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**ATTORNEY GENERAL
DEPARTMENT OF JUSTICE**

33 CAPITOL STREET
CONCORD, NEW HAMPSHIRE 03301-6397

JOHN M. FORMELLA
ATTORNEY GENERAL



JAMES T. BOFFETTI
DEPUTY ATTORNEY GENERAL

May 31, 2022

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 subrecipients listed below, in the amount totaling \$915,295, from the American Rescue Plan Act (ARPA) for the purpose of providing direct services to victims of crime, effective upon approval of the Governor and Executive Council or July 1, 2022, whichever is later, through September 30, 2023. 100% Federal Funds.

Funding is contingent upon the availability and continued appropriation of funds in Fiscal Year 2023 as follows; 02-20-20-201510-2479, ARPA VOCA:

Class Account	Subrecipient	Vendor #	SFY 2023 Amount
072-500574	Rockingham County Attorney's Office	177468 B004	\$50,000
072-500574	Belknap County Attorney's Office	177360 B004	\$85,226
072-500574	Claremont Police Department	177373 B002	\$110,000
072-500575	Lakes Region Community Services	177251 B001	\$133,550
072-500574	Portsmouth Police Department	159594 B001	\$24,759
072-500575	Victims, Inc., The Joan Ellis Victim Assistance Network	166724 B001	\$85,000
072-500575	Catholic Charities New Hampshire	177165 B001	\$146,540
072-500575	Mary Hitchcock Memorial Hospital	177160 R001	\$280,220
TOTAL			\$915,295

EXPLANATION

The DOJ subgrants funds, for direct victim services, from the Victims of Crime Act

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Grant (VOCA). VOCA was enacted by Congress in 1984 and it established the Crime Victims Fund. Fines paid by offenders of federal crimes are deposited into this Fund. Money from the Fund is then distributed to states for the benefit of victims of crime. Due to reduced criminal fines and penalty deposits into the Fund and non-prosecution agreements that divert funds for other purposes, VOCA awards have been reduced dramatically resulting in decreased subgrants to victim service providers.

In the fall of 2021, the DOJ was granted permission by the Fiscal Committee of the General Court and the Governor and Executive Council to supplement VOCA subgrants with funds from the American Rescue Plan Act (ARPA). This will allow subrecipients to continue to provide direct services to victims of crime. Subrecipients providing services in the fields of sexual assault, domestic violence, underserved populations, and crimes against children are required to be given priority. Subrecipients will utilize grant funds as follows:

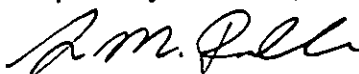
- The Belknap County Attorney's Office, Rockingham County Attorney's Office, and Portsmouth Police Department will utilize subgrants to fund victim advocate services.
- The New Hampshire Catholic Charities will provide legal services to immigrant victims of crime.
- The Mary Hitchcock Memorial Hospital will provide direct victim services to child victims in New Hampshire to include forensic child advocacy interviews.
- Victims, Inc. will provide advocacy to victims of crime, including support for DUI/DWI, assaults, and negligent homicide.
- Claremont Police Department and Lakes Region Community Services will utilize funding to enhance their adverse childhood events program, which are coordinated systems of support focused specifically on providing services to children affected by trauma as the result of crime.

This is an allowable use of ARPA FRF funds, under Section 602 (c)(1) (C), to respond to the public health emergency or its negative economic impacts.

In the event that federal funds become no longer available, general funds will not be requested to support these programs.

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

Respectfully submitted,

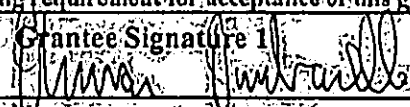


John M. Formella
Attorney General

GRANT AGREEMENT

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

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		1.2. State Agency Address 33 Capitol Street, Concord, NH 03301	
1.3. Grantee Name Rockingham County Attorney's Office		1.4. Grantee Address 10 Route 125 Brentwood, NH 03833	
1.5. Grantee Phone # (603) 642-4249	1.6. Account Number 02-20-20-201510- 2479-072-500574	1.7. Completion Date 09/30/2023	1.8. Grant Limitation \$50,000
1.9. Grant Officer for State Agency Kathleen Carr		1.10. State Agency Telephone Number (603) 271-3658	
If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Grantee Signature 1 		1.12. Name & Title of Grantee Signor 1 Thomas Lombarello, Chair	
Grantee Signature 2		Name & Title of Grantee Signor 2	
Grantee Signature 3		Name & Title of Grantee Signor 3	
1.13. State Agency Signature(s) Kathleen Carr		1.14. Name & Title of State Agency Signor(s) Kathleen Carr, Director of Administration	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: <i>Takhmina Rakhmatova</i> Assistant Attorney General, On: 5/2/2022			
1.16. Approval by Governor and Council (if applicable) By: _____ On: 1/1			

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

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

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

EXHIBIT A

-SPECIAL PROVISIONS-

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

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

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

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

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

EXHIBIT A

5. 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.

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

7. 2 CFR 200 as amended (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards)

are considered legally binding and enforceable documents under this contract. The DOJ reserves the right to use any legal remedy at its disposal including, but not limited to, disallowance of costs or withholding of funds.

8. To the extent required to comply with 2 CFR 200, Subpart F - Audit Requirements, Subrecipient shall complete an audit at the end of the Subrecipient's fiscal year ending after June 30, 2022.

The audit report shall include a schedule of prior year's questioned costs along with a response to the current status of the prior year's questioned costs. Copies of all management letters written as a result of the audit along with the audit report shall be forwarded to DOJ within one month of the time of receipt by the Subrecipient accompanied by an action plan, if applicable, for each finding or questioned cost.

9. The costs charged under this contract shall be determined as allowable under the direct cost principles

detailed in 2 CFR 200 Subpart E - Cost Principles.

10. Notwithstanding paragraph 7.1 and 7.2 of the standard provisions,

program and financial records pertaining to this contract shall be retained by the Subrecipient for 5 (five) years from the date of submission of the final expenditure report as per requirements from the Treasury Office of Inspector General.

11. RESTRICTION ON ADDITIONAL FUNDING

It is understood and agreed between the parties that no portion of the "Grant" funds may be used for the purpose of obtaining additional Federal funds under any other law of the United States, except if authorized under that law."

12. ASSURANCES/CERTIFICATIONS

The following are attached and signed: Certification Regarding Drug-Free Workplace Requirements; Certification Regarding Lobbying; Certification Regarding Debarment, Suspension and Other Responsibility Matters; Certification Regarding the Americans With Disabilities Act Compliance; Certification Regarding Environmental Tobacco Smoke; Assurance of Compliance Nondiscrimination

EXHIBIT A

in Federally Assisted Programs; and Certification Regarding the Federal Funding Accountability and Transparency Compliance."

13. COPELAND ANTI-KICKBACK ACT

All contracts in excess of \$2,000.00 for construction or repair using funds under this grant shall include a provision for compliance with Copeland "Anti-Kickback" Act (18 USC 874) as supplemented in Department of Labor Regulations (29 CFR, Part 3). This Act provides that each Subrecipient, subcontractor or Subrecipient shall be prohibited from inducing, by any means, any person employed in the construction, completion or repair of public work, to give up any part of the compensation to which he is otherwise entitled. The Subrecipient should report all suspected violations to DOJ.

14. PROCUREMENT

Subrecipient shall comply with all provisions of 2 CFR 200 Subpart D – Post Federal Award Requirements – Procurement Standards, with special emphasis on financial procurement (2 CFR 200 Subpart F – Audit Requirements) and property management (2 CFR 200 Subpart D – Post Federal Award Requirements – Property Standards)

15. CLOSE OUT OF CONTRACT

Subrecipient shall submit a final report electronically to the DOJ grant officer by e-mail or other electronic means subsequently designated by DOJ of the uses of the grant funds through June 30, 2023, and shall break down the reporting by facility location at the town level. In the event that Subrecipient has not demonstrated that the grant funds have not been expended for allowable costs of at least the amount of this grant, the excess grant funds shall not be paid and will lapse.

16. Requirement to report actual or imminent breach of personally identifiable information (PII)

Any "subrecipient" at any tier must have written procedures in place to respond in the event of an actual or imminent "breach" (OMB M-17-12) if it (or a subrecipient)--(1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of "personally identifiable information (PII)" (2 CFR 200.79) within the scope of an OJP grant-funded program or activity, or (2) uses or operates a "Federal information system" (OMB Circular A-130).

The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to the New Hampshire Department of Justice, Grants Management Unit by the end of the business day in which the breach becomes known.

17. Employment eligibility verification for hiring under the award

1. The recipient (and any subrecipient at any tier) must—

A. Ensure that, as part of the hiring process for any position within the United States that is or will be funded (in whole or in part) with award funds, the subrecipient properly verifies the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. 1324a(a)(1) and (2).

EXHIBIT A

B. Notify all persons associated with any subrecipient who are or will be involved in activities under this award of both--

1. this award requirement for verification of employment eligibility; and
2. the associated provisions in 8 U.S.C. 1324a(a)(1) and (2) that, generally speaking, make it unlawful in the United States, to hire (or recruit for employment) certain aliens.

C. Provide training (to the extent necessary) to those persons required by this condition to be notified of the award requirement for employment eligibility verification and of the associated provisions of 8 U.S.C. 1324a(a)(1) and (2).

D. As part of the recordkeeping for the award (including pursuant to the Part 200 Uniform Requirements), maintain records of all employment eligibility verifications pertinent to compliance with this award condition in accordance with Form 1-9 record retention requirements, as well as records of all pertinent notifications and trainings.

2. Monitoring

The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.

3. Allowable costs

To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions designed to ensure compliance with this condition.

4. Rules of construction

A. Staff involved in hiring process

For purposes of this condition, persons "who are or will be involved in activities under this award" specifically includes (without limitation) any and all subrecipient officials or other staff who are or will be involved in the hiring process with respect to a position that is or will be funded (in whole or in part) with award funds.

B. Employment eligibility confirmation with E-verify

For purpose of satisfying the requirement of this condition regarding verification of employment eligibility, any subrecipient may choose to participate in, and use, E-Verify (www.e-verify.gov), provided an appropriate person authorized to act on behalf of the subrecipient uses E-Verify (and follows the proper E-Verify procedures, including in the event of a "Tentative Nonconfirmation" or a "Final Nonconfirmation") to confirm employment eligibility for each hiring for a position in the United States that is or will be funded (in whole or in part) with award funds.

C. "United States" specifically includes the District of Columbia, Puerto Rico, Guam, the Virgin Islands of the United States, and the Commonwealth of the Northern Mariana Islands.

D. Nothing in this condition shall be understood to authorize or require any subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

EXHIBIT A

E. Nothing in this condition, including in paragraph 4.B., shall be understood to relieve any subrecipient at any tier, or any person or other entity, of any obligation otherwise imposed by law, including 8 U.S.C. 1324a(a)(1) and (2).

Questions about E-Verify should be directed to DHS. For more information about E-Verify visit the E-Verify website (<https://www.e-verify.gov/>) or email E-Verify at E-Verify@dhs.gov. E-Verify employer agents can email E-Verify at E-VerifyEmployerAgent@dhs.gov.

Questions about the meaning or scope of this condition should be directed to OJP, before award acceptance.

18. The subrecipient agrees to submit quarterly performance reports

On the performance metrics identified by NHDOJ, and in the manner required by NHDOJ. This information on the activities supported by the award funding will assist in assessing the effects that VOCA Victim Assistance funds have had on services to crime victims within the jurisdiction.

19. Determination of suitability to interact with participating minors

SCOPE. This condition applies to this award if it is indicated -- in the application for the award (as approved by DOJ) (or in the application for any subaward, at any tier), the DOJ funding announcement (solicitation), or an associated federal statute -- that a purpose of some or all of the activities to be carried out under the award (whether by a subrecipient at any tier) is to benefit a set of individuals under 18 years of age.

Any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status.

The details of this requirement are posted on the OJP web site at <https://ojp.gov/funding/Explore/Interact-Minors.htm> (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

20. Certification Regarding EEOP Required

Within 30 days from the date of the award, the Subrecipient will submit for approval, an acceptable Equal Employment Opportunity Plan (EEOP) as required by 28 CFR 42.301 et seq. or a Certification Form to the Office of Civil Rights, Office of Justice Programs, US DOJ at 810 7th Street, NW, Washington, DC 20531. Failure to submit an approved EEOP or Certification of exemption is a violation of the Program Guidelines and Conditions and may result in suspension or termination of funding, until such time as the Subrecipient is in compliance. The EEOP reporting tool and instructions can be found at: https://ojp.gov/about/ocr/faq_eeop.htm

21. Requirements related to "de minimis" indirect cost rate

A recipient that is eligible under the Part 200 Uniform Requirements and other applicable law to use the "de minimis" indirect cost rate described in 2 C.F.R. 200.414(1), and that elects to use the "de

EXHIBIT A

minimis" indirect cost rate, must advise OJP in writing of both its eligibility and its election, and must comply with all associated requirements in the Part 200 Uniform Requirements. The "de minimis" rate may be applied only to modified total direct costs (MTDC) as defined by the Part 200 Uniform Requirements.

EXHIBIT B

-SCOPE OF SERVICES-

1. The Subrecipient shall receive a grant from the New Hampshire Department of Justice (DOJ) for expenses incurred and services provided for direct victim services provided by the Victim/Witness Program to include expenses for personnel, fringe benefits, travel, training, and translation services.
2. The Subrecipient shall be reimbursed by the DOJ based on expenditures described in Exhibit C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.*
3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) years after the close of the Federal Grant.
4. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
5. All correspondence and submittals shall be directed to:
NH Department of Justice
Grants Management Unit
33 Capitol Street
Concord, NH 03301
603-271-7820 or Rhonda.J.Beauchemin@doj.nh.gov

EXHIBIT C

- PAYMENT TERMS -

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT B.
2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.
3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form G-1 section 1.8.
 - 3a. The Subrecipient shall be awarded an amount not to exceed \$50,000.00 of the total Grant Limitation from Governor and Council approval or 07/01/2022, whichever is later, to 06/30/2023, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.
 - 3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to three months. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.
4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval, or after 06/30/2023 or, if a grant extension is approved, after 09/30/2023.

EXHIBIT D

- DRUG-FREE WORKPLACE -

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Subrecipient's representative, as identified in Sections 1.11 of the Grant Agreement execute the following Certification:

Certification Regarding Drug Free Workplace

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989, regulations were amended and published as Part II of the May 25, 1990, Federal Register (pages 21681-21691), and require certification by Subrecipients (and by inference, sub-Subrecipients and sub-Subrecipients), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a Subrecipient (and by inference, sub-Subrecipients and sub-Subrecipients) that is a state may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each grant during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment. Subrecipients using this form should send it to:

Thomas Kaempfer
Department of Justice
33 Capitol St
Concord, NH 03301
Thomas.Kaempfer@doj.nh.gov

- (A) The Subrecipient certifies that it will or will continue to provide a drug-free workplace by:
- (a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the Subrecipient's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - (b) Establishing an ongoing drug-free awareness program to inform employees about—
 - (1) The dangers of drug abuse in the workplace;
 - (2) The Subrecipient's policy of maintaining a drug-free workplace;
 - (3) Any available drug counseling, rehabilitation, and employee assistance programs; and
 - (4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

EXHIBIT D

- (c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
- (d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will—
- (1) Abide by the terms of the statement; and
 - (2) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
- (e) Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
- (f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted—
- (1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - (2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, state, or local health, law enforcement, or other appropriate agency;
- (g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

(B) The Subrecipient may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

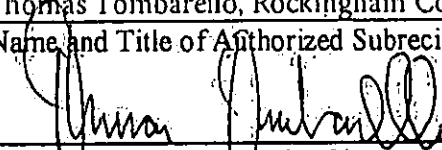
Place of Performance (street address, city, county, State, zip code) (list each location)

Check ☐ if there are workplaces on file that are not identified here.

Rockingham County
Subrecipient Name

July 1, 2022 – September 30, 2023
Period Covered by this Certification

Thomas Tombarello, Rockingham County Board of Commissioners, Chair
Name and Title of Authorized Subrecipient Representative


Subrecipient Representative Signature

4/22/2022
Date

EXHIBIT E

-LOBBYING-

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Subrecipient's representative, as identified in Sections 1.11 and 1.12 of the Grant Agreement execute the following Certification:

CERTIFICATION REGARDING LOBBYING

Programs (indicate applicable program covered): American Rescue Plan Act

Contract Period: July 1, 2022 – September 30, 2023

The undersigned certifies, to the best of his or her knowledge and belief, that:

- (1) No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-Subrecipient or sub-Subrecipient).
- (2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-Subrecipient or sub-Subrecipient), the undersigned shall complete and submit Standard Form LLL, "Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-1.
- (3) The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.


Subrecipient Representative Signature

Rockingham County Board of Commissioners, Chair
Subrecipient's Representative Title

Thomas Tombarello
Subrecipient Name

4/22/2022
Date

EXHIBIT F

-DEBARMENT-

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of Executive Office of the President, Executive Order 12529 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Subrecipient's representative, as identified in Sections 1.11 and 1.12 of the Grant Agreement execute the following Certification:

CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS - PRIMARY COVERED TRANSACTIONS

Instructions for Certification

- (1) By signing and submitting this Grant Agreement, the Subrecipient is providing the certification set out below.
- (2) The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the Subrecipient shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the DOJ determination whether to enter into this transaction. However, failure of the Subrecipient to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
- (3) The certification in this clause is a material representation of fact upon which reliance was placed when DOJ determined to enter into this transaction. If it is later determined that the Subrecipient knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DOJ may terminate this transaction for cause or default.
- (4) The Subrecipient shall provide immediate written notice to DOJ, to whom this Grant is submitted if at any time the Subrecipient learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
- (5) The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76.
- (6) The Subrecipient agrees by submitting this Grant that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DOJ.
- (7) The Subrecipient further agrees by submitting this Grant that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DOJ, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
- (8) A Subrecipient in a covered transaction may rely upon a certification of Subrecipient in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A Subrecipient may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Non-procurement List (of excluded parties).

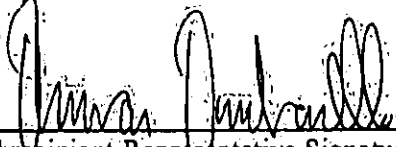
EXHIBIT F

- (9) Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a Subrecipient is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

Except for transactions authorized under paragraph 6 of these instructions, if a Subrecipient in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DOJ may terminate this transaction for cause or default.

***Certification Regarding Debarment, Suspension, and Other
Responsibility Matters - Primary Covered Transactions***

- (1) The Subrecipient certifies to the best of its knowledge and belief, that it and its principals:
- (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - (b) have not within a three-year period preceding this Grant been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - (c) are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (1) (b) of this certification; and
 - (d) have not, within a three-year period preceding this Grant, had one or more public transactions (Federal, State or local) terminated for cause or default.
- (2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this Grant.


Subrecipient Representative Signature

Rockingham County Board of Commissioners, Chair
Subrecipient's Representative Title:

Thomas Tombarello
Subrecipient Name


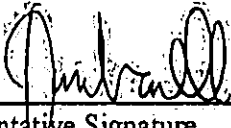
4/22/2022
Date

EXHIBIT G

-CERTIFICATION REGARDING THE
AMERICANS WITH DISABILITIES ACT COMPLIANCE-

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees by signature of the Subrecipient's representative as identified in Sections 1.11 and 1.12 of the Grant Agreement, to execute the following certification:

By signing and submitting this Grant Agreement the Subrecipient agrees to make reasonable efforts to comply with all applicable provisions of the Americans with Disabilities Act of 1990.

 
Subrecipient Representative Signature Subrecipient's Representative Title

Thomas Tombarello

4/22/2022

Subrecipient Name

Date

EXHIBIT H

-CERTIFICATION

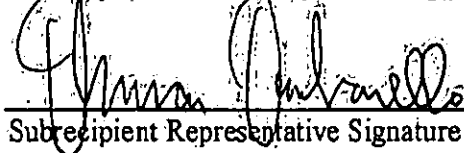
**PUBLIC LAW 103-227, PART C
ENVIRONMENTAL TOBACCO SMOKE-**

Public Law 103227, Part C Environmental Tobacco Smoke, also known as the Pro Children Act of 1994, requires that smoking not be permitted in any portion of any indoor facility routinely owned or leased or contracted for by an entity and used routinely or regularly for provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment.

Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

By signing and submitting this Grant Agreement the Subrecipient certifies that it will comply with the requirements of the Act.

The Subrecipient further agrees that it will require the language of this certification be included in any subawards which contain provisions for the children's services and that all Subrecipients shall certify accordingly.


Subrecipient Representative Signature

Rockingham County Board of Commissioners, Chair
Subrecipient's Representative Title

Thomas Tombarello
Subrecipient Name

4/22/2022
Date

EXHIBIT I

-Assurance Of Compliance Nondiscrimination In Federally Assisted Programs-

OMB Burden Disclosure Statement-

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget (OMB), Paperwork Reduction Project (1910-0400), Washington, DC 20503.

The Subrecipient agrees to comply with Title VI of the Civil Rights Act of 1964 (Pub. L. 88-352), Title IX of the Education Amendments of 1972, as amended, (Pub. L. 92-318, Pub. L. 93-568, and Pub. L. 94-482), Section 504 of the Rehabilitation Act of 1973 (Pub. L. 93-112), the Age Discrimination Act of 1975 (Pub. L. 94-135), Title VIII of the Civil Rights Act of 1968 (Pub. L. 90-284). In accordance with the above laws and regulations issued pursuant thereto, the Subrecipient agrees to assure that no person in the United States shall, on the ground of race, color, national origin, sex, age, or disability, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity in which the Subrecipient receives Federal assistance.

Applicability and Period of Obligation In the case of any service, financial aid, covered employment, equipment, property, or structure provided, leased, or improved with Federal assistance extended to the Subrecipient by DOJ with federal CARES Act funds, this assurance obligates the Subrecipient for the period during which Federal assistance is extended. In the case of any transfer of such service, financial aid, equipment, property, or structure, this assurance obligates the transferee for the period during which Federal assistance is extended. If any personal property is so provided, this assurance obligates the Subrecipient for the period during which it retains ownership or possession of the property.

Employment Practices Where a primary objective of the Federal assistance is to provide employment or where the Subrecipient's employment practices affect the delivery of services in programs or activities resulting from Federal assistance extended by DOJ, the Subrecipient agrees not to discriminate on the ground of race, color, national origin, sex, age, or disability, in its employment practices. Such employment practices may include, but are not limited to, recruitment, advertising, hiring, layoff or termination, promotion, demotion, transfer, rates of pay, training and participation in upward mobility programs, or other forms of compensation and use of facilities.

Subrecipient Assurance The Subrecipient shall require any individual, organization, or other entity with whom it subcontracts, subgrants, or subleases for the purpose of providing any service, financial aid, equipment, property, or structure to comply with laws and regulations cited above. To this end, the subrecipient shall be required to sign a written assurance form; however, the obligation of both recipient and subrecipient to ensure compliance is not relieved by the collection or submission of written assurance forms.

Data Collection and Access to Records The Subrecipient agrees to compile and maintain

EXHIBIT I

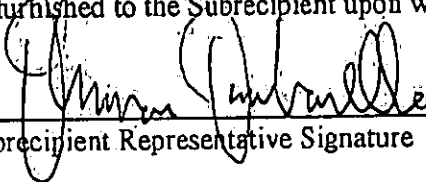
information pertaining to programs or activities developed as a result of the Subrecipient's receipt of Federal assistance from DOJ. Such information shall include, but is not limited to the following: (1) the manner in which services are or will be provided and related data necessary for determining whether any persons are or will be denied such services on the basis of prohibited discrimination; (2) the population eligible to be served by race, color, national origin, sex, age and disability; (3) data regarding covered employment including use or planned use of bilingual public contact employees serving beneficiaries of the program where necessary to permit effective participation by beneficiaries unable to speak or understand English; (4) the location of existing or proposed facilities connected with the program and related information adequate for determining whether the location has or will have the effect of unnecessarily denying access to any person on the basis of prohibited discrimination; and (5) the present or proposed membership by race, color, national origin, sex, age and disability in any planning or advisory body which is an integral part of the program.

The Subrecipient agrees to submit requested data to DOJ, the U.S. Department of Treasury or OMB regarding programs and activities developed by the Subrecipient from the use of CARES Act funds extended by DOJ upon request. Facilities of the Subrecipient (including the physical plants, buildings, or other structures) and all records, books, accounts, and other sources of information pertinent to the Subrecipient's compliance with the civil rights laws shall be made available for inspection during normal business hours on request of an officer or employee of DOJ, the U.S. Department of Treasury or OMB specifically authorized to make such inspections.

This assurance is given in consideration of and for the purpose of obtaining any and all Federal grants, loans, contracts (excluding procurement contracts), property, discounts or other Federal assistance extended after the date hereof, to the Subrecipient by DOJ including installment payments on account after such date of application for Federal assistance which are approved before such date. The Subrecipient recognizes and agrees that such Federal assistance will be extended in reliance upon the representations and agreements made in this assurance, and that the United States shall have the right to seek judicial enforcement of this assurance. This assurance is binding on the Subrecipient, the successors, transferees, and assignees, as well as the person(s) whose signatures appear below and who are authorized to sign this assurance on behalf of the Subrecipient.

Subrecipient Certification

The Subrecipient certifies that it has complied, or that, within 90 days of the date of the grant, it will comply with all applicable requirements of 10 C.F.R. § 1040.5 (a copy will be furnished to the Subrecipient upon written request to DOJ).


Subrecipient Representative Signature

Rockingham County Board of Commissioners, Chair
Subrecipient's Representative Title

Thomas Toimbarello
Subrecipient Name

4/22/2022
Date

EXHIBIT J

-CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) COMPLIANCE-

The Federal Funding Accountability and Transparency Act (FFATA) requires Subrecipients of individual Federal grants equal to or greater than \$30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$30,000 or more. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), DOJ must report the following information for any grant award subject to the FFATA reporting requirements:

- 1) Name of entity
- 2) Amount of award
- 3) Funding agency
- 4) NAICS code for contracts / CFDA program number for grants
- 5) Program source
- 6) Award title descriptive of the purpose of the funding action
- 7) Location of the entity
- 8) Principle place of performance
- 9) Unique identifier of the entity (DUNS #)
- 10) Total compensation and names of the top five executives if:
 - a. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - b. Compensation information is not already available through reporting to the SEC.

Subrecipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of the Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), and further agrees to have one of the Subrecipient's representative(s), as identified in Sections 1.11 of the Grant Agreement execute the following Certification:

The below named Subrecipient agrees to provide needed information as outlined above to DOJ and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

EXHIBIT J

Thomas Tombarello
Subrecipient Representative Signature

Rockingham County Board of Commissioners, Chair
Subrecipient's Representative Title

Thomas Tombarello
Subrecipient Name

4/22/2022
Date

As the Subrecipient identified in Section 1.3 of the Grant Agreement, I certify that the responses to the below listed questions are true and accurate.

1. The DUNS number for your entity is: 073970121

2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

X NO YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

 NO YES

If the answer to #3 above is YES, stop

If the answer to #3 above is NO, please answer the following:

4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

EXHIBIT K

EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES

I, Thomas Tombarello [responsible official], certify that:

Rockingham County Attorney's Office has completed the EEO reporting tool

certification within the last two years at: <https://ojp.gov/about/ocr/faq-eeop.htm> on

4/12/2022 [date]

It is understood that subrecipients which are exempt from filing the EEOP Utilization Report including non-profits and subrecipients with less than 50 employees must file a declaration claiming exemption at least once every two years with the Office for Justice Programs; Office of Civil Rights at the above web address.

EEOP Training Requirements for Subrecipients

Julie Hoyt - HR Manager [official that completed training] has completed

the EEOP training at <https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm> on:

4/12/2022 [date]. The EEOP training must be completed at least once every two years.

DOJ Discrimination Complaint Process

If individuals believe they may have been discriminated against by the NH Department of Justice or by an organization that receives federal funding from the NH Department of Justice based on their race, color, national origin, religion, sex, disability, age, sexual orientation or gender identity should print and complete a complaint form that can be found at: Civil Rights | Grants Management Unit | NH Department of Justice

Subrecipient Discrimination Complaint Process

I further certify that: the Subrecipient will comply with applicable federal civil rights laws that prohibit discrimination in employment and in the delivery of services and has a policy or written procedure in place for accepting discrimination based complaints from employees and program beneficiaries and that policy/procedure must be made publically available to program beneficiaries or prospective beneficiaries.

EXHIBIT K

Certified Standard Assurances

On behalf of the Subrecipient, and in support of this application for a grant or cooperative agreement, I certify under penalty of perjury to the U.S. Department of Justice ("Department"), that all of the following are true and correct:

- (1) I have the authority to make the following representations on behalf of myself and the Subrecipient. I understand that these representations will be relied upon as material in any Department decision to make an award to the Subrecipient based on its application.
- (2) I certify that the Subrecipient has the legal authority to apply for the federal assistance sought by the application, and that it has the institutional, managerial, and financial capability (including funds sufficient to pay any required non-federal share of project costs) to plan, manage, and complete the project described in the application properly.
- (3) I assure that, throughout the period of performance for the award (if any) made by the Department based on the application—
 - a. the Subrecipient will comply with all award requirements and all federal statutes and regulations applicable to the award;
 - b. the Subrecipient will require all subrecipients to comply with all applicable award requirements and all applicable federal statutes and regulations; and
 - c. the Subrecipient will maintain safeguards to address and prevent any organizational conflict of interest, and also to prohibit employees from using their positions in any manner that poses, or appears to pose, a personal or financial conflict of interest.
- (4) The Subrecipient understands that the federal statutes and regulations applicable to the award (if any) made by the Department based on the application specifically include statutes and regulations pertaining to civil rights and nondiscrimination, and, in addition—
 - a. the Subrecipient understands that the applicable statutes pertaining to civil rights will include section 601 of the Civil Rights Act of 1964 (42 U.S.C. § 2000d); section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794); section 901 of the Education Amendments of 1972 (20 U.S.C. § 1681); and section 303 of the Age Discrimination Act of 1975 (42 U.S.C. § 6102);
 - b. the Subrecipient understands that the applicable statutes pertaining to nondiscrimination may include section 809(c) of Title I of the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); section 1407(e) of the Victims of Crime Act of 1984 (34 U.S.C. § 20110(e)); section 299A(b) of the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); and that the grant condition set out at section 40002(b)(13) of the Violence Against Women Act (34 U.S.C. § 12291(b)(13)), which will apply to all awards made by the Office on Violence Against Women, also may apply to an award made otherwise;

EXHIBIT K

- c. the Subrecipient understands that it must require any pass-through subrecipient to comply with all such applicable statutes (and associated regulations); and
- d. on behalf of the Subrecipient, I make the specific assurances set out in 28 C.F.R. §§ 42.105 and 42.204.

