Advocacy Ctr, Inc

Name and Address of Agency 100 Campus Dr., Suite 110  
Portsmouth, NH 03801

# State of New Hampshire

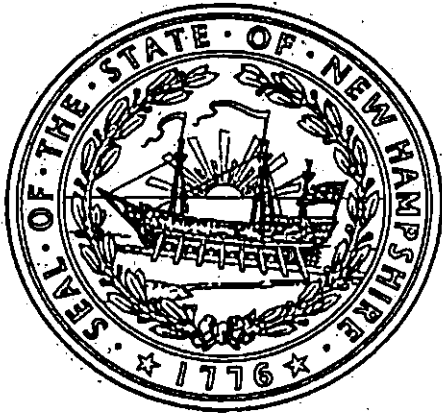
## Department of State

### CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that SEACOAST CHILD ADVOCACY CENTER, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on July 12, 1999. 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: 320619

Certificate Number : 0004910115



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 7th day of May A.D. 2020.

A handwritten signature in black ink, appearing to read "William M. Gardner".

William M. Gardner  
Secretary of State



Child Advocacy Center  
OF ROCKINGHAM COUNTY  
TURNING HURT INTO HOPE.

Certificate of Authority for  
Seacoast Child Advocacy Center, Inc.  
D.B.A Child Advocacy Center of Rockingham County, Inc.

I, **Andrew Chace**, hereby certify that I am duly elected Board Chair of the *Seacoast Child Advocacy Center, Inc. doing business as (dba) the Child Advocacy Center of Rockingham County, Inc.* I hereby certify the following is a true copy of an electronic vote taken in January 15 of 2019 at which a quorum of the Directors voted.

**VOTED:** That **Maureen Sullivan** is duly authorized to enter into contracts and agreements on behalf of the *Child Advocacy Center of Rockingham County, Inc.* with the state of New Hampshire and any of its agencies or departments and further is authorized to execute any documents which may be in his judgment be desirable or necessary to affect 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 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 occupy 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 corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

DATED:

5/7/20

ATTEST:

Andrew W. Chace

Andrew W. Chace, Board Chair



CHILADV-01

AAVILES

# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
5/7/2020

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).

<b>PRODUCER</b> People's United Insurance Agency, Inc. 1555 Lafayette Road Portsmouth, NH 03801	<b>CONTACT NAME:</b> Laurie McIntire, ACSR	
	<b>PHONE (A/C, No, Ext):</b> (603) 427-7529 413	<b>FAX (A/C, No):</b> (844) 254-7671
<b>E-MAIL ADDRESS:</b> Laurie.McIntire@peoples.com		
<b>INSURED</b> Child Advocacy Center of Rockingham County Inc. 100 Campus Drive, Suite #11 Portsmouth, NH 03801	<b>INSURER(S) AFFORDING COVERAGE</b>	
	<b>INSURER A:</b> Philadelphia Indemnity Ins. Co.	
	<b>INSURER B:</b> Hartford Fire Ins. Co.	
	<b>INSURER C:</b>	
	<b>INSURER D:</b>	
	<b>INSURER E:</b>	

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

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WYD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO JECT <input type="checkbox"/> LOC OTHER:			PHPK2050681	10/18/2019	10/18/2020	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (EA OCCURRENCE) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COM/OP AGG \$ 2,000,000
A	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			PHPK2050681	10/18/2019	10/18/2020	COMBINED SINGLE LIMIT (EA ACCIDENT) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	<input type="checkbox"/> <b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR <input type="checkbox"/> <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE DED    RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$
B	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y/N <input checked="" type="checkbox"/> N/A If yes, describe under DESCRIPTION OF OPERATIONS below			04WECAB8CGQ	10/18/2019	10/18/2020	PER STATUTE    OTH-ER E.L. EACH ACCIDENT \$ 100,000 E.L. DISEASE - EA EMPLOYEE \$ 100,000 E.L. DISEASE - POLICY LIMIT \$ 500,000

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

<b>CERTIFICATE HOLDER</b>  New Hampshire Department of Justice 33 Capitol Street Concord, NH 03301	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	<b>AUTHORIZED REPRESENTATIVE</b> <i>People's United Insurance Agency, Inc.</i>

SEACOAST CHILD ADVOCACY CENTER, INC

**Andrew Chace - Chair**

[REDACTED]  
603-319-3130 (work)  
[andrew.w.chace@ampf.com](mailto:andrew.w.chace@ampf.com)  
Board Member Since: 5/2016

**Sally Aldrich - Vice Chair**

[REDACTED]  
207-251-4800 (work)  
[REDACTED]  
Board Member Since: 4/2011

**Samantha Mick - Secretary**

[REDACTED]  
(cell)  
[REDACTED]  
Board Member Since: 5/2016

**Erik Johnson, CPA - Treasurer**

[REDACTED]  
7  
[erik@erjcpa.com](mailto:erik@erjcpa.com)  
Board Member Since: 9/2017

**Paula Baxley**

[REDACTED]  
(cell)  
[baxley.paula@gmail.com](mailto:baxley.paula@gmail.com)  
Board Member Since: 5/2018

**Sarah Neilson**

[REDACTED]  
(cell)  
[sarahneilson@gmail.com](mailto:sarahneilson@gmail.com)  
Board Member Since: 10/2014

**Angela Ferris**

[REDACTED]  
(cell)  
[Angela.ferris@bangor.com](mailto:Angela.ferris@bangor.com)  
Board Member Since: 5/2018

**Brad Russ**

[REDACTED]  
(cell)  
[russ@fvic.edu](mailto:russ@fvic.edu)  
Board Member Since: 1999

**Frank Firicano**

[REDACTED]  
Board Member Since 8/2019

**David T. Salois**

[REDACTED]  
(mobile)  
[REDACTED]  
Board Member Since: 1/2018

**Julie Golkowski**

[REDACTED]  
Board Member Since: 1/2011

**Chief Richard Sawyer**

Hampton Police Department  
100 Brown Avenue  
Hampton, NH 03842  
929-4444 (work)  
[rsawyer@hamptonpd.com](mailto:rsawyer@hamptonpd.com)  
Board Member Since: 09/2016

**Jonathan Melanson**

[REDACTED]  
[Jonathan.Melanson@nh.gov](mailto:Jonathan.Melanson@nh.gov)  
Board Member Since 2/2019

**Kristina Seid**

[REDACTED]  
Board Member Since: 12/2018

SEACOAST CHILD ADVOCACY CENTER, INC

***Captain Darrin Sargent***  
Portsmouth Police Department  
3 Junkins Avenue  
Portsmouth, NH 03801  
603- 610-7630 (work)  
[DSargent@cityofportsmouth.com](mailto:DSargent@cityofportsmouth.com)  
*Board Member Since: 12/2019*



**Child Advocacy Center**  
**OF ROCKINGHAM COUNTY**  
**TURNING HURT INTO HOPE.**

**JOB DESCRIPTION**  
**Executive Director**

**JOB SUMMARY:**

Provide management and leadership to the planning, development, and management of the Child Advocacy Center of Rockingham County (CACRC) and its staff, which supports the needs of its multidisciplinary team (MDT) throughout the county. The Executive Director will lead CACRC activities, promote the CAC model, and develop public awareness at all levels. The Executive Director will execute a fundraising strategy to provide the organization with the resources necessary support its mission.

The Executive Director reports to a Board of Directors ("Board"). Working in conjunction with the Board and its priorities and objectives, the Executive Director will:

**DUTIES AND RESPONSIBILITIES:**

- Coordinate strategic plan development and implementation for the CACRC.
- Ensure smooth operation of the CACRC programs including financial performance, budget preparation, staffing, marketing, program development, policy formulation and compliance with all pertinent government regulations and standards.
- Develop and oversee fundraising activities, campaigns and strategies.
- Ensures implementation of policies adopted by the Board.
- Has chief administrative responsibility for public accountability of the agency.
- Implementation and monitoring of all grants.
- Hires, evaluates, and terminates CACRC staff in the performance of their duties.
- Provides overall leadership, supervision, and directs staff towards the successful performance of the agency.
- Coordinate and oversee all public policy activities, especially promoting the CAC model to legislators to acquire and sustain county, state and federal funding.
- Network/collaborate with local, county, state, and national organizations dedicated to child safety issues.
- Provide ongoing support to the multidisciplinary team and board of directors. Activities are not limited to, but can include, the following: meeting national accreditation standards, NCA site review, compliance checks, facilitating training, and other forms of support and advocacy to meet the CAC model needs.
- Help create a strong sense of unity and cohesiveness among the staff and multidisciplinary team.
- Design and direct the implementation of a public relations campaign including, outreach and education to other state organizations and partnership agencies regarding the mission and value of CAC's.