(5) The Subrecipient also understands that (in addition to any applicable program-specific regulations and to applicable federal regulations that pertain to civil rights and nondiscrimination) the federal regulations applicable to the award (if any) made by the Department based on the application may include, but are not limited to, 28 C.F.R. Part 2800 (the DOJ "Part 200 Uniform Requirements") and 28 C.F.R. Parts 22 (confidentiality - research and statistical information), 23 (criminal intelligence systems), 38 (regarding faith-based or religious organizations participating in federal financial assistance programs), and 46 (human subjects protection).

(6) I assure that the Subrecipient will assist the Department as necessary (and will require subrecipients and contractors to assist as necessary) with the Department's compliance with section 106 of the National Historic Preservation Act of 1966 (54 U.S.C. § 306108), the Archeological and Historical Preservation Act of 1974 (54 U.S.C. §§ 312501-312508), and the National Environmental Policy Act of 1969 (42 U.S.C. §§ 4321-4335), and 28 C.F.R. Parts 61 (NEPA) and 63 (floodplains and wetlands).

(7) I assure that the Subrecipient will give the Department and the Government Accountability Office, through any authorized representative, access to, and opportunity to examine, all paper or electronic records related to the award (if any) made by the Department based on the application.

(8) If this application is for an award from the National Institute of Justice or the Bureau of Justice Statistics pursuant to which award funds may be made available (whether by the award directly or by any subaward at any tier) to an institution of higher education (as defined at 34 U.S.C. § 10251(a)(17)), I assure that, if any award funds actually are made available to such an institution, the Subrecipient will require that, throughout the period of performance—

- a. each such institution comply with any requirements that are imposed on it by the First Amendment to the Constitution of the United States; and
- b. subject to par. a, each such institution comply with its own representations, if any, concerning academic freedom, freedom of inquiry and debate, research independence, and research integrity, at the institution; that are included in promotional materials; in official statements, in formal policies, in applications for grants (including this award application); for accreditation, or for licensing, or in submissions relating to such grants, accreditation, or licensing, or that otherwise are made or disseminated to students, to faculty, or to the general public.

(9) I assure that, if the Subrecipient is a governmental entity, with respect to the award (if any) made by the Department based on the application—

EXHIBIT K

- a. it will comply with the requirements of the Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (42 U.S.C §§ 4601-4655), which govern the treatment of persons displaced as a result of federal and federally-assisted programs; and
- b. it will comply with requirements of 5 U.S.C. §§ 1501-1508 and 7324-7328, which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by federal assistance.

(10) If the Subrecipient applies for and receives an award from the Office of Community Oriented Policing Services (COPS Office), I assure that as required by 34 U.S.C. § 10382(c)(11), it will, to the extent practicable and consistent with applicable law--including, but not limited to, the Indian Self-Determination and Education Assistance Act--seek, recruit, and hire qualified members of racial and ethnic minority groups and qualified women in order to further effective law enforcement by increasing their ranks within the sworn positions, as provided under 34 U.S.C. § 10382(c)(11).

(11) If the Subrecipient applies for and receives a DOJ award under the STOP School Violence Act program, I assure as required by 34 U.S.C. § 10552(a)(3), that it will maintain and report such data, records, and information (programmatic and financial) as DOJ may reasonably require.

I acknowledge that a materially false, fictitious, or fraudulent statement (or concealment or omission of a material fact) in this certification, or in the application that it supports, may be the subject of criminal prosecution (including under 18 U.S.C. §§ 1001 and/or 1621, and/or 34 U.S.C. §§ 10271-10273), and also may subject me and the Subrecipient to civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. §§ 3729-3730 and 3801-3812). I also acknowledge that the Department's awards, including certifications provided in connection with such awards, are subject to review by the Department, including by its Office of the Inspector General.

Thomas Tombarello

Name of Authorized Signor

Signature

Rockingham County Board of Commissioners, Chair

Title of Authorized Signor

4/22/2022

Date

Rockingham County

Thomas Tombarello, Chair
Brian Chirichiello, Vice Chair
Kate Coyle, Clerk
commissioners@co.rockingham.nh.us



Board of Commissioners
119 North Road
Brentwood, NH 03833
Telephone: 603-679-9350
Facsimile: 603-679-9354
www.co.rockingham.nh.us

CERTIFICATE OF AUTHORITY for the COUNTY of ROCKINGHAM

I, Kathryn Coyle, Clerk of the Rockingham County Board of Commissioners, do hereby certify that:

1. The Board of Commissioners authorizes the Chair of the Board of Commissioners to execute any documents which may be necessary to enter into contracts between the New Hampshire Department of Justice and the Rockingham County Attorney's Office;
2. This authorization was in full force and effect on the date the contract was signed by the County representative on April 14, 2022 and for a minimum of thirty days thereafter;
3. This authorization has not been revoked, annulled or amended in any manner whatsoever, and remains in full force and effect as of the date hereof; and
4. The following now occupies the office indicated above: Thomas Tombarello

IN WITNESS WHEREOF, I have hereunto set my hand as the Commission Clerk this 14th day of April, 2022.

Kathryn Coyle
Clerk, Rockingham County Board of Commissioners

STATE OF NEW HAMPSHIRE
COUNTY OF ROCKINGHAM



CERTIFICATE OF COVERAGE

The New Hampshire Public Risk Management Exchange (Primex³) 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, Primex³ is authorized to provide pooled risk management programs established for the benefit of political subdivisions in the State of New Hampshire.

Each member of Primex³ is entitled to the categories of coverage set forth below. In addition, Primex³ 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 Primex³, including but not limited to the final and binding resolution of all claims and coverage disputes before the Primex³ 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 Primex³. 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.

Participating Member: Rockingham County 119 North Road Brentwood, NH 03833		Member Number: 609	Company Affording Coverage: NH Public Risk Management Exchange - Primex ³ Bow Brook Place 46 Donovan Street Concord, NH 03301-2624	
--	--	------------------------------	--	--

X	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"/>	General Liability (Occurrence Form) Professional Liability (describe) <div style="display: flex; justify-content: space-around;"><input type="checkbox"/> Claims Made <input type="checkbox"/> Occurrence</div>	1/1/2022	1/1/2023	Each Occurrence	\$ 5,000,000
				General Aggregate	\$ 5,000,000
				Fire Damage (Any one fire)	
				Med Exp (Any one person)	
<input type="checkbox"/>	Automobile Liability Deductible Comp and Coll: \$1,000 <input type="checkbox"/> Any auto			Combined Single Limit (Each Accident)	
				Aggregate	
<input type="checkbox"/>	Workers' Compensation & Employers' Liability			Statutory	
				Each Accident	
				Disease - Each Employee	
				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.

CERTIFICATE HOLDER:	Additional Covered Party	Loss Payee	Primex³ - NH Public Risk Management Exchange
New Hampshire Department of Justice 33 Capitol Street Concord, NH 03301			By: <i>Mary Beth Purcell</i>
			Date: 4/18/2022 mpurcell@nhprimex.org
			Please direct inquiries to: Primex³ Claims/Coverage Services 603-225-2841 phone 603-228-3833 fax

CERTIFICATE OF INSURANCE

Name of Self-Insured Employer: ROCKINGHAM COUNTY

Current Mailing Address: 119 NORTH RD., BRENTWOOD, NH 03833

Policy Number: SP 4066212

Effective Date of Certificate: January 01, 2022

Length of Term of Policy: 1(One) year

Insured's Retention: \$ 1,000,000 Specific Excess Self-Insured Retention Per Occurrence
Specific Excess Limit: Statutory
Employers' Liability Limit: \$ 1,000,000 Per Occurrence and Aggregate

Aggregate Per Policy Term Amount: N/A

Business Name of Insurance Company:

SAFETY NATIONAL CASUALTY CORPORATION
Insurance Company

Authorized Representative:


SETH A. SMITH
For Insurance Company Representative

Title of Authorized Representative:

EXECUTIVE VICE PRESIDENT UNDERWRITING
Title of Representative

Date: 01/19/2022

0135 00 1297 (XWC)

NEW HAMPSHIRE AMENDATORY ENDORSEMENT

In consideration of the payment of premium and adherence by both parties to the terms of this Agreement, it is hereby understood and agreed as follows:

This policy is changed to provide:

No. 1

This policy insures payment of Workmen's Compensation, within the financial limits established by its provisions, pursuant to Revised Statutes Annotated, Chapter 281, as amended.

No. 2

In the event the Insured has failed to fulfill all his obligations under the Workmen's Compensation Law, the Insurer shall, at the direction of the Commission of Labor, deposit any money to be received by the Insured under the provisions of this policy in such bank as said Commissioner may determine, such money to be held in trust for the payment of any liabilities incurred by the Insured pursuant to Chapter 281, as amended.

No. 3

Any money to be paid to the Insured by the Insurer under the provisions of this policy or any money directed by the Commissioner of Labor to be deposited in a bank to be held in trust shall not be assignable, attachable or be liable in any way for the debt of the Insured unless incurred under Chapter 281 of the Workmen's Compensation Law, except in the event of the Insured's bankruptcy and the U.S. Bankruptcy court assumes jurisdiction over this policy.

No. 4

If either party to this policy desires to cancel said policy, such cancellation shall become effective for a period of 45 days (30 days if cancellation is for non-payment of premium) from date of filing of notice with the Department of Labor, State of New Hampshire, 95 Pleasant Street, State Office Park South, Concord, New Hampshire 03301.

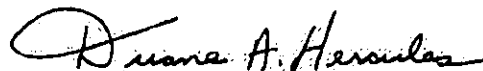
All other terms, conditions, agreements and stipulations remain unchanged.

Attached to and forming a part of Excess Workers' Compensation and Employers' Liability Insurance Agreement No. SP 4066212, issued by SAFETY NATIONAL CASUALTY CORPORATION of St. Louis, Missouri to ROCKINGHAM COUNTY, dated January 01, 2022.

SAFETY NATIONAL CASUALTY CORPORATION



Secretary




President

GRANT AGREEMENT

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

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		1.2. State Agency Address 33 Capitol Street, Concord, NH 03301	
1.3. Grantee Name Belknap County Attorney's Office		1.4. Grantee Address 64 Court Street Laconia, NH 03246	
1.5. Grantee Phone # (603) 527-5440	1.6. Account Number 02-20-20-201510- 2479-072-500574	1.7. Completion Date 09/30/2023	1.8. Grant Limitation \$ 85,226
1.9. Grant Officer for State Agency Kathleen Carr		1.10. State Agency Telephone Number (603) 271-3658	
If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Grantee Signature 1 		1.12. Name & Title of Grantee Signor 1 Andrew Livernois, Belknap County Attorney	
Grantee Signature 2		Name & Title of Grantee Signor 2	
Grantee Signature 3		Name & Title of Grantee Signor 3	
1.13. State Agency Signature(s) Kathleen Carr		1.14. Name & Title of State Agency Signor(s) Kathleen Carr, Director of Administration	
1.15. Approval by Attorney General (Form, Substance and Execution) (If G & C approval required) By: <i>Takhmina Rakhmatova</i> Assistant Attorney General, On: 4/22/2022			
1.16. Approval by Governor and Council (if applicable) By: _____ On: / /			

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

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

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

EXHIBIT A

-SPECIAL PROVISIONS-

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

1. The Subrecipient must certify that Limited English Proficiency persons have meaningful access to any services provided by this program. National origin discrimination includes discrimination on the basis of limited English proficiency (LEP). Meaningful access may entail providing language assistance services, including oral and written translation when necessary. The U.S. Department of Justice has issued guidance for grantees to help them comply with these requirements. The guidance document can be accessed on the Internet at www.lep.gov.
2. The Subrecipient assures that in the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination within the three years prior to the receipt of the federal financial assistance and after a due process hearing against the Subrecipient on the grounds of race, color, religion, national origin, sex, age, or disability, a copy of the finding will be submitted to the New Hampshire Department of Justice, Grants Management Unit and to the U.S. Department of Justice, Office for Civil Rights, Office of Justice Programs, 810 7th Street, NW, Washington, D.C. 20531. For additional information regarding your obligations under civil rights please reference the state website at <http://www.doj.nh.gov/grants-management/civil-rights.htm> and understand if you are awarded funding from this office, civil rights compliance will be monitored by this office, and the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice.
3. The Subrecipient will comply (and will require any subrecipients or contractors to comply) with any applicable nondiscrimination provisions, which may include the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); the Victims of Crime Act (34 U.S.C. § 20110(e)); the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); the Violence Against Women Act (34 U.S.C. § 12291(b)(13)); the Civil Rights Act of 1964 (42 U.S.C. § 2000d); the Indian Civil Rights Act (25 U.S.C. §§ 1301-1303); the Rehabilitation Act of 1973 (29 U.S.C. § 794); the Americans with Disabilities Act of 1990 (42 U.S.C. §§ 12131-34); the Education Amendments of 1972 (20 U.S.C. §§ 1681, 1683, 1685-86); and the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101-07). It will also comply with Ex. Order 13279, Equal Protection of the Laws for Faith-Based and Community Organizations; Executive Order 13559, Fundamental Principles and Policymaking Criteria for Partnerships With Faith-Based and Other Neighborhood Organizations; and the DOJ implementing regulations at 28 C.F.R. Part 38.
4. Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the marketplace. The current consultant limit is \$650 per day or \$81.25 per hour. When the rate exceeds the limit for an 8-hour day, or

EXHIBIT A

a proportionate hourly rate (excluding travel and subsistence costs), a written prior approval is required. Prior approval requests require additional justification.

5. The Subrecipient agency agrees that, should they employ a former member of the NH Department of Justice (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.

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

7. 2 CFR 200 as amended (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards)

are considered legally binding and enforceable documents under this contract. The DOJ reserves the right to use any legal remedy at its disposal including, but not limited to, disallowance of costs or withholding of funds.

8. To the extent required to comply with 2 CFR 200, Subpart F - Audit Requirements, Subrecipient shall complete an audit at the end of the Subrecipient's fiscal year ending after June 30, 2022

The audit report shall include a schedule of prior year's questioned costs along with a response to the current status of the prior year's questioned costs. Copies of all management letters written as a result of the audit along with the audit report shall be forwarded to DOJ within one month of the time of receipt by the Subrecipient accompanied by an action plan, if applicable, for each finding or questioned cost.

9. The costs charged under this contract shall be determined as allowable under the direct cost principles

detailed in 2 CFR 200 Subpart E – Cost Principles.

10. Notwithstanding paragraph 7.1 and 7.2 of the standard provisions,

program and financial records pertaining to this contract shall be retained by the Subrecipient for 5 (five) years from the date of submission of the final expenditure report as per requirements from the Treasury Office of Inspector General.

11. RESTRICTION ON ADDITIONAL FUNDING

It is understood and agreed between the parties that no portion of the "Grant" funds may be used for the purpose of obtaining additional Federal funds under any other law of the United States, except if authorized under that law."

12. ASSURANCES/CERTIFICATIONS

EXHIBIT A

The following are attached and signed: Certification Regarding Drug-Free Workplace Requirements; Certification Regarding Lobbying; Certification Regarding Debarment, Suspension and Other Responsibility Matters; Certification Regarding the Americans With Disabilities Act Compliance; Certification Regarding

Environmental Tobacco Smoke; Assurance of Compliance Nondiscrimination in Federally Assisted Programs; and Certification Regarding the Federal Funding Accountability and Transparency Compliance."

13. COPELAND ANTI-KICKBACK ACT

All contracts in excess of \$2,000.00 for construction or repair using funds under this grant shall include a provision for compliance with Copeland "Anti-Kickback" Act (18 USC 874) as supplemented in Department of Labor Regulations (29 CFR, Part 3). This Act provides that each Subrecipient, subcontractor or Subrecipient shall be prohibited from inducing, by any means, any person employed in the construction, completion or repair of public work, to give up any part of the compensation to which he is otherwise entitled. The Subrecipient should report all suspected violations to DOJ.

14. PROCUREMENT

Subrecipient shall comply with all provisions of 2 CFR 200 Subpart D – Post Federal Award Requirements – Procurement Standards, with special emphasis on financial procurement (2 CFR 200 Subpart F – Audit Requirements) and property management (2 CFR 200 Subpart D – Post Federal Award Requirements – Property Standards)

15. CLOSE OUT OF CONTRACT

Subrecipient shall submit a final report electronically to the DOJ grant officer by e-mail or other electronic means subsequently designated by DOJ of the uses of the grant funds through June 30, 2023, and shall break down the reporting by facility location at the town level. In the event that Subrecipient has not demonstrated that the grant funds have not been expended for allowable costs of at least the amount of this grant, the excess grant funds shall not be paid and will lapse.

16. Requirement to report actual or imminent breach of personally identifiable information (PII)

Any "subrecipient" at any tier must have written procedures in place to respond in the event of an actual or imminent "breach" (OMB M-17-12) if it (or a subrecipient)--(1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of "personally identifiable information (PII)" (2 CFR 200.79) within the scope of an OJP grant-funded program or activity, or (2) uses or operates a "Federal information system" (OMB Circular A-130).

The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to the New Hampshire Department of Justice, Grants Management Unit by the end of the business day in which the breach becomes known.

17. Employment eligibility verification for hiring under the award

1. The recipient (and any subrecipient at any tier) must—

EXHIBIT A

A. Ensure that, as part of the hiring process for any position within the United States that is or will be funded (in whole or in part) with award funds, the subrecipient properly verifies the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. 1324a(a)(1) and (2).

B. Notify all persons associated with any subrecipient who are or will be involved in activities under this award of both--

1. this award requirement for verification of employment eligibility, and
2. the associated provisions in 8 U.S.C. 1324a(a)(1) and (2) that, generally speaking, make it unlawful, in the United States, to hire (or recruit for employment) certain aliens.

C. Provide training (to the extent necessary) to those persons required by this condition to be notified of the award requirement for employment eligibility verification and of the associated provisions of 8 U.S.C. 1324a(a)(1) and (2).

D. As part of the recordkeeping for the award (including pursuant to the Part 200 Uniform Requirements), maintain records of all employment eligibility verifications pertinent to compliance with this award condition in accordance with Form 1-9 record retention requirements, as well as records of all pertinent notifications and trainings.

2. Monitoring

The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.

3. Allowable costs

To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions designed to ensure compliance with this condition.

4. Rules of construction

A. Staff involved in hiring process

For purposes of this condition, persons "who are or will be involved in activities under this award" specifically includes (without limitation) any and all subrecipient officials or other staff who are or will be involved in the hiring process with respect to a position that is or will be funded (in whole or in part) with award funds.

B. Employment eligibility confirmation with E-verify

For purpose of satisfying the requirement of this condition regarding verification of employment eligibility, any subrecipient may choose to participate in, and use, E-Verify (www.e-verify.gov), provided an appropriate person authorized to act on behalf of the subrecipient uses E-Verify (and follows the proper E-Verify procedures, including in the event of a "Tentative Nonconfirmation" or a "Final Nonconfirmation") to confirm employment eligibility for each hiring for a position in the United States that is or will be funded (in whole or in part) with award funds.

C. "United States" specifically includes the District of Columbia, Puerto Rico, Guam, the Virgin Islands of the United States, and the Commonwealth of the Northern Mariana Islands.

EXHIBIT A

D. Nothing in this condition shall be understood to authorize or require any subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

E. Nothing in this condition, including in paragraph 4.B., shall be understood to relieve any subrecipient at any tier, or any person or other entity, of any obligation otherwise imposed by law, including 8 U.S.C. 1324a(a)(1) and (2).

Questions about E-Verify should be directed to DHS. For more information about E-Verify visit the E-Verify website (<https://www.e-verify.gov/>) or email E-Verify at E-Verify@dhs.gov. E-Verify employer agents can email E-Verify at E-VerifyEmployerAgent@dhs.gov.

Questions about the meaning or scope of this condition should be directed to OJP, before award acceptance.

18. The subrecipient agrees to submit quarterly performance reports

On the performance metrics identified by NHDOJ, and in the manner required by NHDOJ. This information on the activities supported by the award funding will assist in assessing the effects that VOCA Victim Assistance funds have had on services to crime victims within the jurisdiction.

19. Determination of suitability to interact with participating minors

SCOPE. This condition applies to this award if it is indicated -- in the application for the award (as approved by DOJ)(or in the application for any subaward, at any tier), the DOJ funding announcement (solicitation), or an associated federal statute -- that a purpose of some or all of the activities to be carried out under the award (whether by a subrecipient at any tier) is to benefit a set of individuals under 18 years of age.

Any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status.

The details of this requirement are posted on the OJP web site at <https://ojp.gov/funding/Explore/Interact-Minors.htm> (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

20. Certification Regarding EEOP Required

Within 30 days from the date of the award, the Subrecipient will submit for approval, an acceptable Equal Employment Opportunity Plan (EEOP) as required by 28 CFR 42.301 et seq. or a Certification Form to the Office of Civil Rights, Office of Justice Programs, US DOJ at 810 7th Street, NW, Washington, DC 20531. Failure to submit an approved EEOP or Certification of exemption is a violation of the Program Guidelines and Conditions and may result in suspension or termination of funding, until such time as the Subrecipient is in compliance. The EEOP reporting tool and instructions can be found at: https://ojp.gov/about/ocr/faq_eeop.htm

21. Requirements related to "de minimis" indirect cost rate

A recipient that is eligible under the Part 200 Uniform Requirements and other applicable law to use

EXHIBIT A

the "de minimis" indirect cost rate described in 2 C.F.R. 200.414(1), and that elects to use the "de minimis" indirect cost rate, must advise OJP in writing of both its eligibility and its election, and must comply with all associated requirements in the Part 200 Uniform Requirements. The "de minimis" rate may be applied only to modified total direct costs (MTDC) as defined by the Part 200 Uniform Requirements.

EXHIBIT B

-SCOPE OF SERVICES-

1. The Subrecipient shall receive a grant from the New Hampshire Department of Justice (DOJ) for expenses incurred and services provided for direct victim services provided by the Victim/Witness Program to include expenses for personnel, travel, training, and benefits.
2. The Subrecipient shall be reimbursed by the DOJ based on expenditures described in Exhibit C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.*
3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) years after the close of the Federal Grant.
4. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
5. All correspondence and submittals shall be directed to:
NH Department of Justice
Grants Management Unit
33 Capitol Street
Concord, NH 03301
603-271-7820 or Rhonda.J.Beauchemin@doj.nh.gov

EXHIBIT C

- PAYMENT TERMS-

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT B.
2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.
3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form G-1 section 1.8.
 - 3a. The Subrecipient shall be awarded an amount not to exceed \$85,226.00 of the total Grant Limitation from Governor and Council approval or 07/01/2022, whichever is later, to 06/30/2023, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.
 - 3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to three months. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.
4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval, or after 06/30/2023 or, if a grant extension is approved, after 09/30/2023.

EXHIBIT D

- DRUG-FREE WORKPLACE-

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Subrecipient's representative, as identified in Sections 1.11 of the Grant Agreement execute the following Certification:

Certification Regarding Drug Free Workplace

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989, regulations were amended and published as Part II of the May 25, 1990, Federal Register (pages 21681-21691), and require certification by Subrecipients (and by inference, sub-Subrecipients and sub-Subrecipients), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a Subrecipient (and by inference, sub-Subrecipients and sub-Subrecipients) that is a state may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each grant during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment. Subrecipients using this form should send it to:

Thomas Kaempfer
Department of Justice
33 Capitol St
Concord, NH 03301
Thomas.Kaempfer@doj.nh.gov

(A) The Subrecipient certifies that it will or will continue to provide a drug-free workplace by:

- (a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the Subrecipient's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
- (b) Establishing an ongoing drug-free awareness program to inform employees about—
 - (1) The dangers of drug abuse in the workplace;
 - (2) The Subrecipient's policy of maintaining a drug-free workplace;
 - (3) Any available drug counseling, rehabilitation, and employee assistance programs; and
 - (4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

EXHIBIT D

- (c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
- (d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will—
- (1) Abide by the terms of the statement; and
 - (2) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
- (e) Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
- (f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted—
- (1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - (2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, state, or local health, law enforcement, or other appropriate agency;
- (g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).
- (B) The Subrecipient may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.
- Place of Performance (street address, city, county, State, zip code) (list each location)

Check ☐ if there are workplaces on file that are not identified here.

Bellmap County Attorney's Office July 1, 2022 – September 30, 2023
Subrecipient Name Period Covered by this Certification

Andrew B. Livernois, Bellmap County Attorney
Name and Title of Authorized Subrecipient Representative

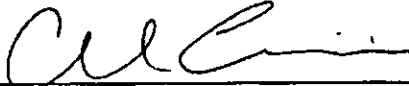
 4/22/22
Subrecipient Representative Signature Date

EXHIBIT E

-LOBBYING-

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Subrecipient's representative, as identified in Sections 1.11 and 1.12 of the Grant Agreement execute the following Certification:

CERTIFICATION REGARDING LOBBYING

Programs (indicate applicable program covered): American Rescue Plan Act

Contract Period: July 1, 2022 – September 30, 2023

The undersigned certifies, to the best of his or her knowledge and belief, that:

- (1) No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-Subrecipient or sub-Subrecipient).
- (2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-Subrecipient or sub-Subrecipient), the undersigned shall complete and submit Standard Form LLL, "Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-1.
- (3) The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.


Subrecipient Representative Signature


Subrecipient's Representative Title

Andrew B. Livermore
Subrecipient Name

04/22/22
Date

EXHIBIT F

-DEBARMENT-

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of Executive Office of the President, Executive Order 12529 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Subrecipient's representative, as identified in Sections 1.11 and 1.12 of the Grant Agreement execute the following Certification:

CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS - PRIMARY COVERED TRANSACTIONS

Instructions for Certification

- (1) By signing and submitting this Grant Agreement, the Subrecipient is providing the certification set out below.
- (2) The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the Subrecipient shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the DOJ determination whether to enter into this transaction. However, failure of the Subrecipient to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
- (3) The certification in this clause is a material representation of fact upon which reliance was placed when DOJ determined to enter into this transaction. If it is later determined that the Subrecipient knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DOJ may terminate this transaction for cause or default.
- (4) The Subrecipient shall provide immediate written notice to DOJ, to whom this Grant is submitted if at any time the Subrecipient learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
- (5) The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76.
- (6) The Subrecipient agrees by submitting this Grant that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DOJ.
- (7) The Subrecipient further agrees by submitting this Grant that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DOJ, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
- (8) A Subrecipient in a covered transaction may rely upon a certification of Subrecipient in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A Subrecipient may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Non-procurement List (of excluded parties).

EXHIBIT F

- (9) Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a Subrecipient is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

Except for transactions authorized under paragraph 6 of these instructions, if a Subrecipient in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DOJ may terminate this transaction for cause or default.

***Certification Regarding Debarment, Suspension, and Other
Responsibility Matters - Primary Covered Transactions***

- (1) The Subrecipient certifies to the best of its knowledge and belief, that it and its principals:
- (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - (b) have not within a three-year period preceding this Grant been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - (c) are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (1) (b) of this certification; and
 - (d) have not, within a three-year period preceding this Grant, had one or more public transactions (Federal, State or local) terminated for cause or default.
- (2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this Grant.



Subrecipient Representative Signature

Belknap County Attorney

Subrecipient's Representative Title:

Andrew B. Livernois

Subrecipient Name

04/22/22


Date

EXHIBIT G

-CERTIFICATION REGARDING THE
AMERICANS WITH DISABILITIES ACT COMPLIANCE-

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees by signature of the Subrecipient's representative as identified in Sections 1.11 and 1.12 of the Grant Agreement, to execute the following certification:

By signing and submitting this Grant Agreement the Subrecipient agrees to make reasonable efforts to comply with all applicable provisions of the Americans with Disabilities Act of 1990.

 Belknap County Attorney
Subrecipient Representative Signature Subrecipient's Representative Title

Andrew B. Livernors 04/22/22
Subrecipient Name Date

EXHIBIT H

-CERTIFICATION
PUBLIC LAW 103-227, PART C
ENVIRONMENTAL TOBACCO SMOKE-

Public Law 103227, Part C Environmental Tobacco Smoke, also known as the Pro Children Act of 1994, requires that smoking not be permitted in any portion of any indoor facility routinely owned or leased or contracted for by an entity and used routinely or regularly for provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment.

Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

By signing and submitting this Grant Agreement the Subrecipient certifies that it will comply with the requirements of the Act.

The Subrecipient further agrees that it will require the language of this certification be included in any subawards which contain provisions for the children's services and that all Subrecipients shall certify accordingly.



Subrecipient Representative Signature

Belknap County Attorney

Subrecipient's Representative Title

Andrew B. Livermore

Subrecipient Name

4/22/22

Date

EXHIBIT I

-Assurance Of Compliance Nondiscrimination In Federally Assisted Programs

OMB Burden Disclosure Statement-

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget (OMB), Paperwork Reduction Project (1910-0400), Washington, DC 20503.

The Subrecipient agrees to comply with Title VI of the Civil Rights Act of 1964 (Pub. L. 88-352), Title IX of the Education Amendments of 1972, as amended, (Pub. L. 92-318, Pub. L. 93-568, and Pub. L. 94-482), Section 504 of the Rehabilitation Act of 1973 (Pub. L. 93-112), the Age Discrimination Act of 1975 (Pub. L. 94-135), Title VIII of the Civil Rights Act of 1968 (Pub. L. 90-284). In accordance with the above laws and regulations issued pursuant thereto, the Subrecipient agrees to assure that no person in the United States shall, on the ground of race, color, national origin, sex, age, or disability, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity in which the Subrecipient receives Federal assistance.

Applicability and Period of Obligation In the case of any service, financial aid, covered employment, equipment, property, or structure provided, leased, or improved with Federal assistance extended to the Subrecipient by DOJ with federal CARES Act funds, this assurance obligates the Subrecipient for the period during which Federal assistance is extended. In the case of any transfer of such service, financial aid, equipment, property, or structure, this assurance obligates the transferee for the period during which Federal assistance is extended. If any personal property is so provided, this assurance obligates the Subrecipient for the period during which it retains ownership or possession of the property.