**Child Advocacy Center**  
**OF ROCKINGHAM COUNTY**

TURNING HURT INTO HOPE.

- Organize, schedule and attend all board of directors' meetings. Generate monthly financial reports, Create agenda for Board meetings. Prepare and distribute meeting minutes of each board meeting.
- Act as a statewide CAC membership representative to the GSCA at local, state, and national meetings, as appropriate.
- Generate a monthly status reports to the GSCA Board of Directors on financial and program performance.
- Other responsibilities as designated by the CACRC Board of Directors.

**REQUIREMENTS:**

- Master's Degree in relevant field or bachelor's degree with five years' experience.
- Management experience or its equivalent.
- Experience with non-profit organizations preferred.
- Knowledge of the dynamics of child development and child abuse.
- Experience with problem solving.
- Demonstrate ability to work in a collaborative manner with diverse professional groups.
- Experience with budgets, writing grants, and fundraising.
- Excellent verbal, written and technical communication skills.
- High degree of commitment, strong organizational skills, consistent follow-through, self-motivation, and the ability to lead professionals towards a common goal.

**SUPERVISION:**

- The Executive Director will be supervised by the Executive Committee of the Board.
- The Board Chair will be responsible for annual elevation of the Executive Director

**PROFESSIONAL SKILLS:**

- Excellent interpersonal skills and ability to work effectively with different constituencies
- Excellent writing and verbal communication skills and a collaborative management approach
- Strong organizational leadership skills and ability to manage multiple projects simultaneously
- Self-starter with ability to work independently as well as in a team
- Ability to communicate passionately a commitment to the CAC movement
- Cross cultural competence and sensitivity
- Computer and up-to-date technology skills

**MAUREEN SULLIVAN**

Mobile: [REDACTED] Email: MSullivan@communitycampus.org

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**EXPERIENCED EXECUTIVE**

Experienced strategic and operations executive with a focus on identifying market opportunities, financial management, and fund development across the public and private sectors. Excel at team building, growing market segments, and being a visionary for emerging business needs from concept, to product, to customer. Develop motivated teams that exceed goals in a positive environment and collaborative partnerships at the local, state, and national level.

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**AREA OF EXPERTISE**

- |   |   |   |
|---|---|---|
| <ul style="list-style-type: none"> <li>■ Entrepreneurial Leadership</li> <li>■ Strategic Planning</li> <li>■ Budget Management</li> <li>■ Non-Profit Development</li> </ul> | <ul style="list-style-type: none"> <li>■ Fundraising &amp; Grant Writing</li> <li>■ Strategic Partnerships &amp; Relationship Building</li> <li>■ Market Research &amp; Analysis</li> </ul> | <ul style="list-style-type: none"> <li>■ Team Building &amp; Management</li> <li>■ Community Outreach</li> <li>■ Risk Assessment &amp; Crisis Management</li> </ul> |
|---|---|---|

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**PROFESSIONAL EXPERIENCE**

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**CHILD ADVOCACY CENTER OF ROCKINGHAM COUNTY, Portsmouth, NH**  
**Executive Director, 2007 to Present**

Provide leadership in the overall strategic and operational programming, as well as the execution and sustainability of the mission. As the face of a nationally accredited Child Advocacy Center, provide outreach to partner agencies to include but not limited to Domestic Violence & Sexual Assault Advocates, Prosecuting Attorneys, New Hampshire Department of Health and Human Services, Internet Crimes Against Children Task Force, and the state Victims of Crime Act office. Responsibilities include:

- **Program Impact:** Coordinate a team approach with 39 police departments, Federal Bureau of Investigation, Homeland Security, county attorney's office, child protective services, and mental and medical health providers; serve over 300,000 residents within Rockingham County; ensure programmatic excellence and maximum impact is achieved by establishing operational benchmarks, setting timelines, and making child safety our number one priority. More than doubled corporate and individual donor base.
- **Financial Management:** Overcame limited reserve in operating funds and a drop in state and county funding following the economic crisis while growing the operating reserve; provide oversight for invested assets including the first planned giving program with the NH Charitable Foundation to support the long-term mission and vision; attracted over \$1.75 million in private donations while saving Rockingham County over \$4 million.
- **Outreach:** Increased the use of outside resources such as volunteers, retired citizens, and university interns to expand services to the community; spokesperson in the community and media through press releases, social networking, and television and radio spots. Responsible for press releases and media relations.
- **Public Policy:** Conducted extensive outreach and networking with state and local public policy makers with an emphasis on Members of the House and Senate Appropriations Committee to reauthorizing the Victims of Child Abuse Act and Senate Bill 366 casino bill to address the funding problems facing child abuse victims.
- **Risk Assessment/Crisis Management:** Developed a 24-hour Homicide Protocol for the New Hampshire Attorney General for children that witness a homicide. Collaborate with the NH Internet Crimes against Children Task Force on the investigation, intervention and prevention of computer-facilitated crimes against children.
- **Leadership:** Led and coordinated the community stake holders' panel, which included members of community groups, in the interviewing process of six finalists for Portsmouth Chief of Police presented by the International Association of Chiefs of Police

**NEW HAMPSHIRE POLICE STANDARDS & TRAINING COUNCIL, Concord, NH**

**Council Member, 2019 to Present**

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Appointed by Governor John Sununu, serving as a community member on the state advisory committee. Responsible for the overall direction and leadership of the New Hampshire Police Academy to include overseeing the management and strategic operations.

**COLDWELL BANKER RESIDENTIAL BROKERAGE, Portsmouth, NH**

**Real Estate Broker, 2004 to 2007**

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- **Entrepreneurial Leadership:** Define business strategy, market research, customer contact, and sales support; emphasis on market assessment, developing pricing proposals, sales forecasts, and an operation and profit plan.
- **Marketing & Sales:** Developed collateral, direct mail programs, advertising, and joint marketing alliances; significant customer contact, market assessment, pricing analysis, direct sales and contract negotiation.

**INTERNATIONAL & AMERICAN WOMEN'S CLUBS OF AMSTERDAM & LONDON, 2002 to 2004**

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- **Volunteer/Fundraising:** Joined the social and nonprofit organization with an objective of fostering an understanding among people of different cultures, lifestyles, and nations while supporting local charities that benefited women and children. Organized fundraising events and collaborated with charities throughout the local Amsterdam community.

**MARCONI COMMUNICATIONS, Petaluma, CA (Formerly Mariposa Technology, Inc.)**

**Director of Market Intelligence & Communications, 2000 to 2002**

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Recruited by CEO to broaden Mariposa's position in the global telecommunications market. Retained by the Marconi Global executive team to develop and implement marketing programs to identify portfolio gaps, attractive markets, and strategic alliances. Responsibilities included gathering market data and synthesizing key competitors, industry trends, and market forecasts. Selected achievements include:

- Worked on a cross functional team to translate complex technologies into clear, market-focused product requirements.
- Provided the research data to enhance decision-making capability and contribute to the achievement of a \$390M business plan objective in 2001.
- Managed outside suppliers and industry partnerships to ensure consistent incorporation of products and systems while coordinating with legal and outside counsel to evaluate viability of third party relationships.
- Developed marketing collateral, conference presentations, and white papers for publication.
- Responsible for company-wide product and system definition, including development of capabilities needed to expand into new lines of business as well as global markets.

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**EDUCATION**

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**DOCTORATE, LEADERSHIP STUDIES, Organizational Development, Franklin Pierce University, Rindge, NH**

**MASTER OF SCIENCE, Business Administration, Southern New Hampshire University, Manchester, NH**

**BACHELOR OF SCIENCE, Marketing, University of Massachusetts, Amherst, MA**

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**PROFESSIONAL TRAINING CERTIFICATION**

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**Executive Leadership Institute for Law Enforcement Executives - Certificate from FBI Law Enforcement Exec. Development**

**Reflective Leadership for Law Enforcement Executives - Certificate from FBI Law Enforcement Exec. Development**

**Command Institute for Law Enforcement Executives - Certificate from FBI Law Enforcement Executive Development**

**Supervisor Leadership Institute for Law Enforcement Executives - Certificate from FBI Law Enforcement Executive Development**

**Extended Forensic Interview Training - Certificate from the National Children's Advocacy Center, Huntsville, AL**

**Forensic Interviewing of Children - Certificate from the National Children's Advocacy Center, Huntsville, AL**

**Commercial Sexual Exploitation of Children - Certificate from the Office of Juvenile, Justice and Delinquency Prevention**