Employment Practices Where a primary objective of the Federal assistance is to provide employment or where the Subrecipient's employment practices affect the delivery of services in programs or activities resulting from Federal assistance extended by DOJ, the Subrecipient agrees not to discriminate on the ground of race, color, national origin, sex, age, or disability, in its employment practices. Such employment practices may include, but are not limited to, recruitment, advertising, hiring, layoff or termination, promotion, demotion, transfer, rates of pay, training and participation in upward mobility programs; or other forms of compensation and use of facilities.

Subrecipient Assurance The Subrecipient shall require any individual, organization, or other entity with whom it subcontracts, subgrants, or subleases for the purpose of providing any service, financial aid, equipment, property, or structure to comply with laws and regulations cited above. To this end, the subrecipient shall be required to sign a written assurance form; however, the obligation of both recipient and subrecipient to ensure compliance is not relieved by the collection or submission of written assurance forms.

Data Collection and Access to Records The Subrecipient agrees to compile and maintain

EXHIBIT I

information pertaining to programs or activities developed as a result of the Subrecipient's receipt of Federal assistance from DOJ. Such information shall include, but is not limited to the following: (1) the manner in which services are or will be provided and related data necessary for determining whether any persons are or will be denied such services on the basis of prohibited discrimination; (2) the population eligible to be served by race, color, national origin, sex, age and disability; (3) data regarding covered employment including use or planned use of bilingual public contact employees serving beneficiaries of the program where necessary to permit effective participation by beneficiaries unable to speak or understand English; (4) the location of existing or proposed facilities connected with the program and related information adequate for determining whether the location has or will have the effect of unnecessarily denying access to any person on the basis of prohibited discrimination; and (5) the present or proposed membership by race, color, national origin, sex, age and disability in any planning or advisory body which is an integral part of the program.

The Subrecipient agrees to submit requested data to DOJ, the U.S. Department of Treasury or OMB regarding programs and activities developed by the Subrecipient from the use of CARES Act funds extended by DOJ upon request. Facilities of the Subrecipient (including the physical plants, buildings, or other structures) and all records, books, accounts, and other sources of information pertinent to the Subrecipient's compliance with the civil rights laws shall be made available for inspection during normal business hours on request of an officer or employee of DOJ, the U.S. Department of Treasury or OMB specifically authorized to make such inspections.

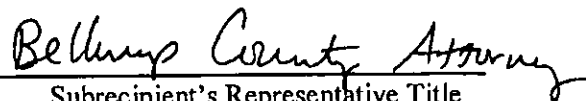
This assurance is given in consideration of and for the purpose of obtaining any and all Federal grants, loans, contracts (excluding procurement contracts), property, discounts or other Federal assistance extended after the date hereof, to the Subrecipient by DOJ including installment payments on account after such data of application for Federal assistance which are approved before such date. The Subrecipient recognizes and agrees that such Federal assistance will be extended in reliance upon the representations and agreements made in this assurance, and that the United States shall have the right to seek judicial enforcement of this assurance. This assurance is binding on the Subrecipient, the successors, transferees, and assignees, as well as the person(s) whose signatures appear below and who are authorized to sign this assurance on behalf of the Subrecipient.

Subrecipient Certification

The Subrecipient certifies that it has complied, or that, within 90 days of the date of the grant, it will comply with all applicable requirements of 10 C.F.R. § 1040.5 (a copy will be furnished to the Subrecipient upon written request to DOJ).



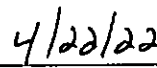
Subrecipient Representative Signature



Subrecipient's Representative Title



Subrecipient Name



Date

EXHIBIT J

-CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) COMPLIANCE-

The Federal Funding Accountability and Transparency Act (FFATA) requires Subrecipients of individual Federal grants equal to or greater than \$30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$30,000 or more. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), DOJ must report the following information for any grant award subject to the FFATA reporting requirements:

- 1) Name of entity
- 2) Amount of award
- 3) Funding agency
- 4) NAICS code for contracts / CFDA program number for grants
- 5) Program source
- 6) Award title descriptive of the purpose of the funding action
- 7) Location of the entity
- 8) Principle place of performance
- 9) Unique identifier of the entity (DUNS #)
- 10) Total compensation and names of the top five executives if:
 - a. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - b. Compensation information is not already available through reporting to the SEC.

Subrecipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of the Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), and further agrees to have one of the Subrecipient's representative(s), as identified in Sections 1.11 of the Grant Agreement execute the following Certification:

The below named Subrecipient agrees to provide needed information as outlined above to DOJ and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

EXHIBIT J

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Subrecipient Representative Signature

Bellknop County Attorney

Subrecipient's Representative Title

Andrew B. Livernais

Subrecipient Name

04/22/22

Date

As the Subrecipient identified in Section 1.3 of the Grant Agreement, I certify that the responses to the below listed questions are true and accurate.

1. The DUNS number for your entity is: 073980765

2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

☒ NO

☐ YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

☐ NO

☐ YES

If the answer to #3 above is YES, stop

If the answer to #3 above is NO, please answer the following:

4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

EXHIBIT K

-EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-

I, Andrew Livermore's [responsible official], certify that

Belknap County Attorney's Office has completed the EEO reporting tool

certification within the last two years at: https://ojp.gov/about/ocr/faq_eeop.htm on

Feb. 10, 2022 [date]

It is understood that subrecipients which are exempt from filing the EEOP Utilization Report including non-profits and subrecipients with less than 50 employees must file a declaration claiming exemption at least once every two years with the Office for Justice Programs; Office of Civil Rights at the above web address.

EEOP Training Requirements for Subrecipients

Andrew Livermore's [official that completed training] has completed

the EEOP training at <https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm> on:

Feb. 10, 2022 [date]. The EEOP training must be completed at least once every two years.

DOJ Discrimination Complaint Process

If individuals believe they may have been discriminated against by the NH Department of Justice or by an organization that receives federal funding from the NH Department of Justice based on their race, color, national origin, religion, sex, disability, age, sexual orientation or gender identity should print and complete a complaint form that can be found at: Civil Rights | Grants Management Unit | NH Department of Justice

Subrecipient Discrimination Complaint Process

I further certify that: the Subrecipient will comply with applicable federal civil rights laws that prohibit discrimination in employment and in the delivery of services and has a policy or written procedure in place for accepting discrimination based complaints from employees and program beneficiaries and that policy/procedure must be made publically available to program beneficiaries or prospective beneficiaries.

EXHIBIT K

Certified Standard Assurances

On behalf of the Subrecipient, and in support of this application for a grant or cooperative agreement, I certify under penalty of perjury to the U.S. Department of Justice ("Department"), that all of the following are true and correct:

- (1) I have the authority to make the following representations on behalf of myself and the Subrecipient. I understand that these representations will be relied upon as material in any Department decision to make an award to the Subrecipient based on its application.
- (2) I certify that the Subrecipient has the legal authority to apply for the federal assistance sought by the application, and that it has the institutional, managerial, and financial capability (including funds sufficient to pay any required non-federal share of project costs) to plan, manage, and complete the project described in the application properly.
- (3) I assure that, throughout the period of performance for the award (if any) made by the Department based on the application—
 - a. the Subrecipient will comply with all award requirements and all federal statutes and regulations applicable to the award;
 - b. the Subrecipient will require all subrecipients to comply with all applicable award requirements and all applicable federal statutes and regulations; and
 - c. the Subrecipient will maintain safeguards to address and prevent any organizational conflict of interest, and also to prohibit employees from using their positions in any manner that poses, or appears to pose, a personal or financial conflict of interest.
- (4) The Subrecipient understands that the federal statutes and regulations applicable to the award (if any) made by the Department based on the application specifically include statutes and regulations pertaining to civil rights and nondiscrimination, and, in addition—
 - a. the Subrecipient understands that the applicable statutes pertaining to civil rights will include section 601 of the Civil Rights Act of 1964 (42 U.S.C. § 2000d); section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794); section 901 of the Education Amendments of 1972 (20 U.S.C. § 1681); and section 303 of the Age Discrimination Act of 1975 (42 U.S.C. § 6102);
 - b. the Subrecipient understands that the applicable statutes pertaining to nondiscrimination may include section 809(c) of Title I of the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); section 1407(e) of the Victims of Crime Act of 1984 (34 U.S.C. § 20110(e)); section 299A(b) of the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); and that the grant condition set out at section 40002(b)(13) of the Violence Against Women Act (34 U.S.C. § 12291(b)(13)), which will apply to all awards made by the Office on Violence Against Women, also may apply to an award made otherwise;

EXHIBIT K

- c. the Subrecipient understands that it must require any pass-through subrecipient to comply with all such applicable statutes (and associated regulations); and
- d. on behalf of the Subrecipient, I make the specific assurances set out in 28 C.F.R. §§ 42.105 and 42.204.

(5) The Subrecipient also understands that (in addition to any applicable program-specific regulations and to applicable federal regulations that pertain to civil rights and nondiscrimination) the federal regulations applicable to the award (if any) made by the Department based on the application may include, but are not limited to, 2 C.F.R. Part 2800 (the DOJ "Part 200 Uniform Requirements") and 28 C.F.R. Parts 22 (confidentiality - research and statistical information), 23 (criminal intelligence systems), 38 (regarding faith-based or religious organizations participating in federal financial assistance programs), and 46 (human subjects protection).

(6) I assure that the Subrecipient will assist the Department as necessary (and will require subrecipients and contractors to assist as necessary) with the Department's compliance with section 106 of the National Historic Preservation Act of 1966 (54 U.S.C. § 306108), the Archeological and Historical Preservation Act of 1974 (54 U.S.C. §§ 312501-312508), and the National Environmental Policy Act of 1969 (42 U.S.C. §§ 4321-4335), and 28 C.F.R. Parts 61 (NEPA) and 63 (floodplains and wetlands).

(7) I assure that the Subrecipient will give the Department and the Government Accountability Office, through any authorized representative, access to, and opportunity to examine, all paper or electronic records related to the award (if any) made by the Department based on the application.

(8) If this application is for an award from the National Institute of Justice or the Bureau of Justice Statistics pursuant to which award funds may be made available (whether by the award directly or by any subaward at any tier) to an institution of higher education (as defined at 34 U.S.C. § 10251(a)(17)), I assure that, if any award funds actually are made available to such an institution, the Subrecipient will require that, throughout the period of performance—

- a. each such institution comply with any requirements that are imposed on it by the First Amendment to the Constitution of the United States; and
- b. subject to par. a, each such institution comply with its own representations, if any, concerning academic freedom, freedom of inquiry and debate, research independence, and research integrity, at the institution, that are included in promotional materials, in official statements, in formal policies, in applications for grants (including this award application), for accreditation, or for licensing, or in submissions relating to such grants, accreditation, or licensing, or that otherwise are made or disseminated to students, to faculty, or to the general public.

(9) I assure that, if the Subrecipient is a governmental entity, with respect to the award (if any) made by the Department based on the application—

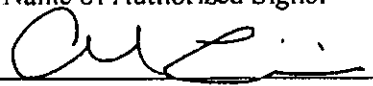
EXHIBIT K

- a. it will comply with the requirements of the Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (42 U.S.C §§ 4601-4655), which govern the treatment of persons displaced as a result of federal and federally-assisted programs; and
- b. it will comply with requirements of 5 U.S.C. §§ 1501-1508 and 7324-7328, which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by federal assistance.

(10) If the Subrecipient applies for and receives an award from the Office of Community Oriented Policing Services (COPS Office), I assure that as required by 34 U.S.C. § 10382(c)(11), it will, to the extent practicable and consistent with applicable law--including, but not limited to, the Indian Self-Determination and Education Assistance Act--seek, recruit, and hire qualified members of racial and ethnic minority groups and qualified women in order to further effective law enforcement by increasing their ranks within the sworn positions, as provided under 34 U.S.C. § 10382(c)(11).

(11) If the Subrecipient applies for and receives a DOJ award under the STOP School Violence Act program, I assure as required by 34 U.S.C. § 10552(a)(3), that it will maintain and report such data, records, and information (programmatic and financial) as DOJ may reasonably require.

I acknowledge that a materially false, fictitious, or fraudulent statement (or concealment or omission of a material fact) in this certification, or in the application that it supports, may be the subject of criminal prosecution (including under 18 U.S.C. §§ 1001 and/or 1621, and/or 34 U.S.C. §§ 10271-10273), and also may subject me and the Subrecipient to civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. §§ 3729-3730 and 3801-3812). I also acknowledge that the Department's awards, including certifications provided in connection with such awards, are subject to review by the Department, including by its Office of the Inspector General.

Andrew B. Liverusis
Name of Authorized Signor

Signature

Bellevue County Attorney
Title of Authorized Signor
4/22/22
Date

CERTIFICATE OF AUTHORITY

I, Peter Spanos, Chairman of the Belknap County Board of Commissioners do hereby certify that:

(1) At a duly noticed meeting, held on April 21, 2022, the Board of Commissioners voted to enter into a grant agreement with the New Hampshire Department of Justice (Account No. 02-20-20-201510-2479-072-500574) for a total amount of \$85,226.00.

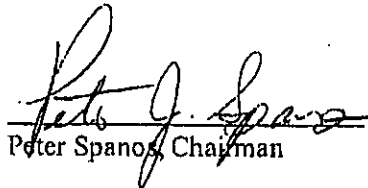
(2) The Board of Commissioners further authorizes the Belknap County Attorney to execute any documents which are necessary for this contract.

(3) This authorization has not been revoked, annulled or amended in any manner whatsoever, and remains in full force and effect as of the date hereof.

(4) The following person now occupies the office indicated above: Andrew B. Livernois.

(5) Andrew B. Livernois is authorized to sign the grant contract described above.

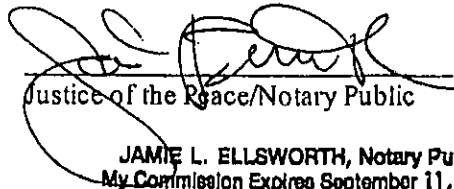
IN WITNESS WHEREOF, I have hereunto set my hand as the Chairman, this 21st day of April 2022.


Peter Spanos, Chairman

STATE OF NEW HAMPSHIRE
COUNT OF BELKNAP

On this 21st day of April 2022, before me Peter Spanos, the undersigned officer, personally appeared Peter Spanos, who acknowledged their self to be the Chairman for the Belknap County Board of Commissioners, 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
JAMIE L. ELLSWORTH, Notary Public
My Commission Expires September 11, 2025



CERTIFICATE OF COVERAGE

The New Hampshire Public Risk Management Exchange (Primex³) 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, Primex³ is authorized to provide pooled risk management programs established for the benefit of political subdivisions in the State of New Hampshire.

Each member of Primex³ is entitled to the categories of coverage set forth below. In addition, Primex³ 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 Primex³, including but not limited to the final and binding resolution of all claims and coverage disputes before the Primex³ 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 Primex³. 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.

Participating Member: Belknap County 34 County Drive Leconia, NH 03246	Member Number: <div style="text-align: center; font-size: 1.2em;">607</div>	Company Affording Coverage: NH Public Risk Management Exchange - Primex ³ 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, if Not								
<input checked="" type="checkbox"/> General Liability (Occurrence Form) Professional Liability (describe) <div style="display: flex; justify-content: space-around;"> <input type="checkbox"/> Claims Made <input type="checkbox"/> Occurrence </div>	1/1/2022	1/1/2023	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Each Occurrence</td> <td style="width: 40%;">\$ 5,000,000</td> </tr> <tr> <td>General Aggregate</td> <td>\$ 5,000,000</td> </tr> <tr> <td>Fire Damage (Any one fire)</td> <td></td> </tr> <tr> <td>Med Exp (Any one person)</td> <td></td> </tr> </table>	Each Occurrence	\$ 5,000,000	General Aggregate	\$ 5,000,000	Fire Damage (Any one fire)		Med Exp (Any one person)	
Each Occurrence	\$ 5,000,000										
General Aggregate	\$ 5,000,000										
Fire Damage (Any one fire)											
Med Exp (Any one person)											
<input type="checkbox"/> Automobile Liability Deductible Comp and Coll: <input type="checkbox"/> Any auto			<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Combined Single Limit (Each Accident)</td> <td style="width: 40%;"></td> </tr> <tr> <td>Aggregate</td> <td></td> </tr> </table>	Combined Single Limit (Each Accident)		Aggregate					
Combined Single Limit (Each Accident)											
Aggregate											
<input checked="" type="checkbox"/> Workers' Compensation & Employers' Liability	1/1/2022	1/1/2023	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"> <input checked="" type="checkbox"/> Statutory </td> <td style="width: 40%;"></td> </tr> <tr> <td>Each Accident</td> <td>\$2,000,000</td> </tr> <tr> <td>Disease - Each Employee</td> <td>\$2,000,000</td> </tr> <tr> <td>Disease - Policy Limit</td> <td></td> </tr> </table>	<input checked="" type="checkbox"/> Statutory		Each Accident	\$2,000,000	Disease - Each Employee	\$2,000,000	Disease - Policy Limit	
<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)			<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Blanket Limit, Replacement Cost (unless otherwise stated)</td> <td style="width: 40%;"></td> </tr> </table>	Blanket Limit, Replacement Cost (unless otherwise stated)							
Blanket Limit, Replacement Cost (unless otherwise stated)											



Description: Proof of Primex Member coverage only.

CERTIFICATE HOLDER:	Additional Covered Party	Loss Payee	Primex³ - NH Public Risk Management Exchange By: <i>Mary Beth Purcell</i> Date: 4/12/2022 mpurcell@nhprimex.org Please direct inquiries to: Primex³ Claims/Coverage Services 603-225-2841 phone 603-228-3833 fax
State of New Hampshire Department of Justice 33 Capitol St Concord, NH 03301			

GRANT AGREEMENT

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

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		1.2. State Agency Address 33 Capitol Street, Concord, NH 03301	
1.3. Grantee Name Claremont Police Department		1.4. Grantee Address 58 Opera House Square Claremont, NH 03743	
1.5. Grantee Phone # 603-504-0240	1.6. Account Number 02-20-20-201510- 2479-072-500574	1.7. Completion Date 09/30/2023	1.8. Grant Limitation \$ 110,000
1.9. Grant Officer for State Agency Kathleen Carr		1.10. State Agency Telephone Number (603) 271-3658	
If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Grantee Signature 1 		1.12. Name & Title of Grantee Signor 1 John A. MacLean, Interim City Manager	
Grantee Signature 2		Name & Title of Grantee Signor 2	
Grantee Signature 3		Name & Title of Grantee Signor 3	
1.13. State Agency Signature(s) 		1.14. Name & Title of State Agency Signor(s) Kathleen Carr, Director of Administration	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: <i>Takhmina Rakhmatova</i> Assistant Attorney General, On: 5/12/2022			
1.16. Approval by Governor and Council (if applicable) By: _____ On: ____ / ____ / ____			

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

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

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

EXHIBIT A

-SPECIAL PROVISIONS-

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

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

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

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

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

EXHIBIT A

5. 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.

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

7. 2 CFR 200 as amended (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards)

are considered legally binding and enforceable documents under this contract. The DOJ reserves the right to use any legal remedy at its disposal including, but not limited to, disallowance of costs or withholding of funds.

8. To the extent required to comply with 2 CFR 200, Subpart F - Audit Requirements, Subrecipient shall complete an audit at the end of the Subrecipient's fiscal year ending after June 30, 2022

The audit report shall include a schedule of prior year's questioned costs along with a response to the current status of the prior year's questioned costs. Copies of all management letters written as a result of the audit along with the audit report shall be forwarded to DOJ within one month of the time of receipt by the Subrecipient accompanied by an action plan, if applicable, for each finding or questioned cost.

9. The costs charged under this contract shall be determined as allowable under the direct cost principles

detailed in 2 CFR 200 Subpart E – Cost Principles.

10. Notwithstanding paragraph 7.1 and 7.2 of the standard provisions,

program and financial records pertaining to this contract shall be retained by the Subrecipient for 5 (five) years from the date of submission of the final expenditure report as per requirements from the Treasury Office of Inspector General.

11. RESTRICTION ON ADDITIONAL FUNDING

It is understood and agreed between the parties that no portion of the "Grant" funds may be used for the purpose of obtaining additional Federal funds under any other law of the United States, except if authorized under that law."

12. ASSURANCES/CERTIFICATIONS

The following are attached and signed: Certification Regarding Drug-Free Workplace Requirements; Certification Regarding Lobbying; Certification Regarding Debarment, Suspension and Other Responsibility Matters; Certification Regarding the Americans With Disabilities Act Compliance; Certification Regarding

EXHIBIT A

Environmental Tobacco Smoke; Assurance of Compliance Nondiscrimination in Federally Assisted Programs; and Certification Regarding the Federal Funding Accountability and Transparency Compliance."

13. COPELAND ANTI-KICKBACK ACT

All contracts in excess of \$2,000.00 for construction or repair using funds under this grant shall include a provision for compliance with Copeland "Anti-Kickback" Act (18 USC 874) as supplemented in Department of Labor Regulations (29 CFR, Part 3). This Act provides that each Subrecipient, subcontractor or Subrecipient shall be prohibited from inducing, by any means, any person employed in the construction, completion or repair of public work, to give up any part of the compensation to which he is otherwise entitled. The Subrecipient should report all suspected violations to DOJ.

14. PROCUREMENT

Subrecipient shall comply with all provisions of 2 CFR 200 Subpart D – Post Federal Award Requirements – Procurement Standards, with special emphasis on financial procurement (2 CFR 200 Subpart F – Audit Requirements) and property management (2 CFR 200 Subpart D – Post Federal Award Requirements – Property Standards)

15. CLOSE OUT OF CONTRACT

Subrecipient shall submit a final report electronically to the DOJ grant officer by e-mail or other electronic means subsequently designated by DOJ of the uses of the grant funds through June 30, 2023, and shall break down the reporting by facility location at the town level. In the event that Subrecipient has not demonstrated that the grant funds have not been expended for allowable costs of at least the amount of this grant, the excess grant funds shall not be paid and will lapse.

16. Requirement to report actual or imminent breach of personally identifiable information (PII)

Any "subrecipient" at any tier must have written procedures in place to respond in the event of an actual or imminent "breach" (OMB M-17-12) if it (or a subrecipient)—(1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of "personally identifiable information (PII)" (2 CFR 200.79) within the scope of an OJP grant-funded program or activity, or (2) uses or operates a "Federal information system" (OMB Circular A-130).

The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to the New Hampshire Department of Justice, Grants Management Unit by the end of the business day in which the breach becomes known.

17. Employment eligibility verification for hiring under the award

1. The recipient (and any subrecipient at any tier) must—

A. Ensure that, as part of the hiring process for any position within the United States that is or will be funded (in whole or in part) with award funds, the subrecipient properly verifies the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. 1324a(a)(1) and (2).

EXHIBIT A

B. Notify all persons associated with any subrecipient who are or will be involved in activities under this award of both--

1. this award requirement for verification of employment eligibility, and
2. the associated provisions in 8 U.S.C. 1324a(a)(1) and (2) that, generally speaking, make it unlawful, in the United States, to hire (or recruit for employment) certain aliens.

C. Provide training (to the extent necessary) to those persons required by this condition to be notified of the award requirement for employment eligibility verification and of the associated provisions of 8 U.S.C. 1324a(a)(1) and (2).

D. As part of the recordkeeping for the award (including pursuant to the Part 200 Uniform Requirements), maintain records of all employment eligibility verifications pertinent to compliance with this award condition in accordance with Form 1-9 record retention requirements, as well as records of all pertinent notifications and trainings.

2. Monitoring

The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.

3. Allowable costs

To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions designed to ensure compliance with this condition.

4. Rules of construction

A. Staff involved in hiring process

For purposes of this condition, persons "who are or will be involved in activities under this award" specifically includes (without limitation) any and all subrecipient officials or other staff who are or will be involved in the hiring process with respect to a position that is or will be funded (in whole or in part) with award funds.

B. Employment eligibility confirmation with E-verify

For purpose of satisfying the requirement of this condition regarding verification of employment eligibility, any subrecipient may choose to participate in, and use, E-Verify (www.e-verify.gov), provided an appropriate person authorized to act on behalf of the subrecipient uses E-Verify (and follows the proper E-Verify procedures, including in the event of a "Tentative Nonconfirmation" or a "Final Nonconfirmation") to confirm employment eligibility for each hiring for a position in the United States that is or will be funded (in whole or in part) with award funds.

C. "United States" specifically includes the District of Columbia, Puerto Rico, Guam, the Virgin Islands of the United States, and the Commonwealth of the Northern Mariana Islands.

D. Nothing in this condition shall be understood to authorize or require any subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

EXHIBIT A

E. Nothing in this condition, including in paragraph 4.B., shall be understood to relieve any subrecipient at any tier, or any person or other entity, of any obligation otherwise imposed by law, including 8 U.S.C. 1324a(a)(1) and (2).

Questions about E-Verify should be directed to DHS. For more information about E-Verify visit the E-Verify website (<https://www.e-verify.gov/>) or email E-Verify at E-Verify@dhs.gov. E-Verify employer agents can email E-Verify at E-VerifyEmployerAgent@dhs.gov.

Questions about the meaning or scope of this condition should be directed to OJP, before award acceptance.

18. The subrecipient agrees to submit quarterly performance reports

On the performance metrics identified by NHDOJ, and in the manner required by NHDOJ. This information on the activities supported by the award funding will assist in assessing the effects that VOCA Victim Assistance funds have had on services to crime victims within the jurisdiction.

19. Determination of suitability to interact with participating minors

SCOPE. This condition applies to this award if it is indicated -- in the application for the award (as approved by DOJ)(or in the application for any subaward, at any tier), the DOJ funding announcement (solicitation), or an associated federal statute -- that a purpose of some or all of the activities to be carried out under the award (whether by a subrecipient at any tier) is to benefit a set of individuals under 18 years of age.

Any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status.

The details of this requirement are posted on the OJP web site at <https://ojp.gov/funding/Explore/Interact-Minors.htm> (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

20. Certification Regarding EEOP Required

Within 30 days from the date of the award, the Subrecipient will submit for approval, an acceptable Equal Employment Opportunity Plan (EEOP) as required by 28 CFR 42.301 et seq. or a Certification Form to the Office of Civil Rights, Office of Justice Programs, US DOJ at 810 7th Street, NW, Washington, DC 20531. Failure to submit an approved EEOP or Certification of exemption is a violation of the Program Guidelines and Conditions and may result in suspension or termination of funding, until such time as the Subrecipient is in compliance. The EEOP reporting tool and instructions can be found at: https://ojp.gov/about/ocr/faq_eeop.htm

21. Requirements related to "de minimis" indirect cost rate

A recipient that is eligible under the Part 200 Uniform Requirements and other applicable law to use the "de minimis" indirect cost rate described in 2 C.F.R. 200.414(1), and that elects to use the "de minimis" indirect

EXHIBIT A

cost rate, must advise OJP in writing of both its eligibility and its election, and must comply with all associated requirements in the Part 200 Uniform Requirements. The "de minimis" rate may be applied only to modified total direct costs (MTDC) as defined by the Part 200 Uniform Requirements.

EXHIBIT B

-SCOPE OF SERVICES-

1. The Subrecipient shall receive a grant from the New Hampshire Department of Justice (DOJ) for expenses incurred and services provided for direct victim services provided by the subrecipient using an adverse childhood experiences response, which is a coordinated system of support focused specifically on responding and providing services to children affected by trauma as a result of crime.
2. The Subrecipient shall be reimbursed by the DOJ based on expenditures described in Exhibit C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.*
3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) years after the close of the Federal Grant.
4. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
5. All correspondence and submittals shall be directed to:
NH Department of Justice
Grants Management Unit
33 Capitol Street
Concord, NH 03301
603-271-7820 or Rhonda.J.Beauchemin@doj.nh.gov

EXHIBIT C

- PAYMENT TERMS-

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT B.
2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.
3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form G-1 section 1.8.
 - 3a. The Subrecipient shall be awarded an amount not to exceed \$110,000.00 of the total Grant Limitation from Governor and Council approval or 07/01/2022, whichever is later, to 06/30/2023, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.
 - 3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to three months. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.
4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval, or after 06/30/2023 or, if a grant extension is approved, after 09/30/2023.

EXHIBIT D

- DRUG-FREE WORKPLACE-

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Subrecipient's representative, as identified in Sections 1.11 of the Grant Agreement execute the following Certification:

Certification Regarding Drug Free Workplace

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989, regulations were amended and published as Part II of the May 25, 1990, Federal Register (pages 21681-21691), and require certification by Subrecipients (and by inference, sub-Subrecipients and sub-Subrecipients), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a Subrecipient (and by inference, sub-Subrecipients and sub-Subrecipients) that is a state may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each grant during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment. Subrecipients using this form should send it to:

Thomas Kaempfer
Department of Justice
33 Capitol St
Concord, NH 03301
Thomas.Kaempfer@doj.nh.gov

- (A) The Subrecipient certifies that it will or will continue to provide a drug-free workplace by:
- (a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the Subrecipient's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - (b) Establishing an ongoing drug-free awareness program to inform employees about—
 - (1) The dangers of drug abuse in the workplace;
 - (2) The Subrecipient's policy of maintaining a drug-free workplace;
 - (3) Any available drug counseling, rehabilitation, and employee assistance programs; and
 - (4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

EXHIBIT D

- (c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
- (d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will—
- (1) Abide by the terms of the statement; and
 - (2) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
- (e) Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
- (f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted—
- (1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - (2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, state, or local health, law enforcement, or other appropriate agency;
- (g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

(B) The Subrecipient may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

Place of Performance (street address, city, county, State, zip code) (list each location)

Check ☐ if there are workplaces on file that are not identified here.

Claremont NH Police Department

July 1, 2022 – September 30, 2023

Subrecipient Name

Period Covered by this Certification

John A. MacLean Interim City Manager

Name and Title of Authorized Subrecipient Representative

Subrecipient Representative Signature

May 11, 2022

Date

EXHIBIT E

-LOBBYING-

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Subrecipient's representative, as identified in Sections 1.11 and 1.12 of the Grant Agreement execute the following Certification:

CERTIFICATION REGARDING LOBBYING

Programs (indicate applicable program covered): American Rescue Plan Act

Contract Period: July 1, 2022 – September 30, 2023

The undersigned certifies, to the best of his or her knowledge and belief, that:

- (1) No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-Subrecipient or sub-Subrecipient).
- (2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-Subrecipient or sub-Subrecipient), the undersigned shall complete and submit Standard Form LLL, "Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-1.
- (3) The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.