**Accreditation of the National Children's Alliance Standards for Operating a Child Advocacy Center** - Certificate from the National Children's Advocacy Center, Huntsville, AL  
**Prevention of Child Abuse: A Multi-Disciplinary Team Approach**, - Fox Valley Technical College, Appleton, WI  
**Understanding and Managing Complex Ethical Situations in Child Abuse Practice** – Certificate of Attendance, 28<sup>th</sup> Annual Symposium on Child Abuse, Huntsville, AL  
**Sustainability of Child Advocacy Centers: Funding through Branding** - Certificate from the National Children's Advocacy Center, Huntsville, AL  
**Grant Writing** - Certificate from University of Southern Maine, Portland, ME  
**Child Abuse and Neglect Protocols** - Certificate of Training from New Hampshire Attorney General's Office  
**Child Abuse Investigations Training** - Certificate from Fox Valley Technical College, Appleton, WI

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### PROFESSIONAL AFFILIATIONS

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Rockingham County Chiefs Association (RCCA) - Secretary-elect  
Great Bay Community College - Chair of the Student Development Advisory Board  
International Association of Chiefs of Police – Associate Member  
University of New Hampshire's Peter T. Paul School of Business and Economics - Adjunct Instructor  
Leadership Seacoast - 2004 graduate  
Granite Bank - Advisory Board Member  
New Hampshire Network of Children's Advocacy Centers -Vice Chair  
Portsmouth Rotary Club past board member  
Community Leadership Award - University of New Hampshire Community Leadership Program

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### PROFESSIONAL PUBLICATIONS

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**Funding Intelligent Transportation Solutions through Public/Private Partnerships** - Presentation and publication to the Third World Congress and International Bridge, Tunnel and Turnpike Association on how innovative telecommunication and state government partnerships can work to develop state-of-the-art methods to resolve funding problems.

**Restructuring New Hampshire's Child Advocacy Centers: Forging Effective Alliances** - A dissertation on collaborative decision-making model and servant leadership for utilizing local knowledge and input within the context of Child Advocacy Center development and the state's ability to combat child abuse.

**SEACOAST CHILD ADVOCACY CENTER, INCORPORATED**

**FINANCIAL STATEMENTS  
AND  
SUPPLEMENTARY INFORMATION**

**For The Years Ended December 31, 2018 and 2017**

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Board of Directors of the  
Seacoast Child Advocacy Center, Incorporated  
100 Campus Drive, Suite 11  
Portsmouth, NH 03801

We have reviewed the accompanying financial statements of Seacoast Child Advocacy Center, Incorporated (a nonprofit organization), which comprise the statements of financial position as of December 31, 2018 and 2017, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements and supplemental information. 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.

**Accountant's 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.

**Accountant's Conclusion**

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

*Weidema, Lavin & Grott Accounting, P.C.*

Portsmouth, New Hampshire

October 28, 2019

SEACOAST CHILD ADVOCACY CENTER, INCORPORATED  
 STATEMENTS OF FINANCIAL POSITION  
 December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>Assets</u>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 149,725	\$ 216,260
Investments	96,680	
Total Current Assets	246,405	216,260
<b>OTHER ASSETS</b>		
Security Deposit - Derry	500	500
Other Asset	1,753	2,017
	2,253	2,517
<b>TOTAL ASSETS</b>	\$ 248,658	\$ 218,777
 <u>Net Assets</u>		
<b>NET ASSETS:</b>		
Without donor restrictions	248,658	218,777
<b>TOTAL NET ASSETS</b>	\$ 248,658	\$ 218,777

See accountants' review report.  
 The accompanying notes are an integral part of these financial statements.  
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SEACOAST CHILD ADVOCACY CENTER, INCORPORATED  
 STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS  
 For The Years Ended December 31, 2018 and 2017

	WITHOUT DONOR	RESTRICTIONS
	2018	2017
<b>CONTRIBUTIONS, GAINS AND OTHER SUPPORT</b>		
Contributions	\$ 91,318	\$ 71,137
Fundraising	67,308	111,641
Grants	152,443	117,877
<b>Total Contributions and Other Support</b>	<b>311,069</b>	<b>300,655</b>
<b>Other Revenues:</b>		
<b>Other Income:</b>		
Investment income	3,858	-
<b>Total Other Revenues</b>	<b>3,858</b>	-
<b>Total Contributions and Other Revenues</b>	<b>314,927</b>	<b>300,655</b>
<b>EXPENSES</b>		
Program services	182,251	160,094
Mangement and general	55,143	50,040
Fund raising	47,652	78,101
<b>Total Expense</b>	<b>285,046</b>	<b>288,235</b>
<b>Changes in Unrestricted Net Assets</b>	29,881	12,420
<b>NET ASSETS, Beginning of Year</b>	<b>218,777</b>	<b>206,357</b>
<b>NET ASSETS, End of Year</b>	<b>\$ 248,658</b>	<b>\$ 218,777</b>

See accountants' review report.  
 The accompanying notes are an integral part of these financial statements.  
 Page 5

SEACOAST CHILD ADVOCACY CENTER, INCORPORATED  
 STATEMENTS OF CASH FLOWS  
 For The Year Ended December 31, 2018

	<u>2018</u>	<u>2017</u>
CASH FLOWS PROVIDED BY (USED FOR):		
OPERATING ACTIVITIES		
Change in Net Assets	\$ 29,881	\$ 12,420
Changes in operating assets and liabilities:		
Other assets	264	(2,017)
Unrealized loss on investment	9,256	-
Net cash provided by operating activities	<u>39,401</u>	<u>10,403</u>
INVESTING ACTIVITIES		
Purchase of securities	(105,936)	-
Net cash used by operating activities	<u>(105,936)</u>	<u>-</u>
Net (decrease) increase in cash	(66,535)	10,403
Cash and cash equivalents, beginning of year	<u>216,260</u>	<u>205,857</u>
Cash and cash equivalents, end of year	<u>\$ 149,725</u>	<u>\$ 216,260</u>

SUPPLEMENT DISCLOSURES OF CASH FLOW INFORMATION:

No interest or income taxes were paid for the years ended December 31, 2018 and 2017.

See accountants' review report.

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

SEACOAST CHILD ADVOCACY CENTER, INCORPORATED  
NOTES TO THE FINANCIAL STATEMENTS  
Years Ended December 31, 2018 and 2017

**NOTE 1 – ORGANIZATION AND HISTORY**

The Seacoast Child Advocacy Center, Incorporated (the organization), was formed under the laws of the State New Hampshire and has been granted an exemption from federal income taxes under section 501(c)(3) of the Internal Revenue Code. Through grants and public support this Organization's mission is to provide a safe environment for the evaluation of alleged child abuse for children 3-18 years of age. Through collaboration of public, private and community partners, the Organization works to ensure the safety, health and well being of abused children.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements and notes are the representations of the Organization's management, who are responsible for their integrity and objectivity. These accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

Basis of Accounting

The financial statements of Seacoast Child Advocacy Center, Incorporated are prepared using the accrual basis of accounting and accordingly reflect all significant receivables, payables and liabilities.

Financial Statement Presentation

The Organization follows *Accounting for Contributions Received and Contributions Made and Financial Statements of Not-for-Profit Organizations* as required by the Financial Accounting Standards Board Accounting Standards Codification (FASB ASC). Under these guidelines, the Organization is required to distinguish between contributions that increase permanently restricted net assets, temporarily restricted assets, and unrestricted net asset. It also requires recognition of contributions, including contributed services, meeting certain criteria at fair values. These reporting standards establish standards for financial statements of not-for-profit organizations and require a Statement of Financial Position, a Statement of Activities, a Statement of Cash Flows, and a Statement of Function Expenses.

SEACOAST CHILD ADVOCACY CENTER, INCORPORATED  
NOTES TO THE FINANCIAL STATEMENTS  
Years Ended December 31, 2018 and 2017

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Financial Statement Presentation (Continued)

Without Donor Restrictions – Net assets not subject to donor-imposed stipulations.

With Donor Restrictions – Net assets subject to donor-imposed stipulations that may or will meet, either by actions of the Organization under/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities and changes in net assets as net assets released from restrictions. At December 31, 2018, there are no donor restrictions.

Revenue Recognition

In accordance with FASB ASC 958-605, contributions, including unconditional promises to give, are recorded as received. All contributions are available for unrestricted use unless specifically restricted by the donor. Conditional promises to give are recognized when the conditions on which they depend are substantially met. As of December 31, 2018, the Organization has no temporarily or restricted net assets.

Use of Estimates

The preparation of the 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. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. The Organization held no cash equivalents as of December 31, 2018.