Subrecipient Representative Signature

Interim City Manager

Subrecipient's Representative Title

John A. MacLean

May 11, 2022

Subrecipient Name

Date

EXHIBIT F

-DEBARMENT-

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of Executive Office of the President, Executive Order 12529 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Subrecipient's representative, as identified in Sections 1.11 and 1.12 of the Grant Agreement execute the following Certification:

CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS - PRIMARY COVERED TRANSACTIONS

Instructions for Certification

- (1) By signing and submitting this Grant Agreement, the Subrecipient is providing the certification set out below.
- (2) The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the Subrecipient shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the DOJ determination whether to enter into this transaction. However, failure of the Subrecipient to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
- (3) The certification in this clause is a material representation of fact upon which reliance was placed when DOJ determined to enter into this transaction. If it is later determined that the Subrecipient knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DOJ may terminate this transaction for cause or default.
- (4) The Subrecipient shall provide immediate written notice to DOJ, to whom this Grant is submitted if at any time the Subrecipient learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
- (5) The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76.
- (6) The Subrecipient agrees by submitting this Grant that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DOJ.
- (7) The Subrecipient further agrees by submitting this Grant that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DOJ, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
- (8) A Subrecipient in a covered transaction may rely upon a certification of Subrecipient in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A Subrecipient may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Non-procurement List (of excluded parties).

EXHIBIT F

- (9) Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a Subrecipient is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

Except for transactions authorized under paragraph 6 of these instructions, if a Subrecipient in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DOJ may terminate this transaction for cause or default.

***Certification Regarding Debarment, Suspension, and Other
Responsibility Matters - Primary Covered Transactions***

- (1) The Subrecipient certifies to the best of its knowledge and belief, that it and its principals:
- (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - (b) have not within a three-year period preceding this Grant been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - (c) are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (1) (b) of this certification; and
 - (d) have not, within a three-year period preceding this Grant, had one or more public transactions (Federal, State or local) terminated for cause or default.
- (2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this Grant.

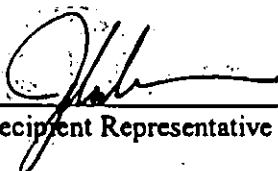
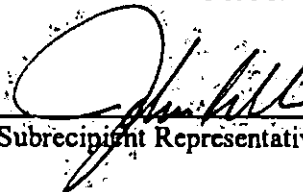
	Interim City Manager
Subrecipient Representative Signature	Subrecipient's Representative Title:
John A. MacLean	May 11, 2022
Subrecipient Name	Date

EXHIBIT G

**-CERTIFICATION REGARDING THE
AMERICANS WITH DISABILITIES ACT COMPLIANCE-**

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees by signature of the Subrecipient's representative as identified in Sections 1.11 and 1.12 of the Grant Agreement, to execute the following certification:

By signing and submitting this Grant Agreement the Subrecipient agrees to make reasonable efforts to comply with all applicable provisions of the Americans with Disabilities Act of 1990.


Subrecipient Representative Signature

Interim City Manager
Subrecipient's Representative Title

John A. MacLean
Subrecipient Name

May 11, 2022
Date

EXHIBIT H

**-CERTIFICATION
PUBLIC LAW 103-227, PART C
ENVIRONMENTAL TOBACCO SMOKE-**

Public Law 103227, Part C Environmental Tobacco Smoke, also known as the Pro Children Act of 1994, requires that smoking not be permitted in any portion of any indoor facility routinely owned or leased or contracted for by an entity and used routinely or regularly for provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee.

The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment.

Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

By signing and submitting this Grant Agreement the Subrecipient certifies that it will comply with the requirements of the Act.

The Subrecipient further agrees that it will require the language of this certification be included in any subawards which contain provisions for the children's services and that all Subrecipients shall certify accordingly.

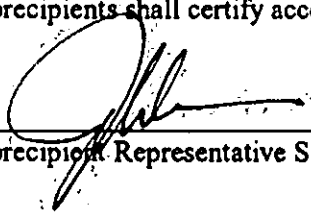
	Interim City Manager
Subrecipient Representative Signature	Subrecipient's Representative Title
John A. MacLean	May 11, 2022
Subrecipient Name	Date

EXHIBIT I

-Assurance Of Compliance Nondiscrimination In Federally Assisted Programs

OMB Burden Disclosure Statement-

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget (OMB), Paperwork Reduction Project (1910-0400), Washington, DC 20503.

The Subrecipient agrees to comply with Title VI of the Civil Rights Act of 1964 (Pub. L. 88-352), Title IX of the Education Amendments of 1972, as amended, (Pub. L. 92-318, Pub. L. 93-568, and Pub. L. 94-482), Section 504 of the Rehabilitation Act of 1973 (Pub. L. 93-112), the Age Discrimination Act of 1975 (Pub. L. 94-135), Title VIII of the Civil Rights Act of 1968 (Pub. L. 90-284). In accordance with the above laws and regulations issued pursuant thereto, the Subrecipient agrees to assure that no person in the United States shall, on the ground of race, color, national origin, sex, age, or disability, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity in which the Subrecipient receives Federal assistance.

Applicability and Period of Obligation In the case of any service, financial aid, covered employment, equipment, property, or structure provided, leased, or improved with Federal assistance extended to the Subrecipient by DOJ with federal CARES Act funds, this assurance obligates the Subrecipient for the period during which Federal assistance is extended. In the case of any transfer of such service, financial aid, equipment, property, or structure, this assurance obligates the transferee for the period during which Federal assistance is extended. If any personal property is so provided, this assurance obligates the Subrecipient for the period during which it retains ownership or possession of the property.

Employment Practices Where a primary objective of the Federal assistance is to provide employment or where the Subrecipient's employment practices affect the delivery of services in programs or activities resulting from Federal assistance extended by DOJ, the Subrecipient agrees not to discriminate on the ground of race, color, national origin, sex, age, or disability, in its employment practices. Such employment practices may include, but are not limited to, recruitment, advertising, hiring, layoff or termination, promotion, demotion, transfer, rates of pay, training and participation in upward mobility programs; or other forms of compensation and use of facilities.

Subrecipient Assurance The Subrecipient shall require any individual, organization, or other entity with whom it subcontracts, subgrants, or subleases for the purpose of providing any service, financial aid, equipment, property, or structure to comply with laws and regulations cited above. To this end, the subrecipient shall be required to sign a written assurance form; however, the obligation of both recipient and subrecipient to ensure compliance is not relieved by the collection or submission of written assurance forms.

Data Collection and Access to Records The Subrecipient agrees to compile and maintain

EXHIBIT I

information pertaining to programs or activities developed as a result of the Subrecipient's receipt of Federal assistance from DOJ. Such information shall include, but is not limited to the following: (1) the manner in which services are or will be provided and related data necessary for determining whether any persons are or will be denied such services on the basis of prohibited discrimination; (2) the population eligible to be served by race, color, national origin, sex, age and disability; (3) data regarding covered employment including use or planned use of bilingual public contact employees serving beneficiaries of the program where necessary to permit effective participation by beneficiaries unable to speak or understand English; (4) the location of existing or proposed facilities connected with the program and related information adequate for determining whether the location has or will have the effect of unnecessarily denying access to any person on the basis of prohibited discrimination; and (5) the present or proposed membership by race, color, national origin, sex, age and disability in any planning or advisory body which is an integral part of the program.

The Subrecipient agrees to submit requested data to DOJ, the U.S. Department of Treasury or OMB regarding programs and activities developed by the Subrecipient from the use of CARES Act funds extended by DOJ upon request. Facilities of the Subrecipient (including the physical plants, buildings, or other structures) and all records, books, accounts, and other sources of information pertinent to the Subrecipient's compliance with the civil rights laws shall be made available for inspection during normal business hours on request of an officer or employee of DOJ, the U.S. Department of Treasury or OMB specifically authorized to make such inspections.

This assurance is given in consideration of and for the purpose of obtaining any and all Federal grants, loans, contracts (excluding procurement contracts), property, discounts or other Federal assistance extended after the date hereof, to the Subrecipient by DOJ including installment payments on account after such data of application for Federal assistance which are approved before such date. The Subrecipient recognizes and agrees that such Federal assistance will be extended in reliance upon the representations and agreements made in this assurance, and that the United States shall have the right to seek judicial enforcement of this assurance. This assurance is binding on the Subrecipient, the successors, transferees, and assignees, as well as the person(s) whose signatures appear below and who are authorized to sign this assurance on behalf of the Subrecipient.

Subrecipient Certification

The Subrecipient certifies that it has complied, or that, within 90 days of the date of the grant, it will comply with all applicable requirements of 10 C.F.R. § 1040.5 (a copy will be furnished to the Subrecipient upon written request to DOJ).

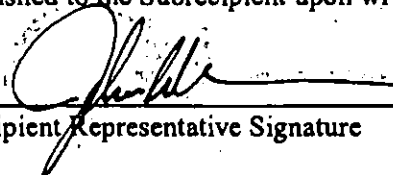
 Subrecipient Representative Signature	Interim City Manager Subrecipient's Representative Title
John A. MacLean Subrecipient Name	5/11/2022 Date

EXHIBIT J

-CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) COMPLIANCE-

The Federal Funding Accountability and Transparency Act (FFATA) requires Subrecipients of individual Federal grants equal to or greater than \$30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$30,000 or more. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), DOJ must report the following information for any grant award subject to the FFATA reporting requirements:

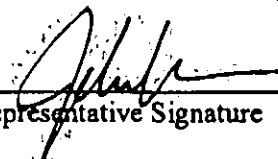
- 1) Name of entity
- 2) Amount of award
- 3) Funding agency
- 4) NAICS code for contracts / CFDA program number for grants
- 5) Program source
- 6) Award title descriptive of the purpose of the funding action
- 7) Location of the entity
- 8) Principle place of performance
- 9) Unique identifier of the entity (DUNS #)
- 10) Total compensation and names of the top five executives if:
 - a. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - b. Compensation information is not already available through reporting to the SEC.

Subrecipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of the Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), and further agrees to have one of the Subrecipient's representative(s), as identified in Sections 1.11 of the Grant Agreement execute the following Certification:

The below named Subrecipient agrees to provide needed information as outlined above to DOJ and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

EXHIBIT J

 Subrecipient Representative Signature	Interim City Manager Subrecipient's Representative Title
John A. MacLean Subrecipient Name	May 11, 2022 Date

As the Subrecipient identified in Section 1.3 of the Grant Agreement, I certify that the responses to the below listed questions are true and accurate.

1. The DUNS number for your entity is: 073974776

2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

XXXXXX NO YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

 NO YES

If the answer to #3 above is YES, stop

If the answer to #3 above is NO, please answer the following:

4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____

EXHIBIT K

-EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-

I, Mark T. Chase (Chief of Police) [responsible official], certify that

Claremont Police Department has completed the EEO reporting tool

certification within the last two years at: https://ojp.gov/about/ocr/faq_eeop.htm on

5/15/2020 [date]

It is understood that subrecipients which are exempt from filing the EEOP Utilization Report including non-profits and subrecipients with less than 50 employees must file a declaration claiming exemption at least once every two years with the Office for Justice Programs; Office of Civil Rights at the above web address.

EEOP Training Requirements for Subrecipients

Mark T. Chase [official that completed training] has completed

the EEOP training at <https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm> on:

5/15/2020 [date]. The EEOP training must be completed at least once every two years.

DOJ Discrimination Complaint Process

If individuals believe they may have been discriminated against by the NH Department of Justice or by an organization that receives federal funding from the NH Department of Justice based on their race, color, national origin, religion, sex, disability, age, sexual orientation or gender identity should print and complete a complaint form that can be found at: Civil Rights/Grants Management Unit | NH Department of Justice

Subrecipient Discrimination Complaint Process

I further certify that: the Subrecipient will comply with applicable federal civil rights laws that prohibit discrimination in employment and in the delivery of services and has a policy or written procedure in place for accepting discrimination based complaints from employees and program beneficiaries and that policy/procedure must be made publically available to program beneficiaries or prospective beneficiaries.

EXHIBIT K

Certified Standard Assurances

On behalf of the Subrecipient, and in support of this application for a grant or cooperative agreement, I certify under penalty of perjury to the U.S. Department of Justice ("Department"), that all of the following are true and correct:

- (1) I have the authority to make the following representations on behalf of myself and the Subrecipient. I understand that these representations will be relied upon as material in any Department decision to make an award to the Subrecipient based on its application.
- (2) I certify that the Subrecipient has the legal authority to apply for the federal assistance sought by the application, and that it has the institutional, managerial, and financial capability (including funds sufficient to pay any required non-federal share of project costs) to plan, manage, and complete the project described in the application properly.
- (3) I assure that, throughout the period of performance for the award (if any) made by the Department based on the application—
 - a. the Subrecipient will comply with all award requirements and all federal statutes and regulations applicable to the award;
 - b. the Subrecipient will require all subrecipients to comply with all applicable award requirements and all applicable federal statutes and regulations; and
 - c. the Subrecipient will maintain safeguards to address and prevent any organizational conflict of interest, and also to prohibit employees from using their positions in any manner that poses, or appears to pose, a personal or financial conflict of interest.
- (4) The Subrecipient understands that the federal statutes and regulations applicable to the award (if any) made by the Department based on the application specifically include statutes and regulations pertaining to civil rights and nondiscrimination, and, in addition—
 - a. the Subrecipient understands that the applicable statutes pertaining to civil rights will include section 601 of the Civil Rights Act of 1964 (42 U.S.C. § 2000d); section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794); section 901 of the Education Amendments of 1972 (20 U.S.C. § 1681); and section 303 of the Age Discrimination Act of 1975 (42 U.S.C. § 6102);
 - b. the Subrecipient understands that the applicable statutes pertaining to nondiscrimination may include section 809(c) of Title I of the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); section 1407(e) of the Victims of Crime Act of 1984 (34 U.S.C. § 20110(e)); section 299A(b) of the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); and that the grant condition set out at section 40002(b)(13) of the Violence Against Women Act (34 U.S.C. § 12291(b)(13)), which will apply to all awards made by the Office on Violence Against Women, also may apply to an award made otherwise;

EXHIBIT K

- c. the Subrecipient understands that it must require any pass-through subrecipient to comply with all such applicable statutes (and associated regulations); and
- d. on behalf of the Subrecipient, I make the specific assurances set out in 28 C.F.R. §§ 42.105 and 42.204.

(5) The Subrecipient also understands that (in addition to any applicable program-specific regulations and to applicable federal regulations that pertain to civil rights and nondiscrimination) the federal regulations applicable to the award (if any) made by the Department based on the application may include, but are not limited to, 2 C.F.R. Part 2800 (the DOJ "Part 200 Uniform Requirements") and 28 C.F.R. Parts 22 (confidentiality - research and statistical information), 23 (criminal intelligence systems), 38 (regarding faith-based or religious organizations participating in federal financial assistance programs), and 46 (human subjects protection).

(6) I assure that the Subrecipient will assist the Department as necessary (and will require subrecipients and contractors to assist as necessary) with the Department's compliance with section 106 of the National Historic Preservation Act of 1966 (54 U.S.C. § 306108), the Archeological and Historical Preservation Act of 1974 (54 U.S.C. §§ 312501-312508), and the National Environmental Policy Act of 1969 (42 U.S.C. §§ 4321-4335), and 28 C.F.R. Parts 61 (NEPA) and 63 (floodplains and wetlands).

(7) I assure that the Subrecipient will give the Department and the Government Accountability Office, through any authorized representative, access to, and opportunity to examine, all paper or electronic records related to the award (if any) made by the Department based on the application.

(8) If this application is for an award from the National Institute of Justice or the Bureau of Justice Statistics pursuant to which award funds may be made available (whether by the award directly or by any subaward at any tier) to an institution of higher education (as defined at 34 U.S.C. § 10251(a)(17)), I assure that, if any award funds actually are made available to such an institution, the Subrecipient will require that, throughout the period of performance—

- a. each such institution comply with any requirements that are imposed on it by the First Amendment to the Constitution of the United States; and
- b. subject to par. a, each such institution comply with its own representations, if any, concerning academic freedom, freedom of inquiry and debate, research independence, and research integrity, at the institution, that are included in promotional materials, in official statements, in formal policies, in applications for grants (including this award application), for accreditation, or for licensing, or in submissions relating to such grants, accreditation, or licensing, or that otherwise are made or disseminated to students, to faculty, or to the general public.

(9) I assure that, if the Subrecipient is a governmental entity, with respect to the award (if any) made by the Department based on the application—

EXHIBIT K

- a. it will comply with the requirements of the Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (42 U.S.C §§ 4601-4655), which govern the treatment of persons displaced as a result of federal and federally-assisted programs; and
- b. it will comply with requirements of 5 U.S.C. §§ 1501-1508 and 7324-7328, which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by federal assistance.

(10) If the Subrecipient applies for and receives an award from the Office of Community Oriented Policing Services (COPS Office), I assure that as required by 34 U.S.C. § 10382(c)(11), it will, to the extent practicable and consistent with applicable law--including, but not limited to, the Indian Self-Determination and Education Assistance Act--seek, recruit, and hire qualified members of racial and ethnic minority groups and qualified women in order to further effective law enforcement by increasing their ranks within the sworn positions, as provided under 34 U.S.C. § 10382(c)(11).

(11) If the Subrecipient applies for and receives a DOJ award under the STOP School Violence Act program, I assure as required by 34 U.S.C. § 10552(a)(3), that it will maintain and report such data, records, and information (programmatic and financial) as DOJ may reasonably require.

I acknowledge that a materially false, fictitious, or fraudulent statement (or concealment or omission of a material fact) in this certification, or in the application that it supports, may be the subject of criminal prosecution (including under 18 U.S.C. §§ 1001 and/or 1621, and/or 34 U.S.C. §§ 10271-10273), and also may subject me and the Subrecipient to civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. §§ 3729-3730 and 3801-3812). I also acknowledge that the Department's awards, including certifications provided in connection with such awards, are subject to review by the Department, including by its Office of the Inspector General.

John A. MacLean

Name of Authorized Signor

Signature

Interim City Manager

Title of Authorized Signor

Date

Subrecipient Initial(s):

Date: 5/10/2022



RESOLUTION 2022-26

Department of Justice VOCA Grant

BE IT RESOLVED by the Claremont City Council, after a public hearing duly noticed, that:

WHEREAS the City of Claremont, New Hampshire, has been awarded a United States Department of Justice Victims of Crime Grant in the amount of \$110,000.00 for a one-year period to fund the position of ACERT Coordinator. This position facilitates the Adverse Childhood Experiences Response Team (ACERT) for the Greater Claremont Area; and

WHEREAS the City would like to accept and expend the funds for their intended purpose;

NOW THEREFORE BE IT RESOLVED that the City Council hereby authorizes the City Manager or his designees to undertake all actions and execute all documents as may be required to accept a grant in the amount of \$110,000.00 from the United States Department of Justice to fund the ACERT Coordinator position; and

BE IT FURTHER RESOLVED to raise and appropriate the sum of \$110,000.00 for the Police Department (from off-setting grant revenue) for the purpose of hiring and training of said position for the Claremont Police Department; and

BE IT FURTHER RESOLVED that the City Manager or his designees are hereby authorized to execute all documents and undertake all actions as may be required to implement this resolution.
(2/3 Vote Required)

Dated this 27th day of April, 2022, the City of Claremont, County of Sullivan, State of New Hampshire.

AYES

9

ABSENT

0

NAYS

0

ABSTAIN

0

CERTIFICATION

I, Julia A. Bizzarro, the undersigned officer, hereby certify that the foregoing Resolution was adopted by the City Council of the City of Claremont, New Hampshire, at a meeting duly noticed and held on April 27, 2022.


Julia A. Bizzarro, Clerk to the Council

CERTIFICATE OF COVERAGE

The New Hampshire Public Risk Management Exchange (Primex³) 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, Primex³ is authorized to provide pooled risk management programs established for the benefit of political subdivisions in the State of New Hampshire.

Each member of Primex³ is entitled to the categories of coverage set forth below. In addition, Primex³ 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 Primex³, including but not limited to the final and binding resolution of all claims and coverage disputes before the Primex³ 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 Primex³. 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.

Participating Member: City Of Claremont 58 Opera House Square Claremont, NH 03743		Member Number: 141	Company Affording Coverage: NH Public Risk Management Exchange - Primex ³ 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, If Not	
<input checked="" type="checkbox"/> General Liability (Occurrence Form) Professional Liability (describe) <input type="checkbox"/> Claims Made <input type="checkbox"/> Occurrence	1/1/2022	1/1/2023	Each Occurrence	\$ 5,000,000
			General Aggregate	\$ 5,000,000
			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)	
<input checked="" type="checkbox"/> Workers' Compensation & Employers' Liability	1/1/2022	1/1/2023	<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.

CERTIFICATE HOLDER:	Additional Covered Party	Loss Payee	Primex³ - NH Public Risk Management Exchange By: <i>Mary Bah Purcell</i> Date: 4/27/2022 mpurcell@nhprimex.org Please direct inquiries to: Primex³ Claims/Coverage Services 603-225-2841 phone 603-228-3833 fax
State of New Hampshire Department of Justice 33 Capitol St Concord, NH 03301			

GRANT AGREEMENT

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

I. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		1.2. State Agency Address 33 Capitol Street, Concord, NH 03301	
1.3. Grantee Name Lakes Region Community Services Council		1.4. Grantee Address 719 North Main Street Laconia, New Hampshire 03246	
1.5 Grantee Phone # 603-581-1571	1.6. Account Number 02-20-20-201510- 2479-072-500575	1.7. Completion Date 09/30/2023	1.8. Grant Limitation \$ 133,550
1.9. Grant Officer for State Agency Kathleen Carr		1.10. State Agency Telephone Number (603) 271-3658	
If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Grantee Signature 1 <i>Melanie Bryant</i>		1.12. Name & Title of Grantee Signor 1 <i>Rebecca L Bryant, CEO</i>	
Grantee Signature 2		Name & Title of Grantee Signor 2	
Grantee Signature 3		Name & Title of Grantee Signor 3	
1.13 State Agency Signature(s) <i>Kathleen Carr</i>		1.14. Name & Title of State Agency Signor(s) Kathleen Carr, Director of Administration	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: <i>Takhmina Rakhmatova</i> Assistant Attorney General, On: 5/3/2022			
1.16. Approval by Governor and Council (if applicable) By: _____ On: / /			

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

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

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

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

EXHIBIT A

-SPECIAL PROVISIONS-

Lakes Region Community Services Council as the Grantee (hereinafter referred to as "Subrecipient") shall be compliant at all times with the terms, conditions and specifications detailed below, which are subject to annual review.

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

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

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

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

EXHIBIT A

5. 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.

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

7. 2 CFR 200 as amended (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards)

are considered legally binding and enforceable documents under this contract. The DOJ reserves the right to use any legal remedy at its disposal including, but not limited to, disallowance of costs or withholding of funds.

8. To the extent required to comply with 2 CFR 200, Subpart F - Audit Requirements, Subrecipient shall complete an audit at the end of the Subrecipient's fiscal year ending after June 30, 2022

The audit report shall include a schedule of prior year's questioned costs along with a response to the current status of the prior year's questioned costs. Copies of all management letters written as a result of the audit along with the audit report shall be forwarded to DOJ within one month of the time of receipt by the Subrecipient accompanied by an action plan, if applicable, for each finding or questioned cost.

9. The costs charged under this contract shall be determined as allowable under the direct cost principles

detailed in 2 CFR 200 Subpart E - Cost Principles.

10. Notwithstanding paragraph 7.1 and 7.2 of the standard provisions,

program and financial records pertaining to this contract shall be retained by the Subrecipient for 5 (five) years from the date of submission of the final expenditure report as per requirements from the Treasury Office of Inspector General.

11. RESTRICTION ON ADDITIONAL FUNDING

It is understood and agreed between the parties that no portion of the "Grant" funds may be used for the purpose of obtaining additional Federal funds under any other law of the United States, except if authorized under that law."

12. ASSURANCES/CERTIFICATIONS

The following are attached and signed: Certification Regarding Drug-Free Workplace Requirements; Certification Regarding Lobbying; Certification Regarding Debarment, Suspension and Other Responsibility Matters; Certification Regarding the Americans With Disabilities Act Compliance; Certification Regarding

EXHIBIT A

Environmental Tobacco Smoke; Assurance of Compliance. Nondiscrimination in Federally Assisted Programs; and Certification Regarding the Federal Funding Accountability and Transparency Compliance.”

13. COPELAND ANTI-KICKBACK ACT

All contracts in excess of \$2,000.00 for construction or repair using funds under this grant shall include a provision for compliance with Copeland “Anti-Kickback” Act (18 USC 874) as supplemented in Department of Labor Regulations (29 CFR, Part 3). This Act provides that each Subrecipient, subcontractor or Subrecipient shall be prohibited from inducing, by any means, any person employed in the construction, completion or repair of public work, to give up any part of the compensation to which he is otherwise entitled. The Subrecipient should report all suspected violations to DOJ.

14. PROCUREMENT

Subrecipient shall comply with all provisions of 2 CFR 200 Subpart D – Post Federal Award Requirements – Procurement Standards, with special emphasis on financial procurement (2 CFR 200 Subpart F – Audit Requirements) and property management (2 CFR 200 Subpart D – Post Federal Award Requirements – Property Standards)

15. CLOSE OUT OF CONTRACT

Subrecipient shall submit a final report electronically to the DOJ grant officer by e-mail or other electronic means subsequently designated by DOJ of the uses of the grant funds through June 30, 2023, and shall break down the reporting by facility location at the town level. In the event that Subrecipient has not demonstrated that the grant funds have not been expended for allowable costs of at least the amount of this grant, the excess grant funds shall not be paid and will lapse.

16. Requirement to report actual or imminent breach of personally identifiable information (PII)

Any “subrecipient” at any tier must have written procedures in place to respond in the event of an actual or imminent “breach” (OMB M-17-12) if it (or a subrecipient)--(1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of “personally identifiable information (PII)” (2 CFR 200.79) within the scope of an OJP grant-funded program or activity, or (2) uses or operates a “Federal information system” (OMB Circular A-130).

The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to the New Hampshire Department of Justice, Grants Management Unit by the end of the business day in which the breach becomes known.

17. Employment eligibility verification for hiring under the award

1. The recipient (and any subrecipient at any tier) must—

A. Ensure that, as part of the hiring process for any position within the United States that is or will be funded (in whole or in part) with award funds, the subrecipient properly verifies the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. 1324a(a)(1) and (2).

EXHIBIT A

B. Notify all persons associated with any subrecipient who are or will be involved in activities under this award of both--

1. this award requirement for verification of employment eligibility, and
2. the associated provisions in 8 U.S.C. 1324a(a)(1) and (2) that, generally speaking, make it unlawful, in the United States, to hire (or recruit for employment) certain aliens.

C. Provide training (to the extent necessary) to those persons required by this condition to be notified of the award requirement for employment eligibility verification and of the associated provisions of 8 U.S.C. 1324a(a)(1) and (2).

D. As part of the recordkeeping for the award (including pursuant to the Part 200 Uniform Requirements), maintain records of all employment eligibility verifications pertinent to compliance with this award condition in accordance with Form 1-9 record retention requirements, as well as records of all pertinent notifications and trainings.

2. Monitoring

The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.

3. Allowable costs

To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions designed to ensure compliance with this condition.

4. Rules of construction

A. Staff involved in hiring process

For purposes of this condition, persons "who are or will be involved in activities under this award" specifically includes (without limitation) any and all subrecipient officials or other staff who are or will be involved in the hiring process with respect to a position that is or will be funded (in whole or in part) with award funds.

B. Employment eligibility confirmation with E-verify

For purpose of satisfying the requirement of this condition regarding verification of employment eligibility, any subrecipient may choose to participate in, and use, E-Verify (www.e-verify.gov), provided an appropriate person authorized to act on behalf of the subrecipient uses E-Verify (and follows the proper E-Verify procedures, including in the event of a "Tentative Nonconfirmation" or a "Final Nonconfirmation") to confirm employment eligibility for each hiring for a position in the United States that is or will be funded (in whole or in part) with award funds.

C. "United States" specifically includes the District of Columbia, Puerto Rico, Guam, the Virgin Islands of the United States, and the Commonwealth of the Northern Mariana Islands.

D. Nothing in this condition shall be understood to authorize or require any subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

EXHIBIT A

E. Nothing in this condition, including in paragraph 4.B., shall be understood to relieve any subrecipient at any tier, or any person or other entity, of any obligation otherwise imposed by law, including 8 U.S.C. 1324a(a)(1) and (2).

Questions about E-Verify should be directed to DHS. For more information about E-Verify visit the E-Verify website (<https://www.e-verify.gov/>) or email E-Verify at E-Verify@dhs.gov. E-Verify employer agents can email E-Verify at E-VerifyEmployerAgent@dhs.gov.

Questions about the meaning or scope of this condition should be directed to OJP, before award acceptance.

18. The subrecipient agrees to submit quarterly performance reports

On the performance metrics identified by NHDOJ, and in the manner required by NHDOJ. This information on the activities supported by the award funding will assist in assessing the effects that VOCA Victim Assistance funds have had on services to crime victims within the jurisdiction.

19. Determination of suitability to interact with participating minors

SCOPE. This condition applies to this award if it is indicated -- in the application for the award (as approved by DOJ)(or in the application for any subaward, at any tier), the DOJ funding announcement (solicitation), or an associated federal statute -- that a purpose of some or all of the activities to be carried out under the award (whether by a subrecipient at any tier) is to benefit a set of individuals under 18 years of age.

Any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status.

The details of this requirement are posted on the OJP web site at <https://ojp.gov/funding/Explore/Interact-Minors.htm> (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

20. Certification Regarding EEOP Required

Within 30 days from the date of the award, the Subrecipient will submit for approval, an acceptable Equal Employment Opportunity Plan (EEOP) as required by 28 CFR 42.301 et seq. or a Certification Form to the Office of Civil Rights, Office of Justice Programs, US DOJ at 810 7th Street, NW, Washington, DC 20531. Failure to submit an approved EEOP or Certification of exemption is a violation of the Program Guidelines and Conditions and may result in suspension or termination of funding, until such time as the Subrecipient is in compliance. The EEOP reporting tool and instructions can be found at: https://ojp.gov/about/ocr/faq_eeop.htm

21. Requirements related to "de minimis" indirect cost rate

A recipient that is eligible under the Part 200 Uniform Requirements and other applicable law to use the "de minimis" indirect cost rate described in 2 C.F.R. 200.414(1), and that elects to use the "de minimis" indirect cost rate, must advise OJP in writing of both its eligibility and its election, and must

EXHIBIT A

comply with all associated requirements in the Part 200 Uniform Requirements. The "de minimis" rate may be applied only to modified total direct costs (MTDC) as defined by the Part 200 Uniform Requirements.

EXHIBIT B

-SCOPE OF SERVICES-

1. The Subrecipient shall receive a grant from the New Hampshire Department of Justice (DOJ) for expenses incurred and services provided for direct victim services by the subrecipient through a collaboration to include the Family Resource Center of Central New Hampshire and the Greater Tilton Area Family Resource Center using an adverse childhood experiences response, which is a coordinated system of support focused specifically on responding and providing services to children affected by trauma as the result of crime.
2. The Subrecipient shall be reimbursed by the DOJ based on expenditures described in Exhibit C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.*
3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) years after the close of the Federal Grant.
4. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
5. All correspondence and submittals shall be directed to:
NH Department of Justice
Grants Management Unit
33 Capitol Street
Concord, NH 03301
603-271-7820 or Rhonda.J.Beauchemin@doj.nh.gov

EXHIBIT C

- PAYMENT TERMS-

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT B.
2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.
3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form G-1 section 1.8.
 - 3a. The Subrecipient shall be awarded an amount not to exceed \$133,550.00 of the total Grant Limitation from Governor and Council approval or 07/01/2022, whichever is later, to 06/30/2023, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.
 - 3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to three months. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.
4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval, or after 06/30/2023 or, if a grant extension is approved, after 09/30/2023.

EXHIBIT D

- DRUG-FREE WORKPLACE-

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Subrecipient's representative, as identified in Sections 1.11 of the Grant Agreement execute the following Certification:

Certification Regarding Drug Free Workplace

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989, regulations were amended and published as Part II of the May 25, 1990, Federal Register (pages 21681-21691), and require certification by Subrecipients (and by inference, sub-Subrecipients and sub-Subrecipients), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a Subrecipient (and by inference, sub-Subrecipients and sub-Subrecipients) that is a state may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each grant during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment. Subrecipients using this form should send it to:

Thomas Kaempfer
Department of Justice
33 Capitol St
Concord, NH 03301
Thomas.Kaempfer@doj.nh.gov

(A) The Subrecipient certifies that it will or will continue to provide a drug-free workplace by:

- (a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the Subrecipient's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
- (b) Establishing an ongoing drug-free awareness program to inform employees about—
 - (1) The dangers of drug abuse in the workplace;
 - (2) The Subrecipient's policy of maintaining a drug-free workplace;
 - (3) Any available drug counseling, rehabilitation, and employee assistance programs; and
 - (4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

EXHIBIT D

- (c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
- (d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will—
- (1) Abide by the terms of the statement; and
 - (2) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
- (e) Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
- (f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted—
- (1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - (2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, state, or local health, law enforcement, or other appropriate agency;
- (g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).
- (B) The Subrecipient may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.
- Place of Performance (street address, city, county, State, zip code) (list each location)

Check ☐ if there are workplaces on file that are not identified here.

Lakes Region Community Svcs Council July 1, 2022 – September 30, 2023
Subrecipient Name Period Covered by this Certification

Rebecca L. Bryant, CEO
Name and Title of Authorized Subrecipient Representative

Aulana Bryant
Subrecipient Representative Signature

4/28/22
Date

EXHIBIT E

-LOBBYING-

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Subrecipient's representative, as identified in Sections 1.11 and 1.12 of the Grant Agreement execute the following Certification:

CERTIFICATION REGARDING LOBBYING

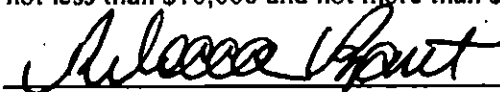
Programs (indicate applicable program covered): American Rescue Plan Act

Contract Period: July 1, 2022 – September 30, 2023

The undersigned certifies, to the best of his or her knowledge and belief, that:

- (1) No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-Subrecipient or sub-Subrecipient).
- (2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-Subrecipient or sub-Subrecipient), the undersigned shall complete and submit Standard Form LLL, "Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-1.
- (3) The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.



Subrecipient Representative Signature

CEO

Subrecipient's Representative Title



Subrecipient Name

4/28/22

Date

EXHIBIT F

-DEBARMENT-

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of Executive Office of the President, Executive Order 12529 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Subrecipient's representative, as identified in Sections 1.11 and 1.12 of the Grant Agreement execute the following Certification:

CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS - PRIMARY COVERED TRANSACTIONS

Instructions for Certification

- (1) By signing and submitting this Grant Agreement, the Subrecipient is providing the certification set out below.
- (2) The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the Subrecipient shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the DOJ determination whether to enter into this transaction. However, failure of the Subrecipient to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
- (3) The certification in this clause is a material representation of fact upon which reliance was placed when DOJ determined to enter into this transaction. If it is later determined that the Subrecipient knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DOJ may terminate this transaction for cause or default.
- (4) The Subrecipient shall provide immediate written notice to DOJ, to whom this Grant is submitted if at any time the Subrecipient learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
- (5) The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76.
- (6) The Subrecipient agrees by submitting this Grant that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DOJ.
- (7) The Subrecipient further agrees by submitting this Grant that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DOJ, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
- (8) A Subrecipient in a covered transaction may rely upon a certification of Subrecipient in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A Subrecipient may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Non-procurement List (of excluded parties).

EXHIBIT F

- (9) Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a Subrecipient is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

Except for transactions authorized under paragraph 6 of these instructions, if a Subrecipient in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DOJ may terminate this transaction for cause or default.

***Certification Regarding Debarment, Suspension, and Other
Responsibility Matters - Primary Covered Transactions***

- (1) The Subrecipient certifies to the best of its knowledge and belief, that it and its principals:
- (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - (b) have not within a three-year period preceding this Grant been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - (c) are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (1) (b) of this certification; and
 - (d) have not, within a three-year period preceding this Grant, had one or more public transactions (Federal, State or local) terminated for cause or default.
- (2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this Grant.


Subrecipient Representative Signature


Subrecipient's Representative Title:


Subrecipient Name



Date

EXHIBIT G

**-CERTIFICATION REGARDING THE
AMERICANS WITH DISABILITIES ACT COMPLIANCE-**

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees by signature of the Subrecipient's representative as identified in Sections 1.11 and 1.12 of the Grant Agreement, to execute the following certification:

By signing and submitting this Grant Agreement the Subrecipient agrees to make reasonable efforts to comply with all applicable provisions of the Americans with Disabilities Act of 1990.



Subrecipient Representative Signature



Subrecipient's Representative Title



Subrecipient Name



Date

EXHIBIT H

**-CERTIFICATION
PUBLIC LAW 103-227, PART C
ENVIRONMENTAL TOBACCO SMOKE-**

Public Law 103227, Part C Environmental Tobacco Smoke, also known as the Pro Children Act of 1994, requires that smoking not be permitted in any portion of any indoor facility routinely owned or leased or contracted for by an entity and used routinely or regularly for provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment.

Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

By signing and submitting this Grant Agreement the Subrecipient certifies that it will comply with the requirements of the Act.

The Subrecipient further agrees that it will require the language of this certification be included in any subawards which contain provisions for the children's services and that all Subrecipients shall certify accordingly.


Subrecipient Representative Signature


Subrecipient's Representative Title


Subrecipient Name



Date

EXHIBIT I

-Assurance Of Compliance Nondiscrimination In Federally Assisted Programs

OMB Burden Disclosure Statement-

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget (OMB), Paperwork Reduction Project (1910-0400), Washington, DC 20503.

The Subrecipient agrees to comply with Title VI of the Civil Rights Act of 1964 (Pub. L. 88-352), Title IX of the Education Amendments of 1972, as amended, (Pub. L. 92-318, Pub. L. 93-568, and Pub. L. 94-482), Section 504 of the Rehabilitation Act of 1973 (Pub. L. 93-112), the Age Discrimination Act of 1975 (Pub. L. 94-135), Title VIII of the Civil Rights Act of 1968 (Pub. L. 90-284). In accordance with the above laws and regulations issued pursuant thereto, the Subrecipient agrees to assure that no person in the United States shall, on the ground of race, color, national origin, sex, age, or disability, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity in which the Subrecipient receives Federal assistance.

Applicability and Period of Obligation In the case of any service, financial aid, covered employment, equipment, property, or structure provided, leased, or improved with Federal assistance extended to the Subrecipient by DOJ with federal CARES Act funds, this assurance obligates the Subrecipient for the period during which Federal assistance is extended. In the case of any transfer of such service, financial aid, equipment, property, or structure, this assurance obligates the transferee for the period during which Federal assistance is extended. If any personal property is so provided, this assurance obligates the Subrecipient for the period during which it retains ownership or possession of the property.

Employment Practices Where a primary objective of the Federal assistance is to provide employment or where the Subrecipient's employment practices affect the delivery of services in programs or activities resulting from Federal assistance extended by DOJ, the Subrecipient agrees not to discriminate on the ground of race, color, national origin, sex, age, or disability, in its employment practices. Such employment practices may include, but are not limited to, recruitment, advertising, hiring, layoff or termination, promotion, demotion, transfer, rates of pay, training and participation in upward mobility programs; or other forms of compensation and use of facilities.

Subrecipient Assurance The Subrecipient shall require any individual, organization, or other entity with whom it subcontracts, subgrants, or subleases for the purpose of providing any service, financial aid, equipment, property, or structure to comply with laws and regulations cited above. To this end, the subrecipient shall be required to sign a written assurance form; however, the obligation of both recipient and subrecipient to ensure compliance is not relieved by the collection or submission of written assurance forms.

Data Collection and Access to Records The Subrecipient agrees to compile and maintain

EXHIBIT I

information pertaining to programs or activities developed as a result of the Subrecipient's receipt of Federal assistance from DOJ. Such information shall include, but is not limited to the following: (1) the manner in which services are or will be provided and related data necessary for determining whether any persons are or will be denied such services on the basis of prohibited discrimination; (2) the population eligible to be served by race, color, national origin, sex, age and disability; (3) data regarding covered employment including use or planned use of bilingual public contact employees serving beneficiaries of the program where necessary to permit effective participation by beneficiaries unable to speak or understand English; (4) the location of existing or proposed facilities connected with the program and related information adequate for determining whether the location has or will have the effect of unnecessarily denying access to any person on the basis of prohibited discrimination; and (5) the present or proposed membership by race, color, national origin, sex, age and disability in any planning or advisory body which is an integral part of the program.

The Subrecipient agrees to submit requested data to DOJ, the U.S. Department of Treasury or OMB regarding programs and activities developed by the Subrecipient from the use of CARES Act funds extended by DOJ upon request. Facilities of the Subrecipient (including the physical plants, buildings, or other structures) and all records, books, accounts, and other sources of information pertinent to the Subrecipient's compliance with the civil rights laws shall be made available for inspection during normal business hours on request of an officer or employee of DOJ, the U.S. Department of Treasury or OMB specifically authorized to make such inspections.

This assurance is given in consideration of and for the purpose of obtaining any and all Federal grants, loans, contracts (excluding procurement contracts), property, discounts or other Federal assistance extended after the date hereof, to the Subrecipient by DOJ including installment payments on account after such data of application for Federal assistance which are approved before such date. The Subrecipient recognizes and agrees that such Federal assistance will be extended in reliance upon the representations and agreements made in this assurance, and that the United States shall have the right to seek judicial enforcement of this assurance. This assurance is binding on the Subrecipient, the successors, transferees, and assignees, as well as the person(s) whose signatures appear below and who are authorized to sign this assurance on behalf of the Subrecipient.

Subrecipient Certification

The Subrecipient certifies that it has complied, or that, within 90 days of the date of the grant, it will comply with all applicable requirements of 10 C.F.R. § 1040.5 (a copy will be furnished to the Subrecipient upon written request to DOJ).

Rebecca L Bryant
Subrecipient Representative Signature

CEO
Subrecipient's Representative Title

Rebecca L Bryant
Subrecipient Name

4/28/22
Date

EXHIBIT J

-CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) COMPLIANCE-

The Federal Funding Accountability and Transparency Act (FFATA) requires Subrecipients of individual Federal grants equal to or greater than \$30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$30,000 or more. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), DOJ must report the following information for any grant award subject to the FFATA reporting requirements:

- 1) Name of entity
- 2) Amount of award
- 3) Funding agency
- 4) NAICS code for contracts / CFDA program number for grants
- 5) Program source
- 6) Award title descriptive of the purpose of the funding action
- 7) Location of the entity
- 8) Principle place of performance
- 9) Unique identifier of the entity (DUNS #)
- 10) Total compensation and names of the top five executives if:
 - a. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - b. Compensation information is not already available through reporting to the SEC.

Subrecipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of the Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), and further agrees to have one of the Subrecipient's representative(s), as identified in Sections 1.11 of the Grant Agreement execute the following Certification:

The below named Subrecipient agrees to provide needed information as outlined above to DOJ and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Subrecipient Representative Signature: Rebecca Bryant Subrecipient's Representative Title: CEO

Subrecipient Name: Rebecca L Bryant Date: 4/28/22

1. The DUNS number for your entity is: 122778277

☒ NO ☐ YES

If the answer to #2 above is YES, please answer the following:

NO _____ YES

If the answer to #3 above is NO, please answer the following:

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

EXHIBIT K

-EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-

I, Shelley Kelleher [responsible official], certify that

Lakes Region Community Services Council has completed the EEO reporting tool

certification within the last two years at: <https://ojp.gov/about/ocr/faq-eeop.htm> on

4/28/22 [date]

It is understood that subrecipients which are exempt from filing the EEOP Utilization Report including non-profits and subrecipients with less than 50 employees must file a declaration claiming exemption at least once every two years with the Office for Justice Programs, Office of Civil Rights at the above web address.

EEOP Training Requirements for Subrecipients

Shelley Kelleher [official that completed training] has completed

the EEOP training at <https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm> on:

4/28/22 [date]. The EEOP training must be completed at least once every two years.

DOJ Discrimination Complaint Process

If individuals believe they may have been discriminated against by the NH Department of Justice or by an organization that receives federal funding from the NH Department of Justice based on their race, color, national origin, religion, sex, disability, age, sexual orientation or gender identity should print and complete a complaint form that can be found at: Civil Rights | Grants Management Unit | NH Department of Justice

Subrecipient Discrimination Complaint Process

I further certify that the Subrecipient will comply with applicable federal civil rights laws that prohibit discrimination in employment and in the delivery of services and has a policy or written procedure in place for accepting discrimination based complaints from employees and program beneficiaries and that policy/procedure must be made publically available to program beneficiaries or prospective beneficiaries.

EXHIBIT K

Certified Standard Assurances

On behalf of the Subrecipient, and in support of this application for a grant or cooperative agreement, I certify under penalty of perjury to the U.S. Department of Justice ("Department"), that all of the following are true and correct:

(1) I have the authority to make the following representations on behalf of myself and the Subrecipient. I understand that these representations will be relied upon as material in any Department decision to make an award to the Subrecipient based on its application.

(2) I certify that the Subrecipient has the legal authority to apply for the federal assistance sought by the application, and that it has the institutional, managerial, and financial capability (including funds sufficient to pay any required non-federal share of project costs) to plan, manage, and complete the project described in the application properly:

(3) I assure that, throughout the period of performance for the award (if any) made by the Department based on the application—

- a. the Subrecipient will comply with all award requirements and all federal statutes and regulations applicable to the award;
- b. the Subrecipient will require all subrecipients to comply with all applicable award requirements and all applicable federal statutes and regulations; and
- c. the Subrecipient will maintain safeguards to address and prevent any organizational conflict of interest, and also to prohibit employees from using their positions in any manner that poses, or appears to pose, a personal or financial conflict of interest.

(4) The Subrecipient understands that the federal statutes and regulations applicable to the award (if any) made by the Department based on the application specifically include statutes and regulations pertaining to civil rights and nondiscrimination, and, in addition—

- a. the Subrecipient understands that the applicable statutes pertaining to civil rights will include section 601 of the Civil Rights Act of 1964 (42 U.S.C. § 2000d); section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794); section 901 of the Education Amendments of 1972 (20 U.S.C. § 1681); and section 303 of the Age Discrimination Act of 1975 (42 U.S.C. § 6102);
- b. the Subrecipient understands that the applicable statutes pertaining to nondiscrimination may include section 809(c) of Title I of the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); section 1407(e) of the Victims of Crime Act of 1984 (34 U.S.C. § 20110(e)); section 299A(b) of the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); and that the grant condition set out at section 40002(b)(13) of the Violence Against Women Act (34 U.S.C. § 12291(b)(13)), which will apply to all awards made by the Office on Violence Against Women, also may apply to an award made otherwise;

EXHIBIT K

- c. the Subrecipient understands that it must require any pass-through subrecipient to comply with all such applicable statutes (and associated regulations); and
- d. on behalf of the Subrecipient, I make the specific assurances set out in 28 C.F.R. §§ 42.105 and 42.204.

(5) The Subrecipient also understands that (in addition to any applicable program-specific regulations and to applicable federal regulations that pertain to civil rights and nondiscrimination) the federal regulations applicable to the award (if any) made by the Department based on the application may include, but are not limited to, 2 C.F.R. Part 2800 (the DOJ "Part 200 Uniform Requirements") and 28 C.F.R. Parts 22 (confidentiality - research and statistical information), 23 (criminal intelligence systems), 38 (regarding faith-based or religious organizations participating in federal financial assistance programs), and 46 (human subjects protection).

(6) I assure that the Subrecipient will assist the Department as necessary (and will require subrecipients and contractors to assist as necessary) with the Department's compliance with section 106 of the National Historic Preservation Act of 1966 (54 U.S.C. § 306108), the Archeological and Historical Preservation Act of 1974 (54 U.S.C. §§ 312501-312508), and the National Environmental Policy Act of 1969 (42 U.S.C. §§ 4321-4335), and 28 C.F.R. Parts 61 (NEPA) and 63 (floodplains and wetlands).

(7) I assure that the Subrecipient will give the Department and the Government Accountability Office, through any authorized representative, access to, and opportunity to examine, all paper or electronic records related to the award (if any) made by the Department based on the application.

(8) If this application is for an award from the National Institute of Justice or the Bureau of Justice Statistics pursuant to which award funds may be made available (whether by the award directly or by any subaward at any tier) to an institution of higher education (as defined at 34 U.S.C. § 10251(a)(17)), I assure that, if any award funds actually are made available to such an institution, the Subrecipient will require that, throughout the period of performance—

- a. each such institution comply with any requirements that are imposed on it by the First Amendment to the Constitution of the United States; and
- b. subject to par. a, each such institution comply with its own representations, if any, concerning academic freedom, freedom of inquiry and debate, research independence, and research integrity, at the institution, that are included in promotional materials, in official statements, in formal policies, in applications for grants (including this award application), for accreditation, or for licensing, or in submissions relating to such grants, accreditation, or licensing, or that otherwise are made or disseminated to students, to faculty, or to the general public.

(9) I assure that, if the Subrecipient is a governmental entity, with respect to the award (if any) made by the Department based on the application—

EXHIBIT K

- a. it will comply with the requirements of the Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (42 U.S.C §§ 4601-4655), which govern the treatment of persons displaced as a result of federal and federally-assisted programs; and
- b. it will comply with requirements of 5 U.S.C. §§ 1501-1508 and 7324-7328, which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by federal assistance.

(10) If the Subrecipient applies for and receives an award from the Office of Community Oriented Policing Services (COPS Office), I assure that as required by 34 U.S.C. § 10382(c)(11), it will, to the extent practicable and consistent with applicable law--including, but not limited to, the Indian Self-Determination and Education Assistance Act--seek, recruit, and hire qualified members of racial and ethnic minority groups and qualified women in order to further effective law enforcement by increasing their ranks within the sworn positions, as provided under 34 U.S.C. § 10382(c)(11).

(11) If the Subrecipient applies for and receives a DOJ award under the STOP School Violence Act program, I assure as required by 34 U.S.C. § 10552(a)(3), that it will maintain and report such data, records, and information (programmatic and financial) as DOJ may reasonably require.

I acknowledge that a materially false, fictitious, or fraudulent statement (or concealment or omission of a material fact) in this certification, or in the application that it supports, may be the subject of criminal prosecution (including under 18 U.S.C. §§ 1001 and/or 1621, and/or 34 U.S.C. §§ 10271-10273), and also may subject me and the Subrecipient to civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. §§ 3729-3730 and 3801-3812). I also acknowledge that the Department's awards, including certifications provided in connection with such awards, are subject to review by the Department, including by its Office of the Inspector General.

Rebecca L. Bryant

Name of Authorized Signor

Aulene Bryant

Signature

CEO

Title of Authorized Signor

4/28/22

Date

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that LAKES REGION COMMUNITY SERVICES COUNCIL is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on July 29, 1975. 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: 64109

Certificate Number: 0005756465



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 8th day of April A.D. 2022.

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

David M. Scanlan,
Secretary of State

CERTIFICATE OF AUTHORITY

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

1. I am a duly elected Clerk/Secretary/Officer of Lakes Region Community Services
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on March 16, 2022, at which a quorum of the Directors/shareholders were present and voting:
(Date):

VOTED: That Rebecca L. Bryant (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Lakes Region Community Services to enter into contracts or agreements with the State

(Name of Corporation/ LLC)

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

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

Dated: 4/28/22

Carrie Chase

Signature of Elected Officer

Name: Carrie Chase

Title: President

Client#: 1842747

LAKESREG5

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

12/10/2021

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 any rights to the certificate holder in lieu of such endorsement(s).

PRODUCER: USI Insurance Services, LLC 12 Gill Street Suite 5500 Woburn, MA 01801 855 874-0123	CONTACT NAME: Elizabeth Mailhot
	PHONE (A/C, No, Ext): 855 874-0123 FAX (A/C, No): 781-376-5035
	E-MAIL ADDRESS: Elizabeth.Mailhot@usi.com
	INSURER(S) AFFORDING COVERAGE
	INSURER A: Philadelphia Insurance Company NAIC # 32204
	INSURER B: Granite State Work Comp Manuf
	INSURER C:
	INSURER D:
	INSURER E:
	INSURER F:

INSURED
Lakes Region Community Services Council
719 North Main Street
Laconia, NH 03246

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

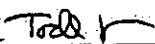
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE 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 SUBR INSR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:		PHPK2350720	12/01/2021	12/01/2022	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$100,000 MED EXP (Any one person) \$5,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$3,000,000 PRODUCTS - COMP/OP AGG \$3,000,000
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY		PHPK2350717	12/01/2021	12/01/2022	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR EXCESS LIAB CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$10,000		PHUB793607	12/01/2021	12/01/2022	EACH OCCURRENCE \$5,000,000 AGGREGATE \$5,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input checked="" type="checkbox"/> Y <input checked="" type="checkbox"/> N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A	WC0120211002953	01/01/2022	01/01/2023	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE - EA EMPLOYEE \$1,000,000 E.L. DISEASE - POLICY LIMIT \$1,000,000
A	Abuse Professional		PHPK2350720 PHPK2350720	12/01/2021 12/01/2021	12/01/2022 12/01/2022	\$1,000,000 / \$3,000,000 \$1,000,000 / \$3,000,000

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

CERTIFICATE HOLDER

CANCELLATION

NH Dept. of Justice, Grants Mgmt. Unit Rhonda Beauchemin Criminal Justice Program Spec. 33 Capitol Street Concord, NH 03301	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE 

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Internal Revenue Service

Department of the Treasury

District
Director

10 MetroTech Center
625 Fulton St., Brooklyn, NY 11201

Date: OCT 09 1997

Lakes Region Community
Services Council
Post Office Box 509
Laconia, NH 03247-0509

Person to Contact:
Patricia Holub
Contact Telephone Number:
(718) 488-2333
EIN: 02-0329795

Dear Sir or Madam:

Reference is made to your request for verification of the
tax exempt status of Lakes Region Community Services Council.

A determination or ruling letter issued to an organization
granting exemption under the Internal Revenue Code remains in
effect until the tax exempt status has been terminated, revoked
or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,

(Patricia Holub)
Patricia Holub
Manager, Customer
Service Unit

Name of Organization: Lakes Region Community
Services Council

Date of Exemption Letter: May 1978

Exemption granted pursuant to section 501(c)(3) of the
Internal Revenue Code.

Foundation Classification (if applicable): Not a private
foundation as you are an organization described in sections
509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Financial Statements

LAKES REGION COMMUNITY SERVICES
COUNCIL, INC.

**FOR THE YEARS ENDED
JUNE 30, 2021 AND 2020
AND
INDEPENDENT AUDITORS' REPORTS**

**Leone,
McDonnell
& Roberts**
PROFESSIONAL ASSOCIATION

CERTIFIED PUBLIC ACCOUNTANTS

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Lakes Region Community Services Council, Inc.
Laconia, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of Lakes Region Community Services Council, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of cash flows, and notes to the financial statements for the years then ended, and the related statements of activities and functional expenses for the year ended June 30, 2021.

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 misstatements, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these 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 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 Lakes Region Community Services Council, Inc. as of June 30, 2021 and 2020, and its cash flows for the years then ended, and the changes in its net assets for the year ended June 30, 2021 in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the Lakes Region Community Services Council, Inc.'s June 30, 2020 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated October 9, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional revenues on pages 21-23 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 Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 October 13, 2021, on our consideration of Lakes Region Community Services Council, Inc.'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 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 Lakes Region Community Services Council, Inc.'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 Lakes Region Community Services Council, Inc.'s internal control over financial reporting and compliance.

*Leone McDowell & Roberts,
Professional Association*

Wolfeboro, New Hampshire
October 13, 2021

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

**STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 7,525,100	\$ 6,090,997
Accounts receivable:		
Medicaid	1,682,904	2,560,926
Other, net of allowance for doubtful accounts of \$50,000 at June 30, 2021 and 2020	214,658	443,943
Prepaid expenses	<u>40,921</u>	<u>53,598</u>
Total current assets	<u>9,463,583</u>	<u>9,149,464</u>
PROPERTY AND EQUIPMENT, NET	<u>3,222,732</u>	<u>3,454,418</u>
OTHER ASSETS		
Due from affiliates, net	-	79,985
Deposits	<u>35,779</u>	<u>37,779</u>
Total other assets	<u>35,779</u>	<u>117,764</u>
Total assets	<u>\$ 12,722,094</u>	<u>\$ 12,721,646</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 1,178,111	\$ 1,111,944
Accrued salaries, wages, and related expenses	1,019,729	616,961
Accrued earned time	341,492	335,958
Refundable advances	822,766	160,551
Other accrued expenses	<u>177,139</u>	<u>380,797</u>
Total current liabilities	<u>3,539,237</u>	<u>2,606,211</u>
LONG TERM LIABILITIES		
Due to affiliates, net	1,635,605	-
State of NH - Emergency Healthcare System Relief loan	-	50,000
Paycheck Protection Program loan	<u>-</u>	<u>2,739,774</u>
Total long term liabilities	<u>1,635,605</u>	<u>2,789,774</u>
Total liabilities	<u>5,174,842</u>	<u>5,395,985</u>
NET ASSETS		
Without donor restrictions	6,345,800	6,074,046
With donor restrictions	<u>1,201,452</u>	<u>1,251,615</u>
Total net assets	<u>7,547,252</u>	<u>7,325,661</u>
Total liabilities and net assets	<u>\$ 12,722,094</u>	<u>\$ 12,721,646</u>

See Notes to Financial Statements

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2021</u>	<u>2020</u>
CHANGES IN NET ASSETS				
Revenues				
Program fees	\$ 1,456,334	\$ -	\$ 1,456,334	\$ 1,531,460
Medical	23,598,558	-	23,598,558	22,409,638
Client resources	103,687	-	103,687	93,447
Other third party payers	3,150	-	3,150	1,463
Public support	580,458	-	580,458	533,685
Private foundations	143,618	-	143,618	192,163
Production/service income	85,979	-	85,979	119,584
Investment	4,917	-	4,917	24,647
State of New Hampshire - DDS	1,352,063	-	1,352,063	1,368,101
Management fees	14,400	-	14,400	14,400
Paycheck Protection Program loan forgiveness	2,739,774	-	2,739,774	-
Other	1,382,750	-	1,382,750	1,213,220
Total revenues	<u>31,465,688</u>	<u>-</u>	<u>31,465,688</u>	<u>27,501,808</u>
Expenses				
Program services				
Service coordination	1,421,530	-	1,421,530	1,057,722
Day programs	2,830,723	-	2,830,723	3,228,898
Early intervention	698,801	-	698,801	681,659
Enhanced family care	3,592,782	-	3,592,782	3,309,717
Community options	211,753	-	211,753	208,225
Community residences	11,349,551	-	11,349,551	10,598,006
Transportation	45,642	-	45,642	45,234
Family support	4,322,942	-	4,322,942	4,098,763
Other DDS	8,690	-	8,690	22,796
Other programs	1,533,162	-	1,533,162	1,452,563
Supporting activities				
General management	5,050,235	50,163	5,100,398	2,711,455
Fundraising	128,123	-	128,123	142,685
Total expenses	<u>31,193,934</u>	<u>50,163</u>	<u>31,244,097</u>	<u>27,557,723</u>
CHANGE IN NET ASSETS	<u>271,754</u>	<u>(50,163)</u>	<u>221,591</u>	<u>(55,915)</u>
NET ASSETS, BEGINNING OF YEAR	<u>6,074,046</u>	<u>1,251,615</u>	<u>7,325,661</u>	<u>7,381,576</u>
NET ASSETS, END OF YEAR	<u>\$ 6,345,800</u>	<u>\$ 1,201,452</u>	<u>\$ 7,547,252</u>	<u>\$ 7,325,661</u>

See Notes to Financial Statements

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Service Coordination</u>	<u>Day Programs</u>	<u>Early Intervention</u>	<u>Enhanced Family Care</u>	<u>Community Options</u>
PERSONNEL COSTS					
Salaries and wages	\$ 934,503	\$ 1,789,990	\$ 477,963	\$ 218,515	\$ 145,494
Employee benefits	252,181	482,778	129,591	59,413	38,969
Payroll taxes	67,533	113,499	34,969	15,788	9,933
PROFESSIONAL FEES AND CONSULTATIONS					
Clerical contracted staff	-	-	-	-	-
Client treatment & therapies	87,547	-	-	3,249,247	-
Accounting/auditing	-	-	-	-	-
Legal	6,025	-	-	-	-
Subcontract services	390	-	25,343	-	-
Other professional fees	15,291	691	-	-	-
STAFF DEVELOPMENT AND TRAINING					
Journals and publications	-	-	-	449	-
Conference/conventions	-	-	-	-	-
Other staff development	-	300	-	135	-
OCCUPANCY COSTS					
Rent	-	89,577	-	-	-
Mortgage payments	-	-	-	-	-
Utilities	-	8,606	-	-	-
Repairs and maintenance	-	459	-	-	-
Other occupancy costs	35,009	34,145	28,277	12,246	2,531
CONSUMABLE SUPPLIES					
Office supplies and equipment: under \$2,500	2,744	4,310	990	582	31
Building/household	-	668	-	-	-
Client	124	2,669	81	12,840	-
Medical supplies	142	123	19	-	-
ASSISTANCE TO INDIVIDUALS	6,139	-	-	-	-
PRODUCT SALES	-	7,863	-	-	-
EQUIPMENT RENTAL	-	-	-	-	-
EQUIPMENT MAINTENANCE	-	-	-	973	-
DEPRECIATION	-	8,737	-	-	-
ADVERTISING	-	61	-	-	-
PRINTING	-	-	-	1,617	-
TELEPHONE	34	9,380	-	43	-
POSTAGE	9	16	20	-	-
TRANSPORTATION	12,218	221,940	588	19,282	14,780
INSURANCE	-	-	-	-	-
MEMBERSHIP DUES	-	2,491	-	-	-
CLIENT PAYMENTS	-	47,326	-	-	15
CONTRIBUTIONS	-	-	-	-	-
OTHER	1,641	5,094	960	1,652	-
TOTAL FUNCTIONAL EXPENSES	\$ 1,421,530	\$ 2,830,723	\$ 698,801	\$ 3,592,782	\$ 211,753

See Notes to Financial Statements

LAKE REGION COMMUNITY SERVICES COUNCIL, INC.