Investments

Investments in equity securities with readily determinable market value are reported at fair value. The fair value of investment is valued at the closing price on the last business day of the fiscal year.

See accountants' review report.

SEACOAST CHILD ADVOCACY CENTER, INCORPORATED  
NOTES TO THE FINANCIAL STATEMENTS  
Years Ended December 31, 2018 and 2017

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investments (Continued)

Investment purchases and sales are accounted for on trade-date basis. Realized gains and losses are calculated based upon the underlying cost of the securities traded. Interest and income is recorded when earned. Gains or losses (including investments bought, sold and held during the year), and interest income are reflected in the statement of activities as increases or decreases in unrestricted net assets unless their use is temporarily restricted by donor stipulations or by law.

Investment securities, in general, are exposed to various risks, such as interest rate, credit and overall market volatility. Due to the level of risk associated with certain long-term investments, it is reasonably possible that changes in the values of these investments will occur in the near term and that such changes could materially affect the amounts reported in the statement of financial position.

**Fair value measurements and disclosures:** Accounts Standards Codification (ASC) 820, *Fair Value Measurement*, clarifies the definition of fair value for financial reporting, establishes a framework for measuring fair value and requires additional disclosures about the use of fair value measurements.

ASC 820 defines fair value as the price to sell an asset or transfer a liability (i.e., the exit price) in an orderly transaction between market participants. Additionally, ASC 820 establishes a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are inputs that market participants would use in pricing the asset developed based on market data obtained from sources independent of L.I.F.E. Unobservable inputs are inputs that reflect L.I.F.E.'s assumptions about the assumptions market participants would use in pricing the asset based on the best information available in the circumstances. The hierarchy is broken down into three levels based on the reliability of inputs as follows:

Level 1 – Observable inputs are unadjusted, quoted prices for identical assets or liabilities in active market at the measurement date. Level 1 securities include highly liquid U.S. Treasury securities, certain common stocks and mutual funds.

See accountants' review report.

SEACOAST CHILD ADVOCACY CENTER, INCORPORATED  
NOTES TO THE FINANCIAL STATEMENTS  
Years Ended December 31, 2018 and 2017

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investments (Continued)

Level 2 – Observable inputs other than quoted prices included in Level 1 that are observable for the asset or liability through corroboration with market data at the measurement date. Most debt securities, preferred stocks, certain equity securities, short-term investments and derivatives are model priced using observable inputs and are classified as Level 2.

Level 3 – Unobservable inputs that reflect management's best estimate of what market participants would use in pricing the asset or liability at the measurement rate. Examples of Level 3 assets include investments in limited partnerships.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a function basis. Accordingly, certain costs have been allocated amongst the programs and supporting services benefited.

Contributed Services

Numerous unpaid volunteers have made significant contributions of their time in support of various program activities of the Organization; however, since the services do not require specialized skills, and do not enhance nonfinancial assets, no amounts have been reflected in these financial statements.

Rental Leases

In November 2012, the Organization entered into an agreement with the Foundation for Seacoast Health to lease space for offices and meeting rooms. This lease also includes monthly payments of janitorial and utility expenses.

The Organization also has a second location in Derry, New Hampshire which is a month to month lease agreement.

SEACOAST CHILD ADVOCACY CENTER, INCORPORATED  
NOTES TO THE FINANCIAL STATEMENTS  
Years Ended December 31, 2018 and 2017

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Taxes and Uncertain Tax Positions

The Organization qualifies under the Section 501(c)(3) of the Internal Revenue Code and, therefore, no provision for federal or state income taxes has been recorded.

Concentrations of Credit Risk

Financial Instruments that potentially subject the Organization to concentrations of credit risk consist of cash and cash equivalents. The Organization maintains its cash in bank deposit accounts, that are federally insured.

Subsequent Events

The Organization has evaluated subsequent events through December 3, 2018, the date the financial statements were available to be issued. There is nothing unusual to report.

NOTE 3 - INVESTMENTS

Seacoast Child Advocacy Center, Incorporated implemented the accounting standard that defines fair value for those assets (and liabilities) that are re-measured and reported at fair value at each reporting period. This standard establishes a single authoritative definition of fair value, sets out a framework for measuring fair value based on inputs used, and requires additional disclosures about fair value measurements. This standard applies to fair value measurements already required or permitted by existing standards.