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Community Residences</u>	<u>Transportation</u>	<u>Family Support</u>	<u>Other DDS</u>	<u>General Management</u>
PERSONNEL COSTS					
Salaries and wages	\$ 3,562,711	\$ 21,164	\$ 924,106	\$ -	\$ 1,737,809
Employee benefits	946,311	5,940	245,040	-	364,918
Payroll taxes	240,918	1,566	63,853	-	93,646
PROFESSIONAL FEES AND CONSULTATIONS					
Clerical contracted staff	-	-	-	-	604
Client treatment & therapies	159,463	-	2,324,075	-	2,660
Accounting/auditing	-	-	415	-	117,216
Legal	-	-	-	-	1,274
Subcontract services	5,612,751	-	479,890	-	-
Other professional fees	-	-	10,012	-	186,233
STAFF DEVELOPMENT AND TRAINING					
Journals and publications	-	-	-	-	138
Conference/conventions	-	-	-	-	849
Other staff development	90	-	-	-	80,660
OCCUPANCY COSTS					
Rent	178,714	-	-	-	27
Mortgage payments	8,414	-	-	-	-
Utilities	94,881	-	-	-	55,691
Repairs and maintenance	52,937	-	-	-	114,077
Other occupancy costs	187,809	-	12,350	-	(278,114)
CONSUMABLE SUPPLIES					
Office supplies and equipment under \$2,500	18,131	276	-	-	36,182
Building/household	18,716	-	-	-	1,228
Client	103,427	-	119	8,690	2,458
Medical supplies	8,218	-	9,372	-	-
ASSISTANCE TO INDIVIDUALS	-	-	30,719	-	-
PRODUCT SALES	97	-	-	-	-
EQUIPMENT RENTAL	63	-	-	-	22,128
EQUIPMENT MAINTENANCE	11,293	-	80	-	20,310
DEPRECIATION	28,537	11,381	-	-	228,486
ADVERTISING	-	-	85	-	25,139
PRINTING	-	-	-	-	537
TELEPHONE	10,563	-	-	-	51,447
POSTAGE	55	-	-	-	23,895
TRANSPORTATION	104,578	5,315	176,780	-	1,576
INSURANCE	-	-	-	-	108,071
MEMBERSHIP DUES	164	-	40,335	-	56,899
CLIENT PAYMENTS	797	-	58	-	5,112
CONTRIBUTIONS	-	-	-	-	1,760,000
OTHER	(87)	-	5,653	-	279,242
TOTAL FUNCTIONAL EXPENSES	\$ 11,349,551	\$ 45,642	\$ 4,322,942	\$ 8,690	\$ 5,100,398

See Notes to Financial Statements

LAKE REGION COMMUNITY SERVICES COUNCIL, INC.

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Fundraising</u>	<u>Total DDS Funded</u>	<u>Total Non-DDS Funded</u>	<u>2021 Totals</u>	<u>2020 Totals</u>
PERSONNEL COSTS					
Salaries and wages	\$ 86,913	\$ 9,899,168	\$ 968,501	\$ 10,867,669	\$ 10,300,063
Employee benefits	24,182	2,549,323	259,001	2,808,324	2,948,336
Payroll taxes	6,451	648,156	68,357	716,513	759,046
PROFESSIONAL FEES AND CONSULTATIONS					
Clerical contracted staff	-	604	-	604	749
Client treatment & therapies	-	5,822,992	24,138	5,847,130	4,944,894
Accounting/auditing	-	117,631	-	117,631	95,385
Legal	-	7,299	-	7,299	7,300
Subcontract services	-	6,118,374	70,811	6,189,185	5,202,493
Other professional fees	420	212,647	1,051	213,698	267,171
STAFF DEVELOPMENT AND TRAINING					
Journals and publications	55	642	-	642	964
Conference/conventions	2,500	3,349	307	3,656	12,168
Other staff development	-	81,185	(35)	81,150	64,059
OCCUPANCY COSTS					
Rent	-	268,318	-	268,318	269,222
Mortgage payments	-	8,414	-	8,414	9,165
Utilities	-	159,178	21	159,199	159,300
Repairs and maintenance	-	167,473	-	167,473	178,441
Other occupancy costs	-	34,253	88,950	123,203	194,120
CONSUMABLE SUPPLIES					
Office supplies and equipment under \$2,500	-	63,246	1,997	65,243	73,482
Building/household	-	20,612	-	20,612	29,132
Client	608	131,016	290	131,306	153,851
Medical supplies	-	17,874	-	17,874	12,083
ASSISTANCE TO INDIVIDUALS	-	36,858	6,682	43,540	82,910
PRODUCT SALES	-	7,960	-	7,960	17,737
EQUIPMENT RENTAL	-	22,191	-	22,191	26,096
EQUIPMENT MAINTENANCE	-	32,656	-	32,656	42,044
DEPRECIATION	-	277,141	1,333	278,474	245,964
ADVERTISING	1,650	26,935	3,999	30,934	48,055
PRINTING	3,063	5,217	-	5,217	6,922
TELEPHONE	-	71,467	21	71,488	75,268
POSTAGE	816	24,811	30	24,841	18,482
TRANSPORTATION	257	557,314	30,800	588,114	722,474
INSURANCE	-	108,071	-	108,071	165,190
MEMBERSHIP DUES	320	100,209	3,275	103,484	113,988
CLIENT PAYMENTS	-	53,308	1,068	54,376	84,309
CONTRIBUTIONS	-	1,760,000	-	1,760,000	-
OTHER	888	295,043	2,565	297,608	226,859
TOTAL FUNCTIONAL EXPENSES	\$ 128,123	\$ 29,710,935	\$ 1,533,162	\$ 31,244,097	\$ 27,557,723

See Notes to Financial Statements

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

**STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 221,591	\$ (55,915)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	278,474	245,964
Paycheck Protection Program loan forgiveness	(2,739,774)	-
State of NH - Emergency Healthcare System Relief loan forgiveness	(50,000)	-
(Increase) decrease in assets:		
Accounts receivable	1,107,307	(2,105,934)
Prepaid expenses	12,677	(24,466)
Deposits	2,000	-
Increase (decrease) in liabilities:		
Accounts payable	66,167	388,522
Accrued salaries, wages, and related expenses	402,768	164,444
Accrued earned time	5,534	30,434
Refundable advances	662,215	39,002
Other accrued expenses	(203,657)	234,240
NET CASH USED IN OPERATING ACTIVITIES	<u>(234,698)</u>	<u>(1,083,709)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property and equipment	<u>(46,789)</u>	<u>(256,108)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(46,789)</u>	<u>(256,108)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Payroll Protection Program loan	-	2,739,774
Proceeds from State of NH - Emergency Healthcare System Relief loan	-	50,000
Decrease (increase) in due from affiliates	79,985	(22,718)
Increase in due to affiliates	<u>1,635,605</u>	<u>-</u>
NET CASH PROVIDED BY FINANCING ACTIVITIES	<u>1,715,590</u>	<u>2,767,056</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	<u>1,434,103</u>	<u>1,427,239</u>
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>6,090,997</u>	<u>4,663,758</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 7,525,100</u>	<u>\$ 6,090,997</u>

See Notes to Financial Statements

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Lakes Region Community Services Council, Inc. (the Council) is a New Hampshire nonprofit corporation organized exclusively for charitable purposes to ensure there is a coordinated and efficient program of human services dealing effectively with the problems and needs of the developmentally impaired of Belknap County, lower Grafton County and the surrounding communities.

Basis of Accounting

The financial statements of Lakes Region Community Services Council, Inc. have been prepared on the accrual basis of accounting.

Basis of Presentation

The financial statements of the Council have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Council to report information regarding its financial position and activities according to the following net asset classifications:

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

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

Donor restricted contributions are reported as increases in net assets with donor restrictions. When restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

As of June 30, 2021 and 2020, the Council had net assets with donor restrictions and net assets without donor restrictions.

Cash and Cash Equivalents

For the purposes of the Statements of Cash Flows, the Council considers all demand deposits, money market funds, and short-term investments with original maturities of three months or less to be cash equivalents.

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

Other Events

The Council's operations could be impacted should the disruptions from the novel coronavirus (COVID-19) lead to changes in client behavior. The COVID-19 impact on the capital markets could also impact the Council's cost of borrowing. There are certain limitations on the Council's ability to mitigate the adverse financial impact of these items. COVID-19 also makes it more challenging for management to estimate future performance of the operations, particularly over the near to medium term.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to activities and a credit to a valuation allowance based on historical account write-off patterns by the payor, adjusted as necessary to reflect current conditions. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable.

The Council has no policy for charging interest on overdue accounts nor are its accounts receivable pledged as collateral, except as disclosed in Note 4.

It is the policy of the Council to provide services to all eligible residents of central New Hampshire without regard to ability to pay. As a result of this policy, all charity care write-offs are recorded as reductions in revenue in the period in which services are provided. The accounts receivable allowance includes the estimated amount of charity care and contractual allowances included in the accounts receivable balances. The computation of the contractual allowance is based on historical ratios of fees charged to amounts collected.

Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for future periods or for specific purposes are reported as net assets with donor restrictions, depending on the nature of the restrictions. However, if a restriction is fulfilled in the same period in which the contribution is received, the Council reports the support as net assets without donor restrictions.

Property and Depreciation

Property and equipment are recorded at cost or, if contributed, at estimated fair value at the date of contribution. Material assets with a useful life in excess of one year are capitalized. Depreciation is provided for using the straight-line method in amounts designed to amortize the cost of the assets over their estimated useful lives as follows:

Buildings and improvements	5 - 40 Years
Furniture, fixtures and equipment	3 - 10 Years

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

Property and Depreciation (continued)

Costs for repairs and maintenance are expensed when incurred and betterments are capitalized. Assets sold or otherwise disposed of are removed from the accounts, along with the related accumulated depreciation, and any gain or loss is recognized.

Fair Value of Financial Instruments

The Council's financial instruments consist of cash, short-term receivables and payables and customer deposits. The carrying value for all such instruments, considering the terms, approximates fair value at June 30, 2021 and 2020.

Refundable Advances

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services or expenditures are incurred.

Summarized Financial Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Council's financial statements for the year ended June 30, 2020, from which the summarized information was derived.

Accrued Earned Time

The Council has accrued a liability for future compensated leave time that its employees have earned and which is vested with the employee.

Revenue Recognition

In May of 2014, the FASB issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers (Topic 606)*. This ASU is a comprehensive new revenue recognition model that requires an organization to recognize revenue to depict the transfer of goods or services to a customer at an amount that reflects the consideration it expects to receive in exchange for those goods or services. The Council adopted this ASU on July 1, 2020, using the modified retrospective approach and applied this ASU only to contracts not completed as of July 1, 2020. Contracts and transactions with customers predominantly contain a single performance obligation. The impact of adopting this ASU was not material to the financial statements.

LAKE REGION COMMUNITY SERVICES COUNCIL, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

Revenue Recognition (continued)

The Council records the following exchange transaction revenue in its statements of activities for the years ended June 30, 2021 and 2020:

Day Services – The Council provides certain services which range from birth through lifespan. Examples of these services are early supports and services, respite, family support, in home supports, service coordination, employment services, supported independent living, non-medical support for the elderly in their home, and self-directed services. All revenue is recognized upon completion of the service.

Residential Services – The council provides certain residential assistance through contractual arrangements with other vendor providers as well as the shared family living model and Lakes Region Community Services staffed homes with 24-hour supervision. All revenue is recognized upon completion of the service.

Contract Balances

Contract balances as a result of contracts and transactions with customers primarily consist of receivables included in accounts receivable in the Council's statements of financial position. The Council's receivables from transactions with customers amounted to \$1,897,562 and \$3,004,869 for the years ended June 30, 2021 and 2020, respectively.

Income Taxes

The Council is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has determined the Council to be other than a private foundation.

Management has evaluated the Council's tax positions and concluded that the Council has maintained its tax-exempt status and has taken no uncertain tax positions that would require adjustment to the financial statements.

Advertising

The Council expenses advertising costs as incurred.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis. Accordingly, costs have been allocated among the program services and supporting activities benefited. Such allocations have been determined by management on an equitable basis.

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

Functional Allocation of Expenses (continued)

The expenses that are allocated include the following:

<u>Expense</u>	<u>Method of allocation</u>
Salaries and benefits	Time and effort
Occupancy	Square footage
Depreciation	Direct assignment
All other expenses	Direct assignment

Accounting 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 results could differ from those estimates.

New Accounting Pronouncement

As of July 1, 2020, the Council adopted the provisions of the Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers* (Topic 606), as amended. ASU 2014-09 applied to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition. Results for reporting the years June 30, 2021 and 2020 are presented under FASB ASC Topic 606. The ASU has been applied retrospectively to all periods presented, with no effect on previously issued financial statements.

LAKE REGION COMMUNITY SERVICES COUNCIL, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

2. LIQUIDITY AND AVAILABILITY

The following represents the Council's financial assets as of June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 7,525,100	\$ 6,090,997
Accounts receivable:		
Medicaid	1,682,904	2,560,926
Other, net	214,658	443,943
Deposits	<u>35,779</u>	<u>37,779</u>
Total financial assets	<u>\$ 9,458,441</u>	<u>\$ 9,133,645</u>
Less amounts not available to be used within one year:		
Deposits	<u>\$ 35,779</u>	<u>\$ 37,779</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 9,422,662</u>	<u>\$ 9,095,866</u>

The Council's goal is generally to maintain financial assets to meet 90 days of operating expenses (approximately \$7.6 million). As part of its liquidity plan, excess cash is invested in short-term investments, including money market accounts.

3. PROPERTY AND EQUIPMENT

As of June 30, 2021 and 2020, property and equipment consisted of the following:

	<u>2021</u>	<u>2020</u>
Buildings and improvements	\$ 4,184,136	\$ 4,141,347
Leasehold improvements	397,215	393,215
Furniture, fixtures and equipment	837,434	837,434
Vehicles	173,352	173,352
Land	<u>152,200</u>	<u>152,200</u>
Total	5,744,337	5,697,548
Less accumulated depreciation	<u>2,521,605</u>	<u>2,243,130</u>
Property and equipment, net	<u>\$ 3,222,732</u>	<u>\$ 3,454,418</u>

Depreciation expense for the years ended June 30, 2021 and 2020 amounted to \$278,474 and \$245,964, respectively.

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

4. DEMAND NOTE PAYABLE

The Council maintains a revolving line of credit with a bank. The revolving line of credit provides for maximum borrowings up to \$3,000,000 and is renewable annually. Effective January 29, 2021 the Council renewed the revolving line of credit through December 31, 2021, and is collateralized by all of the business assets of the Council and guaranteed by related nonprofit organizations (see Note 11). At June 30, 2021 and 2020, the interest was stated at the bank's prime rate of 3.25%. There was no amount outstanding on this line of credit at June 30, 2021 and 2020.

5. PAYCHECK PROTECTION PROGRAM LOAN

During the year ended June 30, 2020, the Council applied for and was awarded a Paycheck Protection Program loan through the Small Business Administration. Loan forgiveness was possible if certain criteria were met. Any amounts not forgiven were to be repaid over a two-year period, with payments deferred for the first six months. Interest would be stated at 1%. The loan amounted to \$2,739,774 at June 30, 2020, and was recorded as a liability on the accompanying statement of financial position.

During the year ended June 30, 2021, the Council received full loan forgiveness in the amount of \$2,739,774 and is recorded as Paycheck Protection Program loan forgiveness on the accompanying Statement of Activities.

6. STATE OF NH – EMERGENCY HEALTHCARE SYSTEM RELIEF LOAN

During the year ended June 30, 2020, the Council applied for and was awarded a loan through the State of New Hampshire Department of Health and Human Services COVID-19 Emergency Healthcare System Relief Fund. The loan was to mature 180 days after the expiration of the State of Emergency declared by the governor of NH. At the discretion of the lender, the loan may be forgiven and converted to a grant contingent upon certain criteria being met. The loan amounted to \$50,000 at June 30, 2020, and is recorded as a liability on the accompanying statement of financial position.

During the year ended June 30, 2021, the Council received full loan forgiveness in the amount of \$50,000 and is recorded in other income on the accompanying Statement of Activities.

7. NET ASSETS

Net assets with donor restrictions were made up of a building donated to the Council with restricted use for 30 years. The amount released from restriction each year is the current year depreciation on the building. The amount of net assets with donor restrictions were \$1,201,452 and \$1,251,615 for the years ended June 30, 2021 and 2020, respectively.

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

8. RETIREMENT PLAN

The Council maintains a retirement plan for all eligible employees. During the years ended June 30, 2021 and 2020, the Council made matching contributions of 100% of a participant's salary reduction that was not in excess of 2% of the participant's compensation. All employees who work one thousand hours per year are eligible to participate after one year of employment. The Council's contribution to the retirement plan for the years ended June 30, 2021 and 2020 was \$81,584 and \$78,621, respectively.

9. CONCENTRATION OF RISK

For the years ended June 30, 2021 and 2020, approximately 75% and 81%, respectively, of the total revenue was derived from Medicaid. The future existence of the Council is dependent upon continued support from Medicaid.

In order for the Council to receive Medicaid funding, they must be formally approved by the State of New Hampshire, Division of Health and Human Services (DHHS) as the provider of services for developmentally disabled individuals for that region. In May 2021, the Council was re-designated for the period September 2020 through September 2025.

Medicaid receivables comprise approximately 89% and 85% of the total accounts receivable balances at June 30, 2021 and 2020, respectively.

10. LEASE COMMITMENTS

The Council has entered into various operating lease agreements to rent certain facilities and office equipment for their community residences and other programs. The terms of these leases range from one to ten years. The Council also leases various apartments on behalf of clients on a month-to-month basis. Rent expense under these agreements aggregated \$290,509 and \$295,318 for the years ended June 30, 2021 and 2020, respectively.

The future minimum lease payments on the above leases are as follows:

<u>Year Ending</u> <u>June 30</u>	<u>Amount</u>
2022	\$ 98,202
2023	86,340
2024	28,415
2025	<u>17,955</u>
Total	<u>\$ 230,912</u>

Refer to Note 11 for information regarding a lease agreement with a related party.

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

11. RELATED PARTY TRANSACTIONS

Lakes Region Community Services Council, Inc. is related to the following nonprofit corporations as a result of common board membership:

<u>Related Party</u>	<u>Function</u>
Genera Corporation	Manages and leases property
Greater Laconia Transit Agency	Provides transportation services
Lakes Region Community Services Foundation	Solicit, receive, and administer fundraising efforts for the benefit of the Council and others

Lakes Region Community Services Council, Inc. has contracts and transactions with the above related parties during its normal course of operations. The significant related party transactions are as follows:

<u>Received From:</u>	<u>2021</u>	<u>2020</u>	<u>Purpose</u>
Genera Corporation	\$ 14,400	\$ 14,400	Management, accounting and financial services

Genera Corporation	\$ 14,988	\$ 14,988	Insurance reimbursement
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Lakes Region Community Services Foundation	\$ 129,720	\$ 63,000	Program support
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<u>Paid To:</u>	<u>2021</u>	<u>2020</u>	
Genera Corporation	\$ 109,800	\$ 109,800	Rental of homes
Genera Corporation	\$ 1,700,000	\$ -	Contribution to build future facilities
Lakes Region Community Services Foundation	\$ -	\$ 15,000	Foundation contributions
Greater Laconia Transportation Agency	\$ 60,000	\$ -	Contribution to purchase more vehicles

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

11. RELATED PARTY TRANSACTIONS (CONTINUED)

<u>Due (To)/From:</u>	<u>2021</u>	<u>2020</u>
Genera Corporation	\$ (1,636,819)	\$ 33,771
Greater Laconia Transit Agency	1,214	61,214
Lakes Region Community Services Foundation		(15,000)
	<u>\$ (1,635,605)</u>	<u>\$ 79,985</u>

There are no specified terms of payment and no interest stated on the related party due (to) from accounts.

Demand Note Payable

The Council's demand note payable is guaranteed by Genera Corporation (see Note 4).

Rent

The Council has a perpetual lease agreement with Genera Corporation which calls for annual rent payments. The future minimum lease payments under the lease are \$109,800, annually.

Insurance Reimbursement

The Council carries a joint liability policy with the related parties above. The Council pays for the coverage in full and then is reimbursed by the affiliates based on contracts between the agencies.

12. LONG TERM CARE STABILIZATION PROGRAM

In response to COVID-19, in April 2020, the State of New Hampshire established the Long Term Care Stabilization (LTCS) Program to provide stipends to certain front line Medicaid providers. The program was developed to incentivize these direct care workers to remain in or rejoin this critical workforce and continue to provide high quality care to vulnerable persons during the pandemic. Under the program, the New Hampshire Department of Employment Security (NHES) would distribute \$300 per week in stipends to full time qualifying front line workers and \$150 per week in stipends to part time qualifying front line workers. The funding for the LTCS Program was provided through the Coronavirus Relief Fund. During the years ended June 30, 2021 and 2020, the Organization received grant revenue of \$764,142 and \$731,657, respectively, and expended \$764,142 and \$731,657, respectively, under the grant through payroll and subcontractor expenses.

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

13. CONTINGENCIES - GRANT COMPLIANCE

The Council receives funds under various state grants and from Federal sources. Under the terms of these agreements, the Council is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If expenditures were found not to have been made in compliance with the laws and regulations, the Council may be required to repay the funds.

No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed by government audits as of June 30, 2021.

14. CLIENT FUNDS

The Council administers funds for certain consumers. No asset or liability has been recorded for this amount. As of June 30, 2021 and 2020, client funds held by the Council aggregated \$579,379 and \$452,318, respectively.

15. CONCENTRATION OF CREDIT RISK

The Council maintains cash balances that, at times may exceed federally insured limits. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 at June 30, 2021 and 2020. In addition to FDIC coverage, certain deposits of the Council are insured or collateralized through other means. The Council has not experienced any losses in such accounts and believes it is not exposed to any significant risk with these accounts. At June 30, 2021 and 2020, cash balances in excess of FDIC coverage aggregated \$861,166 and \$862,551, respectively.

16. FINANCIAL INSTRUMENTS WITH OFF STATEMENT OF FINANCIAL POSITION RISK

The Council maintains a repurchase account agreement with a bank. A portion of the Council's overnight deposit bank balances are divided into amounts under the FDIC limit of \$250,000 and swept into various insured bank accounts. This agreement provides flexibility to the Council by allowing them to maintain large cash balances in excess of the standard FDIC limit individually, but when spread across multiple banks, providing insurance for the full amount of the repurchase account.

17. RECLASSIFICATION

Certain amounts and accounts from the prior year's financial statements were reclassified to enhance comparability with the current year's financial statements.

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

18. SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Non recognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date, but arose after that date. Management has evaluated subsequent events through October 13, 2021, the date the June 30, 2021 financial statements were available for issuance.

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

**SCHEDULE OF FUNCTIONAL REVENUES
FOR THE YEAR ENDED JUNE 30, 2021
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Service</u>	<u>Day Programs</u>	<u>Early Intervention</u>	<u>Enhanced Family Care</u>	<u>Community Options</u>
Program fees	\$ 4,850	\$ 55,911	\$ 6,921	\$ 801,352	\$ -
Medicaid	940,769	3,235,551	516,773	3,522,697	213,164
Client resources	-	6,589	-	25,179	3,755
Other third party payers	3,150	-	-	-	-
Public support	-	-	-	-	-
Private foundations	-	-	-	-	-
Production/service income	(293)	81,842	1,880	-	-
Investment	-	-	-	-	-
State of New Hampshire - DDS	-	-	157,210	-	-
Management fees	-	-	-	-	-
Paycheck Protection Program loan forgiveness	-	-	-	-	-
Other	<u>21,155</u>	<u>122,386</u>	<u>1,045</u>	<u>179,765</u>	<u>10,629</u>
TOTAL FUNCTIONAL REVENUES	\$ 969,631	\$ 3,502,279	\$ 683,829	\$ 4,528,993	\$ 227,548

LAKE REGION COMMUNITY SERVICES COUNCIL, INC.

**SCHEDULE OF FUNCTIONAL REVENUES
FOR THE YEAR ENDED JUNE 30, 2021
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Community Residences</u>	<u>Transportation</u>	<u>Family Support</u>	<u>Other DDS</u>	<u>General Management</u>
Program fees	\$ 450,046	\$ -	\$ 9,174	\$ 14,163	\$ 79,101
Medicaid	10,011,357	-	4,987,890	-	-
Client resources	43,693	-	24,471	-	-
Other third party payers	-	-	-	-	-
Public support	(3,000)	-	-	-	94,097
Private foundations	3,000	-	-	-	15,000
Production/service income	-	-	-	-	-
Investment	-	-	-	-	4,917
State of New Hampshire - DDS	193,664	-	77,453	-	923,736
Management fees	-	-	-	-	14,400
Paycheck Protection Program loan forgiveness	-	-	-	-	2,739,774
Other	<u>238,821</u>	<u>-</u>	<u>40,650</u>	<u>-</u>	<u>209,855</u>
TOTAL FUNCTIONAL REVENUES	<u>\$ 10,937,581</u>	<u>\$ -</u>	<u>\$ 5,139,638</u>	<u>\$ 14,163</u>	<u>\$ 4,080,880</u>

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

**SCHEDULE OF FUNCTIONAL REVENUES
FOR THE YEAR ENDED JUNE 30, 2021
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Fundraising</u>	<u>Total DDS Funded</u>	<u>Total Non-DDS Funded</u>	<u>2021 Totals</u>	<u>2020 Totals</u>
Program fees	\$ -	\$ 1,421,518	\$ 34,816	\$ 1,456,334	\$ 1,531,460
Medicaid	-	23,428,201	170,357	23,598,558	22,409,638
Client resources	-	103,687	-	103,687	93,447
Other third party payers	-	3,150	-	3,150	1,463
Public support	9,745	100,842	479,616	580,458	533,685
Private foundations	-	18,000	125,618	143,618	192,163
Production/service income	-	83,429	2,550	85,979	119,584
Investment	-	4,917	-	4,917	24,647
State of New Hampshire - DDS	-	1,352,063	-	1,352,063	1,368,101
Management fees	-	14,400	-	14,400	14,400
Paycheck Protection Program loan forgiveness	-	2,739,774	-	2,739,774	-
Other	<u>1,362</u>	<u>825,668</u>	<u>557,082</u>	<u>1,382,750</u>	<u>1,213,220</u>
TOTAL FUNCTIONAL REVENUES	\$ <u>11,107</u>	\$ <u>30,095,649</u>	\$ <u>1,370,039</u>	\$ <u>31,465,688</u>	\$ <u>27,501,808</u>

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL ALN	PASS THROUGH GRANTOR NUMBER	FEDERAL EXPENDITURES
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Passed through State of New Hampshire			
Department of Health and Human Services, Office of Human Services, Division of Children, Youth and Families:			
Stephanie Tubbs Jones Child Welfare Services Program	93.645	102-5000734-42106802	\$ 3,947
Promoting Safe and Stable Families	93.556	102-5000734-42107306	4,923
Temporary Assistance for Needy Families	93.558	102-5000734-45030353	92,034
Temporary Assistance for Needy Families	93.558	102-5000734-45030205	34,733
			<u>126,767</u>
Maternal & Child Health Services Block Grant for States	93.994	102-5000734-90004009	5,965
Social Services Block Grant	93.667	102-5000734-42106603	73,536
Department of Health and Human Services, Office of Human Services:			
Social Services Block Grant	93.667	05-95-48-481010-9255-	150,098
			<u>223,634</u>
Child Abuse and Neglect Discretionary Activities	93.670	102-5000731-90070470	34,360
<u>AGING CLUSTER</u>			
Special Programs for Aging, Title III, B	93.044	05-95-48-481010-7872-	<u>20,408</u>
Passed through Southern NH Services			
<u>CCDF CLUSTER</u>			
Child Care and Development Block Grant	93.575	NONE	<u>10,000</u>
Total U.S. Department of Health and Human Services			<u>\$ 430,004</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>			
Passed through State of New Hampshire:			
Department of Health and Human Services, Office of Human Services, Division of Long Term Supports and Services:			
Special Education - Grants for Infants and Families	84.181A	05-95-93-930010-7852-	\$ <u>102,760</u>
Total U.S. Department of Education			<u>\$ 102,760</u>
<u>U.S. DEPARTMENT OF THE TREASURY</u>			
Passed through State of New Hampshire:			
Governor's Office of Emergency Relief and Recovery			
COVID-19 Long Term Care Stabilization Program			
Coronavirus Relief Fund	21.019	NONE	\$ <u>764,142</u>
Total U.S. Department of the Treasury			<u>\$ 764,142</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Passed through State of New Hampshire Department of Justice:			
Crime Victims Assistance	16.575	2018-V2-GX-0036	\$ <u>91,027</u>
Total U.S. Department of Justice			<u>\$ 91,027</u>
Total expenditures of federal awards			<u>\$ 1,387,933</u>

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Lakes Region Community Services Council, Inc. under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Lakes Region Community Services Council, Inc., it is not intended to and does not present the financial position, change in net assets, or cash flows of Lakes Region Community Services Council, Inc.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 INDIRECT COST RATE

Lakes Region Community Services Council, Inc. has elected not to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

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

To the Board of Directors of
Lakes Region Community Services Council, Inc.
Laconia, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Lakes Region Community Services Council, Inc. (a New Hampshire nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of cash flows, and the related notes to the financial statements for the years then ended, and the related statements of activities and functional expenses for the year ended June 30, 2021, and have issued our report thereon dated October 13, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Lakes Region Community Services Council, Inc.'s 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 Lakes Region Community Services Council, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Lakes Region Community Services Council, Inc.'s internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lakes Region Community Services Council, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Leone McDowell & Roberts,
Professional Association

Wolfboro, New Hampshire
October 13, 2021

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

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

To the Board of Directors of
Lakes Region Community Services Council, Inc.
Laconia, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited Lakes Region Community Services Council, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Lakes Region Community Services Council, Inc.'s major federal programs for the year ended June 30, 2021. Lakes Region Community Services Council, Inc.'s major federal programs are identified in the summary of auditors' 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 Lakes Region Community Services Council, Inc.'s 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 Lakes Region Community Services Council, Inc.'s 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 Lakes Region Community Services Council, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Lakes Region Community Services Council, Inc. 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, 2021.

Report on Internal Control Over Compliance

Management of Lakes Region Community Services Council, Inc. is 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 Lakes Region Community Services Council, Inc.'s 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 Lakes Region Community Services Council, Inc.'s internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the 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.

Leone McDowell Roberts,
Professional Association

Wolfeboro, New Hampshire
October 13, 2021

LAKES REGION COMMUNITY SERVICES COUNCIL, INC.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

A. SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Lakes Region Community Services Council, Inc. were prepared in accordance with GAAP.
2. No significant deficiencies relating to the audit of the financial statements are reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Lakes Region Community Services Council, Inc., which would be required to be reported in accordance with Government Auditing Standards, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance*. No material weaknesses are reported.
5. The auditors' report on compliance for the major federal award programs for Lakes Region Community Services Council, Inc. expresses an unmodified opinion on all major federal programs.
6. There were no audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a).
7. The programs tested as major programs were: U.S. Department of the Treasury, Coronavirus Relief Fund, ALN 21.019 and U.S. Department of Health and Human Services, Social Services Block Grant, ALN 93.667.
8. The threshold for distinguishing between Type A and B programs was \$750,000.
9. Lakes Region Community Services Council, Inc. was determined to not be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

None.

C. FINDINGS AND QUESTIONED COSTS—MAJOR FEDERAL AWARD PROGRAM AUDIT

None

Lakes Region Community Services

Board of Directors 2021 – 2022 Board List

Carrie Chase, President

Gary Lemay, Vice President

Lynn Hilbrunner, Secretary

Jeanin Onos, Treasurer

R. Stuart Wallace, Past President

Margaret Selig, Member-at-Large

DIRECTORS

Randy Perkins

Richard Crocker

Garrett Lavalée

Catherine Walker

Thomas Costigan Jr.

Kurt Christensen

Kirk Beattie

Pamela Hannett

Emily Fortson

Eric Adams

Matthew Canfield, *Director Emeritus*

New Hampshire Department of Justice

**Lakes Region Community Services Council
FY23**

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Rebecca Bryant	President & CEO	150,000	0	0
Shelley Kelleher	Vice President & CFO	115,000	0	0
Erin Pettengill	VP of Family Resource Center	75,000	0	0
Siobhan Balazs	ACERT Coordinator	46,800	100%	47,900

LAKES REGION COMMUNITY SERVICES COUNCIL

JOB DESCRIPTION

Job Title: Family Support Specialist/ACERT Coordinator

Job Objective: To provide support to families involved in the Step Ahead program in compliance with the agency's policies and Comprehensive Family Supports and Services (CFSS) contract. To coordinate services through the ACERT framework.

Essential Job Functions:

1. Functions in a collaborative way within the structure of the family respecting any cultural, religious, or values-based differences.
2. Provides families guidance in their homes through health and parenting education, curriculum, information, referrals and support.
3. Assists families in maintaining, strengthening and safeguarding the health and well-being of their children.
4. Assesses strengths and concerns using a variety of assessment tools and assist families to enhance their strengths.
5. Develops Family Support Plans to address individual and family goals.
6. Supports families in making choices, assisting them in achieving their goals.
7. Assists in accessing services and acquiring skills to fulfill the action plan by maintaining regular contact with each family through home visits and phone calls.
8. Refers to appropriate community resources.
9. Conducts him/herself in a professional manner and in accordance with the Principles of Family Support.
10. Exercises initiative and judgment in the performance of duties and recognizes the limits of his/her responsibilities.
11. Maintains and completes required documentation of services provided and participates in reflective supervision.
12. Participates in all required meetings, approved and required in-house trainings and outside conferences.
13. Functions in a collaborative role with the family/individual's support network.
14. Functions within the policies and procedures established for Family Resource Center and Lakes Region Community Services.

15. Performs other such duties as assigned.

Critical Skills/Expertise:

1. Minimum of Bachelor's Degree in Social Work, Human Services, Counseling, Early Childhood Education or closely related field.
2. Knows and supports the philosophical base of Family Support Services and is able to communicate such to families and others in the community.
3. Ability to work independently.
4. Ability to recognize and set appropriate boundaries with families and individuals.
5. Ability to maintain confidentiality and non-judgmental demeanor with families.
6. Ability to work collaboratively with family and all individuals involved in the family's life.
7. Ability to maintain open, respectful and effective communication with family members.
8. Knowledge of child development and behavior as appropriate.
9. Seeks assistance from supervisor and co-workers when/where appropriate.
10. Communicates effectively with the family and the Family Resource Center staff, both orally and in writing.
11. Ability to facilitate meaningful community connections.
12. Displays a level of comfort when coordinating with outside agencies (law enforcement, school district, childcare etc...).

Education	Lesley University Cambridge, MA Psychology B.A., 2015
Skills & Abilities	Public Speaking, Motivational Interviewing, Trauma-Informed Care, Caseload Management, Early Childhood Development, Family-Led Practice, Advocacy, Family Goal Planning, Reflective Practice, Prenatal Support, Cultural Humility
Experience	<p><u>ACERT Coordinator/Family Support Specialist</u> Lakes Region Community Services, Family Resource Center March 2021 – Present</p> <p>- Connects with families referred to ACERT by Police Department entities using a strength-based approach. Provides individualized referrals and information to each family based on the concerns families self-report. Coordinates with ACERT network during monthly ACERT Steering Committee meetings. Maintains data for DOJ tracking and ACERT program performance measurements. Works in tandem with participating Police Departments and GTA-FRC ACERT program.</p> <p><u>Program Manager/Supervisor/Family Assessment Worker</u> BM-CAP Healthy Families America May 2017 – March 2021</p> <p>- Oversees Evidence Based Family Home Visiting Program. Translates HFA Best Practice Standards into dynamic approaches to work with families via supervision of staff using Clinical, Administrative, and Reflective components. Ensures work with families is captured accurately in confidential electronic files. Maintains timely data reports to National and NH State entities. Brought Belknap County HFA program through first successful reaccreditation in NH (March 2020). Processes intakes as community service, providing community referrals and resources to all families contacted.</p> <p><u>Family Support Specialist/Family Resource Specialist</u> BM-CAP Healthy Families America March 2015 – May 2017</p> <p>- Offered parent-centered advocacy alongside child-centered developmental education. Ensured safety of children through home-based visits and reported in cases of suspected child abuse/neglect. Integral team member in seeing program through first accreditation process. Cultivated ongoing professional development.</p> <p><u>Intern</u> Community Bridges: Forensic Department December 2014 – May 2015</p> <p>- Updated consumer information via HRST, AWARDS, and DocSTAR. Verified consumer's ISP and Behavioral Plan goals were documented properly.</p>
Leadership	<p>Child Fatality Review Committee Member: October 2020 – Present Welfare Collaboration Workgroup, founding member: November 2019 – Present Creative Self-Care Parent Art Group: October 2019 – Present (pending COVID) National HFA Outstanding Supervisor Award Winner: September 2019 ACERT Workgroup: December 2018 – Present Presenter, 2nd Annual MIECHV All Grantee Meeting, Washington D.C.: Sept. 2017 Thrive Committee Member: September 2016- 2018 Human Rights Committee: July 2015-2017 Yoga-asana/Yoga Philosophy Instructor: May 2009 - Present</p>



Rebecca L. Bryant

EDUCATION

New England College

May 2018 Master of Business Administration & Non-Profit Leadership Graduate Certificate

Keene State College

May 1995 Bachelor of Science, Business Management, Accounting Concentration

- Management Award

- NH Small Business Institute Project of the Year

- Business Manager, Equinox, Keene State Student Newspaper

EXPERIENCE

Lakes Region Community Services ♦ Laconia, New Hampshire

President & CEO October 2016 – Current

Chief Executive Officer of Community-Based Not-For-Profit Corporation. Responsible for overall administration of a \$30 million with 400 employees, 100 private contractors, and serving thousands of individuals and families in the greater Lakes Region. Responsible for the development and oversight of a community based social services system including services to infants, children, families and elders through the lifespan. Provide total agency leadership, fiscal management, risk management, program stewardship. Report to and work closely with the Board of Directors.

Director of Finance April 2007 – October 2016

Chief Financial Officer. Oversaw financial and personnel administration for private non-profit human services agency with an annual budget of \$30 million and 400 employees. Prepared and monitored annual budgets. Negotiated funding requests with the New Hampshire Department of Health and Human Services (NHDHHS). Responsible for all funding compliance for NHDHHS and Center for Medicare and Medicaid Services (CMS). Prepared and managed contracts with funding sources and vendors. Oversaw Agency Risk Management program. Administered the agency's compensation and benefits plans. Ensured compliance with applicable state and federal labor regulations. Oversaw the installation and support of agency Information Technology. Major accomplishments include work on the \$2.5mil Capital Campaign, complete IT Infrastructure overhaul, significant human capital and programmatic bridge building between Finance and Operations. Reported to and work closely with the Board of Directors and Executive Director.

Wilcom ♦ Laconia, New Hampshire

Controller August 2000-April 2007

Controller for Telecommunications Manufacturer celebrating 40 years in business in 2007. Direct report to the Vice President/Chief Financial Officer and President, Chief Operating Officer in New York. Responsible for all functions and employees in Accounting, Sales, MIS, Customer Service, Human Resources and Facilities. As Acting General Manager responsible for NH Operations in the absence of the President and Vice President. During tenure with this company successes included writing and negotiating GSA proposal to obtain GSA Schedule Award, creating and maintaining multiple government registrations including CCR, JCP, ORCA and AES Direct, maintaining 100% in-house collections for receivables, and supervision of office renovation project. As part of accounting function maintained two day month end close with a manual closing system. In fulfilling MIS supervisory role, led MIS through major web site overhaul with outside vendor, MRP system upgrade, and phone system upgrade. Led Sales Department through transition from reliance on outside sales and manufacturer's reps to 100% inside sales through restructuring, hiring and daily oversight of Sales Department.

Freudenberg-NOK General Partnership ♦ Bristol, New Hampshire.

Hyperion Administrator July 2000-August 2000

Assistant Hyperion Administrator January 1999-July 2000

Assistant Treasury Manager October 1997-January 1999

As *Hyperion Administrator*, responsible for compiling monthly data feeds from 16 locations throughout the United States, Mexico and Brazil and producing consolidated financial statements. Assisted the Hyperion Administrator, maintained all aspects of financial database, wrote logic for the financial statements, administered system security, troubleshoot for end users of database, and wrote reports for financial analysts. Prepared a multitude of comprehensive financial reports for the parent company in Germany. Communicated daily with the controllers and financial analysts in the United States and Europe to ensure timely collection and distribution of financial data. As *Assistant Treasury Manager*, managed day-to-day activities of the Treasury Department including cash management, debt management, risk management (insurance and foreign currency hedging), worker's compensation, corporate centralized accounts payable, intra-company accounts payable and receivable, as well as reconciliations of all general ledger accounts relating to treasury. Fulfilled all duties of both the Treasury Manager and Assistant Treasury Manager for nine months in the absence of the Treasury Manager.

SKILLS, CERTIFICATIONS

- ♦ Justice of the Peace, State of New Hampshire
- ♦ Notary Public, State of New Hampshire
- ♦ Leadership Lakes Region, Class of 2008
- ♦ Proficiency in all Microsoft Office Applications
- ♦ Significant experience and proficiency with accounting systems including, Dynamics, Solomon, QAD, Hyperion
- ♦ Paylocity, ADP and Harper's Payroll Systems
- ♦ Business Process Kaizen
- ♦ LEAN

BOARD SERVICE

- ♦ Treasurer, Executive Committee, Community Services Network Inc. (CSNI) 2017 – Current
- ♦ Board Member, Sigma One Manufacturer's Workers' Compensation Trust 2010 – Current
- ♦ Secretary, Executive Committee, Community Health Services Network (CHSN) 2016 – Current
 - ♦ Board Member, Greater Laconia Transit Agency (GLTA) 2016 – Current
 - ♦ Board Member, Genera Corporation, 2016 – Current
 - ♦ Corporator, Franklin Savings Bank

COMMUNITY SERVICE

- ♦ Middle Level Steering Committee, Moultonborough School District 2017 – Current
- ♦ Superintendent Search Committee, Moultonborough School District, 2016 - 2017
 - ♦ Children's Ministry Volunteer, Grace Capital Church 2015 - 2017
 - ♦ Committee Chair, Moultonborough Cub Scout Pack 369 2013 – 2015
 - ♦ Den leader, Cub Scout Pack 369 2005 – 2015
 - ♦ Advancements Chair, Cub Scout Pack 369 2005 – 2009
- ♦ Sunday School Teacher – Middle Class & Teens, Moultonborough United Methodist Church 2007 – 2015
 - ♦ Nursery Coordinator, Moultonborough United Methodist Church 2005 – 2007
 - ♦ Youth Basketball Coach 2013 – 2014
- ♦ Vacation Bible School, Moultonborough United Methodist Church 2005 – 2014
 - ♦ Chair, Recreation Advisory Board, Town of Moultonborough 2008 – 2010

Shelley Kelleher

Skills	Solomon Dynamics SL Accounting, Paylocity, Harpers, QuickBooks, Access and Excel including VBA, PowerPoint, Word, SAP
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	Lakes Region Community Services	Laconia, NH
2017-Present	Vice President & Chief Financial Officer -Oversee financial administration and risk management of a private non-profit human services agency with a budget of \$30M and 400 employees. -Oversee agency Risk Management program. -Prepare and manage contracts with funding sources and vendors. - Responsible for all funding compliance for New Hampshire Department of Health and Human Services (NHDHHS) and Center for Medicare and Medicaid Services (CMS). - Ensure compliance with applicable state and federal labor regulations. - Report to and work closely with the Board of Directors and the President & CEO.	
2012-2016	Controller -Responsible for the day-to-day supervision of staff performing the accounting and payroll functions for a private non-profit human services agency with a budget of \$26M. - Ensure 500 employees are paid accurately -Manage State and Federal contract funding ensuring compliance. -Review internal control procedures writing new and updating controls. -Liaison with external auditors for annual audit, A-133 audit, and 403B audit. -Prepare monthly financial statements for all businesses with over 300 cost centers. -403B Committee member.	
2007-2011	Senior Staff Accountant -Maintain the integrity, security, and reliability of the financial systems through accurate and efficient management of the financial records. -Prepare, review, and distribute monthly operating statements. -Maintain chart of accounts. -Perform monthly balance sheet reconciliations. -Organize data collection and prepare audit schedules for external audit. -Assist in preparation of the annual budget.	
	Arrow Enterprise Storage Solutions/AECS	Englewood, CO
2001-2006	Finance Manager -Manage controls and accuracy of financial data for \$300M division. -Budget and forecast P&L and ROWC. -Participate in quarterly business reviews, sales and budget reviews to Senior Management. -Compile monthly reports for 4 divisions (revenue of \$1 billion) to Senior Management on financial statistics, product line and customer sales, headcount, productivity, and trend analysis. -Analyze and manage data through Access database and Visual Basic. -Provide division analysis for the BOD updates and quarterly analyst earnings calls for Arrow Electronics.	
	MOCA, Inc. An Arrow Company	Marlborough, MA
2000-2001	Senior Manager, Financial Planning and Analysis -Manage the planning and analysis for MOCA a division of Merisel sold to Arrow Electronics. -Develop corporate annual budget and monthly forecasts, design department profit and loss analysis, examine monthly expenses, and prepare A/R reserve reports. -Audit incentive bonus statistics.	

- Administer an accounts receivable database including G/L reconciliation, automation of the distribution and the data archive function, and design new reports using Visual Basic programming.
- Supervise financial analyst in CA office.

1996-2000

Merisel, Incorporated

Marlborough, MA

NAM Reporting and Financial Analysis Manager-Manage subsidiary reporting and analysis.

- Design and analyze NAM AR Reports for CFO and VP of Financial Services.
- Forecast and analyze actual performance of Balance Sheet Reserves for US and Canadian subsidiary. Present and discuss reserve analysis with the CFO at monthly reserve meeting.
- Manage bad debt process starting at system write-off including collection agency management, PFC process, and database reporting to assist the tracking of collections, bankruptcies, and bad debt trends.
- Prepare and analyze \$12 million US and C\$2 million Canadian budgets for 14 cost centers including monthly DSO and bad debt provision forecast.
- Analyze customer credit worthiness and make credit line recommendations for accounts over \$1 million.
- Coordinate facility move to a new location.
- Developed process to reduce Dun & Bradstreet expenses by \$130,000 annually resulting in a 70% cost reduction.
- Supervise reporting analyst and admin staff.

1987 to 1996

State Street Bank & Trust Company

Quincy, MA

Client Service Manager-Administer the accounting for several large corporate Domestic and International pension and 401k clients with \$4 to \$6 billion in assets.

- Manage a staff of 10.
- Responsible for establishing and maintaining client relationships.
- Reengineer staff workflow which doubled throughput and decreased reporting time by 30%.

Auditor-Coordinate the timely completion and accuracy of over 90 monthly financial statements, maintain audit copies with all supporting documentation, implement new procedures, and train employees.

- Audit a daily pricing fund, and maintain control logs for corporate actions and income collection.

Education

Master of Studies in Law
Wake Forest University Law School
Winston Salem, NC

December 2019
Business Law and Compliance Certificate

Master of Business Administration
Bentley University, Waltham, MA
Concentration: Finance

May 1993
Graduate School of Business

BA in Economics and Political Science
University of Massachusetts, Boston, MA

July 1987
School of Arts and Sciences

Volunteer

Got Lunch! Laconia

2018 and 2019

Greater Lakes Region Child Advocacy Center
-Treasurer

2009-2012

Erin Pettengill, M.S.

WORK EXPERIENCE

Family Resource Center Director- December 1, 2015-present Lakes Region Community Services
Laconia, NH

As the director of the Family Resource Center I am responsible for the comprehensive family support services for 1200 families in Central NH. I oversee the management of programs including Early Supports and Services, the Autism Center, Step Ahead. I am responsible for staff of 20, including physical therapists, family support aides and program managers. A significant part of my job is to research and apply for grants to support families in catchment area. Grants awarded include funding from the Linden Foundation, Pardoe Foundation and the Van Otterloo Grant. I also represent LRCS on community and statewide initiatives, ensuring collaboration with area agencies and organizations.

Transition Coordinator- September 2010- November 2015 Lakes Region Community Services
Plymouth, NH

Part of the transition coordinators role is to work with families, individual, school systems and other various agencies to advocate and develop a plan for when an individual enters adult services. Part of the planning process includes facilitating the guardianship process, conducting state interviews, developing a budget based on the needs and support of the individual and coordinating services based on the money allocated. This job requires proficiency in social security benefits, Medicaid, state regulations and community connections. In conjunction with this role I became a certified START coordinator for the state of New Hampshire, with the focus on supporting dual diagnosed individuals.

In Home Counselor- July 2007 – July 2010

Family Preservation, Community Services, Asheville, NC
Nonprofit Charitable Organizations

As an In Home Counselor for foster care my job was to supervise the foster parents. Additionally, I counseled the foster children in the home and provided crisis stabilization when needed. My other responsibilities included but were not limited to arranging team meetings, being a liaison between the foster family and other support members (Department of Social Services, community support, school districts, etc.). I was also responsible for providing documentation of visits and monitoring their books for certifications purposes. My primary duty was to make sure that the foster home ran smoothly and to develop solutions for any problems that arose.

EDUCATION:

Bachelor's Degree, 8/ 2000 – 12/2004 Keene State College | Keene, NH

Master's Degree in Counseling, 9/2009-3/2012 Capella University | Minneapolis, MN

SKILLS:

Certified Work Incentives Benefits Specialist

Certified START Coordinator

Qualified Mental Health Professional

REFERENCES

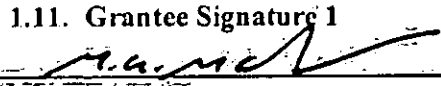

References available upon request

Enabato Rhonda
4/29/22

GRANT AGREEMENT

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

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		1.2. State Agency Address 33 Capitol Street, Concord, NH 03301	
1.3. Grantee Name Portsmouth Police Department		1.4. Grantee Address 3 Junkins Avenue Portsmouth, NH 03801	
1.5. Grantee Phone # (603) 610-7416	1.6. Account Number 02-20-20-201510- 2479-072-500574	1.7. Completion Date 09/30/2023	1.8. Grant Limitation \$ 24,759
1.9. Grant Officer for State Agency Kathleen Carr		1.10. State Agency Telephone Number (603) 271-3658	
If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Grantee Signature 1 		1.12. Name & Title of Grantee Signor 1 Michael Maloney, Acting Chief of Police	
Grantee Signature 2 		Name & Title of Grantee Signor 2 Karen Connor, City Manager	
Grantee Signature 3		Name & Title of Grantee Signor 3	
1.13. State Agency Signature(s) Kathleen Carr		1.14. Name & Title of State Agency Signor(s) Kathleen Carr, Director of Administration	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: <u>Takhmina Rakhmatova</u> Assistant Attorney General, On: <u>5/3/2022</u>			
1.16. Approval by Governor and Council (if applicable) By: _____ On: <u> / / </u>			

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

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

4. EFFECTIVE DATE; COMPLETION OF PROJECT.

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

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

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

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

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

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

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

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

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

7. RECORDS AND ACCOUNTS.

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

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions.

8. PERSONNEL.

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

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

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

9. DATA; RETENTION OF DATA; ACCESS.

9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations,

computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

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

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

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

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

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

11. EVENT OF DEFAULT; REMEDIES.

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

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

11.1.2 Failure to submit any report required hereunder; or

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

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

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

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

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

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

12. TERMINATION.

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

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

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

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

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

KSC
4/29/22

Subrecipient Initial(s): AD
Date: 4-28-22

EXHIBIT A

-SPECIAL PROVISIONS-

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

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

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

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

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

KSC
4/29/22

Subrecipient Initial(s):

Date: 4-28-22

EXHIBIT A

5. 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.

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

7. 2 CFR 200 as amended (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards)

are considered legally binding and enforceable documents under this contract. The DOJ reserves the right to use any legal remedy at its disposal including, but not limited to, disallowance of costs or withholding of funds.

8. To the extent required to comply with 2 CFR 200, Subpart F - Audit Requirements, Subrecipient shall complete an audit at the end of the Subrecipient's fiscal year ending after June 30, 2022

The audit report shall include a schedule of prior year's questioned costs along with a response to the current status of the prior year's questioned costs. Copies of all management letters written as a result of the audit along with the audit report shall be forwarded to DOJ within one month of the time of receipt by the Subrecipient accompanied by an action plan, if applicable, for each finding or questioned cost.

9. The costs charged under this contract shall be determined as allowable under the direct cost principles

detailed in 2 CFR 200 Subpart E – Cost Principles.

10. Notwithstanding paragraph 7.1 and 7.2 of the standard provisions,

program and financial records pertaining to this contract shall be retained by the Subrecipient for 5 (five) years from the date of submission of the final expenditure report as per requirements from the Treasury Office of Inspector General.

11. RESTRICTION ON ADDITIONAL FUNDING

It is understood and agreed between the parties that no portion of the "Grant" funds may be used for the purpose of obtaining additional Federal funds under any other law of the United States, except if authorized under that law."

12. ASSURANCES/CERTIFICATIONS

The following are attached and signed: Certification Regarding Drug-Free Workplace Requirements; Certification Regarding Lobbying; Certification Regarding Debarment, Suspension and Other Responsibility Matters; Certification Regarding the Americans With Disabilities Act Compliance; Certification Regarding

KSC
4/29/22

Subrecipient Initial(s):

Date: 4-28-22

EXHIBIT A

Environmental Tobacco Smoke; Assurance of Compliance Nondiscrimination in Federally Assisted Programs; and Certification Regarding the Federal Funding Accountability and Transparency Compliance."

13. COPELAND ANTI-KICKBACK ACT

All contracts in excess of \$2,000.00 for construction or repair using funds under this grant shall include a provision for compliance with Copeland "Anti-Kickback" Act (18 USC 874) as supplemented in Department of Labor Regulations (29 CFR, Part 3). This Act provides that each Subrecipient, subcontractor or Subrecipient shall be prohibited from inducing, by any means, any person employed in the construction, completion or repair of public work, to give up any part of the compensation to which he is otherwise entitled. The Subrecipient should report all suspected violations to DOJ.

14. PROCUREMENT

Subrecipient shall comply with all provisions of 2 CFR 200 Subpart D – Post Federal Award Requirements – Procurement Standards, with special emphasis on financial procurement (2 CFR 200 Subpart F – Audit Requirements) and property management (2 CFR 200 Subpart D – Post Federal Award Requirements – Property Standards)

15. CLOSE OUT OF CONTRACT

Subrecipient shall submit a final report electronically to the DOJ grant officer by e-mail or other electronic means subsequently designated by DOJ of the uses of the grant funds through June 30, 2023, and shall break down the reporting by facility location at the town level. In the event that Subrecipient has not demonstrated that the grant funds have not been expended for allowable costs of at least the amount of this grant, the excess grant funds shall not be paid and will lapse.

16. Requirement to report actual or imminent breach of personally identifiable information (PII)

Any "subrecipient" at any tier must have written procedures in place to respond in the event of an actual or imminent "breach" (OMB M-17-12) if it (or a subrecipient)--(1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of "personally identifiable information (PII)" (2 CFR 200.79) within the scope of an OJP grant-funded program or activity, or (2) uses or operates a "Federal information system" (OMB Circular A-130).

The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to the New Hampshire Department of Justice, Grants Management Unit by the end of the business day in which the breach becomes known.

17. Employment eligibility verification for hiring under the award

1. The recipient (and any subrecipient at any tier) must—

A. Ensure that, as part of the hiring process for any position within the United States that is or will be funded (in whole or in part) with award funds, the subrecipient properly verifies the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. 1324a(a)(1) and (2).

KSC
4/29/22

Subrecipient Initial(s):

Date:

AD
4-28-22

EXHIBIT A

B. Notify all persons associated with any subrecipient who are or will be involved in activities under this award of both--

1. this award requirement for verification of employment eligibility, and
2. the associated provisions in 8 U.S.C. 1324a(a)(1) and (2) that, generally speaking, make it unlawful, in the United States, to hire (or recruit for employment) certain aliens.

C. Provide training (to the extent necessary) to those persons required by this condition to be notified of the award requirement for employment eligibility verification and of the associated provisions of 8 U.S.C. 1324a(a)(1) and (2).

D. As part of the recordkeeping for the award (including pursuant to the Part 200 Uniform Requirements), maintain records of all employment eligibility verifications pertinent to compliance with this award condition in accordance with Form 1-9 record retention requirements, as well as records of all pertinent notifications and trainings.

2. Monitoring

The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.

3. Allowable costs

To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions designed to ensure compliance with this condition.

4. Rules of construction

A. Staff involved in hiring process

For purposes of this condition, persons "who are or will be involved in activities under this award" specifically includes (without limitation) any and all subrecipient officials or other staff who are or will be involved in the hiring process with respect to a position that is or will be funded (in whole or in part) with award funds.

B. Employment eligibility confirmation with E-verify

For purpose of satisfying the requirement of this condition regarding verification of employment eligibility, any subrecipient may choose to participate in, and use, E-Verify (www.e-verify.gov), provided an appropriate person authorized to act on behalf of the subrecipient uses E-Verify (and follows the proper E-Verify procedures, including in the event of a "Tentative Nonconfirmation" or a "Final Nonconfirmation") to confirm employment eligibility for each hiring for a position in the United States that is or will be funded (in whole or in part) with award funds.

C. "United States" specifically includes the District of Columbia, Puerto Rico, Guam, the Virgin Islands of the United States, and the Commonwealth of the Northern Mariana Islands.

D. Nothing in this condition shall be understood to authorize or require any subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

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EXHIBIT A

E. Nothing in this condition, including in paragraph 4.B., shall be understood to relieve any subrecipient at any tier, or any person or other entity, of any obligation otherwise imposed by law, including 8 U.S.C. 1324a(a)(1) and (2).

Questions about E-Verify should be directed to DHS. For more information about E-Verify visit the E-Verify website (<https://www.e-verify.gov/>) or email E-Verify at E-Verify@dhs.gov. E-Verify employer agents can email E-Verify at E-VerifyEmployerAgent@dhs.gov.

Questions about the meaning or scope of this condition should be directed to OJP, before award acceptance.

18. The subrecipient agrees to submit quarterly performance reports

On the performance metrics identified by NHDOJ, and in the manner required by NHDOJ. This information on the activities supported by the award funding will assist in assessing the effects that VOCA Victim Assistance funds have had on services to crime victims within the jurisdiction.