In general, fair values determined by Level 1 inputs utilize quoted prices (unadjusted) in active markets for identical assets. Fair values determined by Level 2 inputs utilize data points that are observable such as quoted prices, interest rates and yield curves. Fair values determined by Level 3 inputs are unobservable data points for the asset (or liability) and include situations where there is little, if any, market activity for the asset (or liability).

See accountants' review report.

**SEACOAST CHILD ADVOCACY CENTER, INCORPORATED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**Years Ended December 31, 2018 and 2017**

**NOTE 3 – INVESTMENTS (Continued)**

The following table presents information about Seacoast Child Advocacy Center, Incorporated assets that are measured at fair value on a recurring basis at December 31, 2018 and indicates the fair value hierarchy of the valuation techniques utilized to determine such fair value:

	December 31, 2018	(Level 1)	(Level 2)	(Level 3)
<b>INVESTMENTS:</b>				
Marketable Equity Securities	\$ 96,680	\$ 96,680	\$ -	\$ -
<b>TOTAL INVESTMENTS</b>	<b>\$ 96,680</b>	<b>\$ 96,680</b>	<b>\$ -</b>	<b>\$ -</b>

The fair values of marketable securities within Level 1 inputs were obtained based on quoted market prices at the closing of the last business day of the fiscal year.

Net investment income for the year ended December 31, 2018 was \$2,858.

**NOTE 4 - TAXES**

All required tax returns have been timely filed and taxes, including, but not limited to, payroll taxes, were either paid prior to December 31, 2018, or paid subsequent to year-end.



SEACOAST CHILD ADVOCACY CENTER, INCORPORATED  
 STATEMENT OF FUNCTIONAL EXPENSES  
 For The Year Ended December 31, 2018

EXPENSES	Without Program Services	Donor Management & General	Restrictions Fundraising	Total
Payroll	\$ 111,491	\$ 37,163	\$ 37,163	\$185,817
Payroll taxes and benefits	17,643	5,880	5,880	29,403
	<u>129,134</u>	<u>43,043</u>	<u>43,043</u>	<u>215,220</u>
Dues and subscriptions	3,622	966	242	4,830
Insurance	2,524	1,683	-	4,207
Meals and meetings expense	2,333	777	777	3,887
Miscellaneous	1,545	59	59	1,663
Office supplies and expense	5,564	1,826	1,826	9,216
Payroll processing fee	766	255	255	1,276
Rent	22,218	5,554	-	27,772
Repairs and maintenance	565	-	-	565
Telephone	1,019	255	-	1,274
Training	7,885	-	-	7,885
Travel	5,076	725	1,450	7,251
	<u>182,251</u>	<u>55,143</u>	<u>47,652</u>	<u>\$285,046</u>
<b>Total Expenses</b>	<b>\$ 182,251</b>	<b>\$ 55,143</b>	<b>\$ 47,652</b>	<b>\$285,046</b>

See accountants' review report.  
 The accompanying notes are an integral part of these financial statements.  
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SEACOAST CHILD ADVOCACY CENTER, INCORPORATED  
 STATEMENT OF FUNCTIONAL EXPENSES  
 For The Year Ended December 31, 2017

EXPENSES	Without Program Services	Donor Management & General	Restrictions Fundraising	Total
Payroll	\$ 104,167	\$ 34,722	\$ 34,722	\$173,611
Payroll taxes and benefits	12,975	4,325	4,325	21,625
	<u>117,142</u>	<u>39,047</u>	<u>39,047</u>	<u>195,236</u>
Direct fund raising expenses	-	-	34,976	34,976
Dues and subscriptions	1,884	502	126	2,512
Insurance	2,508	1,672	-	4,180
Meals and meetings expense	4,337	1,446	1,446	7,229
Miscellaneous	1,095	183	183	1,461
Office supplies and expense	3,302	960	960	5,222
Payroll processing fee	165	55	55	275
Rent	21,235	5,309	-	26,544
Repairs and maintenance	1,110	-	-	1,110
Telephone	850	212	-	1,062
Training	1,887	-	-	1,887
Travel	4,579	654	1,308	6,541
	<u>160,094</u>	<u>50,040</u>	<u>78,101</u>	<u>\$288,235</u>
Total Expenses	<u>\$ 160,094</u>	<u>\$ 50,040</u>	<u>\$ 78,101</u>	<u>\$288,235</u>

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