19. Determination of suitability to interact with participating minors

SCOPE. This condition applies to this award if it is indicated -- in the application for the award (as approved by DOJ)(or in the application for any subaward, at any tier), the DOJ funding announcement (solicitation), or an associated federal statute -- that a purpose of some or all of the activities to be carried out under the award (whether by a subrecipient at any tier) is to benefit a set of individuals under 18 years of age.

Any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status.

The details of this requirement are posted on the OJP web site at <https://ojp.gov/funding/Explore/Interact-Minors.htm> (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

20. Certification Regarding EEOP Required

Within 30 days from the date of the award, the Subrecipient will submit for approval, an acceptable Equal Employment Opportunity Plan (EEOP) as required by 28 CFR 42.301 et seq. or a Certification Form to the Office of Civil Rights, Office of Justice Programs, US DOJ at 810 7th Street, NW, Washington, DC 20531. Failure to submit an approved EEOP or Certification of exemption is a violation of the Program Guidelines and Conditions and may result in suspension or termination of funding, until such time as the Subrecipient is in compliance. The EEOP reporting tool and instructions can be found at: https://ojp.gov/about/ocr/faq_eeop.htm

21. Requirements related to "de minimis" indirect cost rate

A recipient that is eligible under the Part 200 Uniform Requirements and other applicable law to use the "de minimis" indirect cost rate described in 2 C.F.R. 200.414(1), and that elects to use the "de minimis" indirect cost rate, must advise OJP in writing of both its eligibility and its election, and must

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EXHIBIT A

comply with all associated requirements in the Part 200 Uniform Requirements. The "de minimis" rate may be applied only to modified total direct costs (MTDC) as defined by the Part 200 Uniform Requirements.

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EXHIBIT B

-SCOPE OF SERVICES-

1. The Subrecipient shall receive a grant from the New Hampshire Department of Justice (DOJ) for expenses incurred and services provided for direct victim services provided by the Victim/Witness Program to include expenses for personnel.
2. The Subrecipient shall be reimbursed by the DOJ based on expenditures described in Exhibit C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.*
3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) years after the close of the Federal Grant.
4. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
5. All correspondence and submittals shall be directed to:
NH Department of Justice
Grants Management Unit
33 Capitol Street
Concord, NH 03301
603-271-7820 or Rhonda.J.Beauchemin@doj.nh.gov

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EXHIBIT C

- PAYMENT TERMS -

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT B.
2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.
3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form G-1 section 1.8.
 - 3a. The Subrecipient shall be awarded an amount not to exceed \$24,759.00 of the total Grant Limitation from Governor and Council approval on 07/01/2022, whichever is later, to 06/30/2023, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.
 - 3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to three months. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.
4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval, or after 06/30/2023 or, if a grant extension is approved, after 09/30/2023.

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EXHIBIT D

- DRUG-FREE WORKPLACE-

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Subrecipient's representative, as identified in Sections 1.11 of the Grant Agreement execute the following Certification:

Certification Regarding Drug Free Workplace

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989, regulations were amended and published as Part II of the May 25, 1990, Federal Register (pages 21681-21691), and require certification by Subrecipients (and by inference, sub-Subrecipients and sub-Subrecipients), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a Subrecipient (and by inference, sub-Subrecipients and sub-Subrecipients) that is a state may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each grant during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment. Subrecipients using this form should send it to:

Thomas Kaempfer
Department of Justice
33 Capitol St
Concord, NH 03301
Thomas.Kaempfer@doj.nh.gov

(A) The Subrecipient certifies that it will or will continue to provide a drug-free workplace by:

- (a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the Subrecipient's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
- (b) Establishing an ongoing drug-free awareness program to inform employees about—
 - (1) The dangers of drug abuse in the workplace;
 - (2) The Subrecipient's policy of maintaining a drug-free workplace;
 - (3) Any available drug counseling, rehabilitation, and employee assistance programs; and
 - (4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

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EXHIBIT D

- (c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
- (d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will—
- (1) Abide by the terms of the statement; and
 - (2) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
- (e) Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
- (f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted—
- (1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - (2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, state, or local health, law enforcement, or other appropriate agency;
- (g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

(B) The Subrecipient may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

Place of Performance (street address, city, county, State, zip code) (list each location)

Check ☐ if there are workplaces on file that are not identified here.

<u>Michael Maloney</u> Subrecipient Name	<u>Karen Coners</u> July 1, 2022 – September 30, 2023 Period Covered by this Certification
<u>Acting Chief of Police</u> <u>City Manager</u> Name and Title of Authorized Subrecipient Representative	
<u>[Signature]</u> Subrecipient Representative Signature	<u>[Signature]</u> 4/29/22 Date
<u>4/28/22</u> Date.	Page 13. of 26 <u>KSC</u> Subrecipient Initial(s): <u>[Signature]</u> <u>4/29/22</u> Date: <u>4/28/22</u>

EXHIBIT E

-LOBBYING-

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of Section 319 of Public Law 101-121; Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Subrecipient's representative, as identified in Sections 1.11 and 1.12 of the Grant Agreement execute the following Certification:

CERTIFICATION REGARDING LOBBYING

Programs (indicate applicable program covered): American Rescue Plan Act

Contract Period: July 1, 2022 – September 30, 2023

The undersigned certifies, to the best of his or her knowledge and belief, that:

- (1) No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-Subrecipient or sub-Subrecipient).
- (2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-Subrecipient or sub-Subrecipient), the undersigned shall complete and submit Standard Form LLL, "Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-1.
- (3) The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Subrecipient Representative Signature

Michael Maloney

Subrecipient Name

Karen Connors

Subrecipient's Representative Title

Acting Chief of Police
City Manager

Date

4/29/22

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EXHIBIT F

-DEBARMENT-

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of Executive Office of the President, Executive Order 12529 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Subrecipient's representative, as identified in Sections 1.11 and 1.12 of the Grant Agreement execute the following Certification:

CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS - PRIMARY COVERED TRANSACTIONS

Instructions for Certification

- (1) By signing and submitting this Grant Agreement, the Subrecipient is providing the certification set out below.
- (2) The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the Subrecipient shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the DOJ determination whether to enter into this transaction. However, failure of the Subrecipient to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
- (3) The certification in this clause is a material representation of fact upon which reliance was placed when DOJ determined to enter into this transaction. If it is later determined that the Subrecipient knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DOJ may terminate this transaction for cause or default.
- (4) The Subrecipient shall provide immediate written notice to DOJ, to whom this Grant is submitted if at any time the Subrecipient learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
- (5) The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76.
- (6) The Subrecipient agrees by submitting this Grant that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DOJ.
- (7) The Subrecipient further agrees by submitting this Grant that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DOJ, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
- (8) A Subrecipient in a covered transaction may rely upon a certification of Subrecipient in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A Subrecipient may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Non-procurement List (of excluded parties).

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EXHIBIT F

- (9) Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a Subrecipient is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

Except for transactions authorized under paragraph 6 of these instructions, if a Subrecipient in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DOJ may terminate this transaction for cause or default.

***Certification Regarding Debarment, Suspension, and Other
Responsibility Matters - Primary Covered Transactions***

- (1) The Subrecipient certifies to the best of its knowledge and belief, that it and its principals:
- (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - (b) have not within a three-year period preceding this Grant been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - (c) are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (1) (b) of this certification; and
 - (d) have not, within a three-year period preceding this Grant, had one or more public transactions (Federal, State or local) terminated for cause or default.
- (2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this Grant.

 	<u>Acting Chief of Police</u> <u>City Manager</u>
Subrecipient Representative Signature	Subrecipient's Representative Title:
<u>Michael Maloney</u>	<u>4/28/22</u>
<u>Karen Conars</u>	<u>4/29/22</u>
Subrecipient Name	Date

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4/29/22

Subrecipient Initial(s):

Date: 4/28/22

EXHIBIT G

-CERTIFICATION REGARDING THE
AMERICANS WITH DISABILITIES ACT COMPLIANCE-

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees by signature of the Subrecipient's representative as identified in Sections 1.11 and 1.12 of the Grant Agreement, to execute the following certification:

By signing and submitting this Grant Agreement the Subrecipient agrees to make reasonable efforts to comply with all applicable provisions of the Americans with Disabilities Act of 1990.

<u>[Signature]</u>	<u>Acting Chief of Police</u>
<u>KSAS</u>	<u>City Manager</u>
Subrecipient Representative Signature	Subrecipient's Representative Title
<u>Midget Maloney</u>	<u>4/28/22</u>
<u>Karen Conard</u>	<u>4/29/22</u>
Subrecipient Name	Date

EXHIBIT H

-CERTIFICATION
PUBLIC LAW 103-227, PART C
ENVIRONMENTAL TOBACCO SMOKE-

Public Law 103227, Part C Environmental Tobacco Smoke, also known as the Pro Children Act of 1994, requires that smoking not be permitted in any portion of any indoor facility routinely owned or leased or contracted for by an entity and used routinely or regularly for provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment.

Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

By signing and submitting this Grant Agreement the Subrecipient certifies that it will comply with the requirements of the Act.

The Subrecipient further agrees that it will require the language of this certification be included in any subawards which contain provisions for the children's services and that all Subrecipients shall certify accordingly.

<u>[Signature]</u>	<u>Acting Chief of Police</u>
<u>KSC</u>	<u>City Manager</u>
Subrecipient Representative Signature	Subrecipient's Representative Title
<u>Michael Maloney</u>	<u>4/28/22</u>
<u>Karen Connor</u>	<u>4/29/22</u>
Subrecipient Name	Date

KSC
4/29/22

Subrecipient Initial(s): [Signature]
Date: 4/29/22

EXHIBIT I

-Assurance Of Compliance Nondiscrimination In Federally Assisted Programs

OMB Burden Disclosure Statement-

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget (OMB), Paperwork Reduction Project (1910-0400), Washington, DC 20503.

The Subrecipient agrees to comply with Title VI of the Civil Rights Act of 1964 (Pub. L. 88-352), Title IX of the Education Amendments of 1972, as amended, (Pub. L. 92-318, Pub. L. 93-568, and Pub. L. 94-482), Section 504 of the Rehabilitation Act of 1973 (Pub. L. 93-112), the Age Discrimination Act of 1975 (Pub. L. 94-135), Title VIII of the Civil Rights Act of 1968 (Pub. L. 90-284). In accordance with the above laws and regulations issued pursuant thereto, the Subrecipient agrees to assure that no person in the United States shall, on the ground of race, color, national origin, sex, age, or disability, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity in which the Subrecipient receives Federal assistance.

Applicability and Period of Obligation In the case of any service, financial aid, covered employment, equipment, property, or structure provided, leased, or improved with Federal assistance extended to the Subrecipient by DOJ with federal CARES Act funds, this assurance obligates the Subrecipient for the period during which Federal assistance is extended. In the case of any transfer of such service, financial aid, equipment, property, or structure, this assurance obligates the transferee for the period during which Federal assistance is extended. If any personal property is so provided, this assurance obligates the Subrecipient for the period during which it retains ownership or possession of the property.

Employment Practices Where a primary objective of the Federal assistance is to provide employment or where the Subrecipient's employment practices affect the delivery of services in programs or activities resulting from Federal assistance extended by DOJ, the Subrecipient agrees not to discriminate on the ground of race, color, national origin, sex, age, or disability, in its employment practices. Such employment practices may include, but are not limited to, recruitment, advertising, hiring, layoff or termination, promotion, demotion, transfer, rates of pay, training and participation in upward mobility programs; or other forms of compensation and use of facilities.

Subrecipient Assurance The Subrecipient shall require any individual, organization, or other entity with whom it subcontracts, subgrants, or subleases for the purpose of providing any service, financial aid, equipment, property, or structure to comply with laws and regulations cited above. To this end, the subrecipient shall be required to sign a written assurance form; however, the obligation of both recipient and subrecipient to ensure compliance is not relieved by the collection or submission of written assurance forms.

Data Collection and Access to Records The Subrecipient agrees to compile and maintain

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EXHIBIT I

information pertaining to programs or activities developed as a result of the Subrecipient's receipt of Federal assistance from DOJ. Such information shall include, but is not limited to the following: (1) the manner in which services are or will be provided and related data necessary for determining whether any persons are or will be denied such services on the basis of prohibited discrimination; (2) the population eligible to be served by race, color, national origin, sex, age and disability; (3) data regarding covered employment including use or planned use of bilingual public contact employees serving beneficiaries of the program where necessary to permit effective participation by beneficiaries unable to speak or understand English; (4) the location of existing or proposed facilities connected with the program and related information adequate for determining whether the location has or will have the effect of unnecessarily denying access to any person on the basis of prohibited discrimination; and (5) the present or proposed membership by race, color, national origin, sex, age and disability in any planning or advisory body which is an integral part of the program.

The Subrecipient agrees to submit requested data to DOJ, the U.S. Department of Treasury or OMB regarding programs and activities developed by the Subrecipient from the use of CARES Act funds extended by DOJ upon request. Facilities of the Subrecipient (including the physical plants, buildings, or other structures) and all records, books, accounts, and other sources of information pertinent to the Subrecipient's compliance with the civil rights laws shall be made available for inspection during normal business hours on request of an officer or employee of DOJ, the U.S. Department of Treasury or OMB specifically authorized to make such inspections.

This assurance is given in consideration of and for the purpose of obtaining any and all Federal grants, loans, contracts (excluding procurement contracts), property, discounts or other Federal assistance extended after the date hereof, to the Subrecipient by DOJ including installment payments on account after such date of application for Federal assistance which are approved before such date. The Subrecipient recognizes and agrees that such Federal assistance will be extended in reliance upon the representations and agreements made in this assurance, and that the United States shall have the right to seek judicial enforcement of this assurance. This assurance is binding on the Subrecipient, the successors, transferees, and assignees, as well as the person(s) whose signatures appear below and who are authorized to sign this assurance on behalf of the Subrecipient.

Subrecipient Certification

The Subrecipient certifies that it has complied, or that, within 90 days of the date of the grant, it will comply with all applicable requirements of 10 C.F.R. § 1040.5 (a copy will be furnished to the Subrecipient upon written request to DOJ).

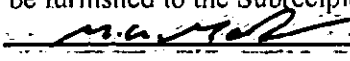
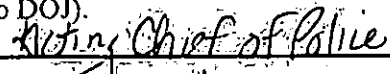
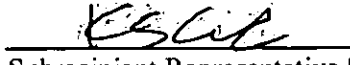
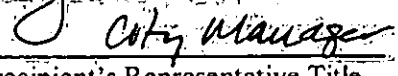
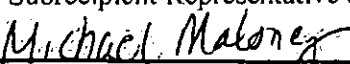
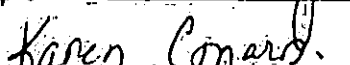
	
	
Subrecipient Representative Signature	Subrecipient's Representative Title
	4/28/22
	4/29/22
Subrecipient Name	Date

EXHIBIT J

**-CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY
AND TRANSPARENCY ACT (FFATA) COMPLIANCE-**

The Federal Funding Accountability and Transparency Act (FFATA) requires Subrecipients of individual Federal grants equal to or greater than \$30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$30,000 or more. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), DOJ must report the following information for any grant award subject to the FFATA reporting requirements:

- 1) Name of entity
- 2) Amount of award
- 3) Funding agency
- 4) NAICS code for contracts / CFDA program number for grants
- 5) Program source
- 6) Award title descriptive of the purpose of the funding action
- 7) Location of the entity
- 8) Principle place of performance
- 9) Unique identifier of the entity (DUNS #)
- 10) Total compensation and names of the top five executives if:
 - a. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - b. Compensation information is not already available through reporting to the SEC.

Subrecipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of the Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), and further agrees to have one of the Subrecipient's representative(s), as identified in Sections 1.11 of the Grant Agreement execute the following Certification:

The below named Subrecipient agrees to provide needed information as outlined above to DOJ and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

KSC
4/29/22

Subrecipient Initial(s):

Date:

AD
4/29/22

EXHIBIT J

KSCA City Manager
Subrecipient Representative Signature Subrecipient's Representative Title

Karen Conaro 4/29/22
Subrecipient Name Date

As the Subrecipient identified in Section 1.3 of the Grant Agreement, I certify that the responses to the below listed questions are true and accurate.

1. The DUNS number for your entity is: 073976706 + UEI # XTL2C874AZN7

2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

X NO YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

 NO YES

If the answer to #3 above is YES, stop

If the answer to #3 above is NO, please answer the following:

4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: Amount:

Name: Amount:

Name: Amount:

Name: Amount:

Name: Amount:

KSC
4/29/22

Subrecipient Initial(s):
Date: 4/28/22

EXHIBIT K.

-EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-

I, Michael Maloney [responsible official], certify that

Portsmouth Police Department has completed the EEO reporting tool

certification within the last two years at: <https://ojp.gov/about/ocr/faq/eeop.htm> on

6/23/2020 [date]

It is understood that subrecipients which are exempt from filing the EEOP Utilization Report including non-profits and subrecipients with less than 50 employees must file a declaration claiming exemption at least once every two years with the Office for Justice Programs; Office of Civil Rights at the above web address.

EEOP Training Requirements for Subrecipients

Michael Maloney [official that completed training] has completed

the EEOP training at <https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm> on:

4/28/22 [date]. The EEOP training must be completed at least once every two years.

DOJ Discrimination Complaint Process

If individuals believe they may have been discriminated against by the NH Department of Justice or by an organization that receives federal funding from the NH Department of Justice based on their race, color, national origin, religion, sex, disability, age, sexual orientation or gender identity should print and complete a complaint form that can be found at: Civil Rights | Grants Management Unit | NH Department of Justice

Subrecipient Discrimination Complaint Process

I further certify that: the Subrecipient will comply with applicable federal civil rights laws that prohibit discrimination in employment and in the delivery of services and has a policy or written procedure in place for accepting discrimination based complaints from employees and program beneficiaries and that policy/procedure must be made publically available to program beneficiaries or prospective beneficiaries.

KSC
4/29/22

Subrecipient Initial(s):

Date: 4/28/22

EXHIBIT K

Certified Standard Assurances

On behalf of the Subrecipient, and in support of this application for a grant or cooperative agreement, I certify under penalty of perjury to the U.S. Department of Justice ("Department"), that all of the following are true and correct:

- (1) I have the authority to make the following representations on behalf of myself and the Subrecipient. I understand that these representations will be relied upon as material in any Department decision to make an award to the Subrecipient based on its application.
- (2) I certify that the Subrecipient has the legal authority to apply for the federal assistance sought by the application, and that it has the institutional, managerial, and financial capability (including funds sufficient to pay any required non-federal share of project costs) to plan, manage, and complete the project described in the application properly.
- (3) I assure that, throughout the period of performance for the award (if any) made by the Department based on the application—
 - a. the Subrecipient will comply with all award requirements and all federal statutes and regulations applicable to the award;
 - b. the Subrecipient will require all subrecipients to comply with all applicable award requirements and all applicable federal statutes and regulations; and
 - c. the Subrecipient will maintain safeguards to address and prevent any organizational conflict of interest, and also to prohibit employees from using their positions in any manner that poses, or appears to pose, a personal or financial conflict of interest.
- (4) The Subrecipient understands that the federal statutes and regulations applicable to the award (if any) made by the Department based on the application specifically include statutes and regulations pertaining to civil rights and nondiscrimination, and, in addition—
 - a. the Subrecipient understands that the applicable statutes pertaining to civil rights will include section 601 of the Civil Rights Act of 1964 (42 U.S.C. § 2000d); section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794); section 901 of the Education Amendments of 1972 (20 U.S.C. § 1681); and section 303 of the Age Discrimination Act of 1975 (42 U.S.C. § 6102);
 - b. the Subrecipient understands that the applicable statutes pertaining to nondiscrimination may include section 809(c) of Title I of the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); section 1407(e) of the Victims of Crime Act of 1984 (34 U.S.C. § 20110(e)); section 299A(b) of the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); and that the grant condition set out at section 40002(b)(13) of the Violence Against Women Act (34 U.S.C. § 12291(b)(13)), which will apply to all awards made by the Office on Violence Against Women, also may apply to an award made otherwise;

KSC
4/29/22

Subrecipient Initial(s):

Date:

AD
4/28/22

EXHIBIT K

- c. the Subrecipient understands that it must require any pass-through subrecipient to comply with all such applicable statutes (and associated regulations); and
- d. on behalf of the Subrecipient, I make the specific assurances set out in 28 C.F.R. §§ 42.105 and 42.204.

(5) The Subrecipient also understands that (in addition to any applicable program-specific regulations and to applicable federal regulations that pertain to civil rights and nondiscrimination) the federal regulations applicable to the award (if any) made by the Department based on the application may include, but are not limited to, 2 C.F.R. Part 2800 (the DOJ "Part 200 Uniform Requirements") and 28 C.F.R. Parts 22 (confidentiality - research and statistical information), 23 (criminal intelligence systems), 38 (regarding faith-based or religious organizations participating in federal financial assistance programs), and 46 (human subjects protection).

(6) I assure that the Subrecipient will assist the Department as necessary (and will require subrecipients and contractors to assist as necessary) with the Department's compliance with section 106 of the National Historic Preservation Act of 1966 (54 U.S.C. § 306108), the Archeological and Historical Preservation Act of 1974 (54 U.S.C. §§ 312501-312508), and the National Environmental Policy Act of 1969 (42 U.S.C. §§ 4321-4335), and 28 C.F.R. Parts 61 (NEPA) and 63 (floodplains and wetlands).

(7) I assure that the Subrecipient will give the Department and the Government Accountability Office, through any authorized representative, access to, and opportunity to examine, all paper or electronic records related to the award (if any) made by the Department based on the application.

(8) If this application is for an award from the National Institute of Justice or the Bureau of Justice Statistics pursuant to which award funds may be made available (whether by the award directly or by any subaward at any tier) to an institution of higher education (as defined at 34 U.S.C. § 10251(a)(17)), I assure that, if any award funds actually are made available to such an institution, the Subrecipient will require that, throughout the period of performance—

- a. each such institution comply with any requirements that are imposed on it by the First Amendment to the Constitution of the United States; and
- b. subject to par. a, each such institution comply with its own representations, if any, concerning academic freedom, freedom of inquiry and debate, research independence, and research integrity, at the institution, that are included in promotional materials, in official statements, in formal policies, in applications for grants (including this award application), for accreditation, or for licensing, or in submissions relating to such grants, accreditation, or licensing, or that otherwise are made or disseminated to students, to faculty, or to the general public.

(9) I assure that, if the Subrecipient is a governmental entity, with respect to the award (if any) made by the Department based on the application—

EXHIBIT K

- a. it will comply with the requirements of the Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (42 U.S.C §§ 4601-4655), which govern the treatment of persons displaced as a result of federal and federally-assisted programs; and
- b. it will comply with requirements of 5 U.S.C. §§ 1501-1508 and 7324-7328, which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by federal assistance.

(10) If the Subrecipient applies for and receives an award from the Office of Community Oriented Policing Services (COPS Office), I assure that as required by 34 U.S.C. § 10382(c)(11), it will, to the extent practicable and consistent with applicable law--including, but not limited to, the Indian Self-Determination and Education Assistance Act--seek, recruit, and hire qualified members of racial and ethnic minority groups and qualified women in order to further effective law enforcement by increasing their ranks within the sworn positions, as provided under 34 U.S.C. § 10382(c)(11).

(11) If the Subrecipient applies for and receives a DOJ award under the STOP School Violence Act program, I assure as required by 34 U.S.C. § 10552(a)(3), that it will maintain and report such data, records, and information (programmatic and financial) as DOJ may reasonably require.

I acknowledge that a materially false, fictitious, or fraudulent statement (or concealment or omission of a material fact) in this certification, or in the application that it supports, may be the subject of criminal prosecution (including under 18 U.S.C. §§ 1001 and/or 1621, and/or 34 U.S.C. §§ 10271-10273), and also may subject me and the Subrecipient to civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. §§ 3729-3730 and 3801-3812). I also acknowledge that the Department's awards, including certifications provided in connection with such awards, are subject to review by the Department, including by its Office of the Inspector General.

Karen Conaro
Name of Authorized Signor

KSCad
Signature

City Manager
Title of Authorized Signor

4/29/22
Date

Michael Malony
[Signature]
Signature

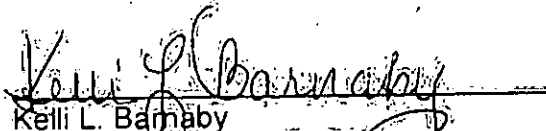
Acting Chief of Police
[Signature]
4/28/22
Date

CERTIFICATE OF AUTHORITY

I, Kelli L. Barnaby, City Clerk for the City of Portsmouth, do hereby certify that:

Upon the City Council's vote to accept any grant, the City Manager is authorized to enter into grant agreements with local, state and federal agencies. His/Her authority is found in the Revised Charter of the City of Portsmouth, Articles 1 and 5,

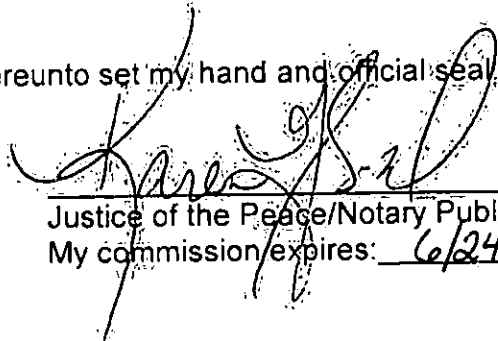
IN WITNESS WHEREOF, I have hereunto set my hand as the City Clerk of the City of Portsmouth, New Hampshire this 29 day of April, 2022.


Kelli L. Barnaby
City Clerk

STATE OF NEW HAMPSHIRE
ROCKINGHAM, SS

On this 29 day of April, 2022, before me, the undersigned officer, personally appeared Kelli L. Barnaby, who acknowledged herself to be the City Clerk of the City of Portsmouth, New Hampshire and that she, as City Clerk, being authorized to do so, executed the foregoing instrument for the purposes therein contained.

IN WITNESS WHEREOF, I hereunto set my hand and official seal


Justice of the Peace/Notary Public
My commission expires: 6/24/2025

KAREN A. SENECA
Notary Public - New Hampshire
My Commission Expires June 24, 2025



CERTIFICATE OF COVERAGE

The New Hampshire Public Risk Management Exchange (Primex³) 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, Primex³ is authorized to provide pooled risk management programs established for the benefit of political subdivisions in the State of New Hampshire.

Each member of Primex³ is entitled to the categories of coverage set forth below. In addition, Primex³ 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 Primex³, including but not limited to the final and binding resolution of all claims and coverage disputes before the Primex³ 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 8 (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 Primex³. 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.

Participating Member: City of Portsmouth One Jenkins Avenue Portsmouth, NH 03801		Member Number: 275	Company Affording Coverage: NH Public Risk Management Exchange - Primex ³ 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"/> General Liability (Occurrence Form) <input type="checkbox"/> Professional Liability (describe) <div style="display: flex; justify-content: space-around; margin-top: 5px;"> <input type="checkbox"/> Claims Made <input type="checkbox"/> Occurrence </div>	7/1/2021	7/1/2022	Each Occurrence \$ 1,000,000 General Aggregate \$ 2,000,000 Fire Damage (Any one fire) Med Exp (Any one person)
<input type="checkbox"/> Automobile Liability Deductible Comp and Coll: \$1,000 <input type="checkbox"/> Any auto			Combined Single Limit (Each Accident) Aggregate
<input type="checkbox"/> Workers' Compensation & Employers' Liability			<input type="checkbox"/> Statutory Each Accident Disease - Each Employee Disease - Policy Limit
<input type="checkbox"/> Property (Special Risk includes Fire and Theft)			Blanket Limit, Replacement Cost (unless otherwise stated)

Description: In regards to the Grant agreement, the certificate holder is named as Additional Covered Party, but only to the extent liability is based 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. The Participating Member will advise of cancellation no less than 15 days prior to cancellation.

CERTIFICATE HOLDER:	X	Additional Covered Party	Loss Payee	Primex ³ - NH Public Risk Management Exchange
New Hampshire Department of Justice 33 Capitol Street Concord, NH 03301				By: <i>Mary Beth Purcell</i>
				Date: 4/18/2022 mpurcell@nhprimex.org
				Please direct inquiries to: Primex ³ Risk Management Services 603-225-2841 phone 603-228-3833 fax



CERTIFICATE OF COVERAGE

The New Hampshire Public Risk Management Exchange (Primex³) 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, Primex³ is authorized to provide pooled risk management programs established for the benefit of political subdivisions in the State of New Hampshire.

Each member of Primex³ is entitled to the categories of coverage set forth below. In addition, Primex³ 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 Primex³, including but not limited to the final and binding resolution of all claims and coverage disputes before the Primex³ 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 Primex³. 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.

Participating Member: City of Portsmouth One Junkins Avenue Portsmouth, NH 03801	Member Number: 275	Company Affording Coverage: NH Public Risk Management Exchange - Primex ³ 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, If Not						
<input type="checkbox"/> General Liability (Occurrence Form) <input type="checkbox"/> Professional Liability (describe) <div style="display: flex; justify-content: space-around;"> <input type="checkbox"/> Claims Made <input type="checkbox"/> Occurrence </div>			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	7/1/2021 7/1/2022	7/1/2022 7/1/2023	<div style="display: flex;"> <div style="width: 10%;"> <input checked="" type="checkbox"/> Statutory </div> <div style="width: 90%;"> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>Each Accident</td> <td>\$2,000,000</td> </tr> <tr> <td>Disease - Each Employee</td> <td>\$2,000,000</td> </tr> <tr> <td>Disease - Policy Limit</td> <td></td> </tr> </table> </div> </div>	Each Accident	\$2,000,000	Disease - Each Employee	\$2,000,000	Disease - Policy Limit	
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.

CERTIFICATE HOLDER: New Hampshire Department of Justice 33 Capitol Street Concord, NH 03301	Additional Covered Party	Loss Payee	Primex³ - NH Public Risk Management Exchange By: <i>Mary Beth Purcell</i> Date: 4/19/2022 mpurcell@nhprimex.org Please direct inquiries to: Primex ³ Claims/Coverage Services 603-225-2841 phone 603-228-3833 fax
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GRANT AGREEMENT

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

1. Identification and Definitions:

1.1. State Agency Name New Hampshire Department of Justice		1.2. State Agency Address 33 Capitol Street, Concord, NH 03301	
1.3. Grantee Name Victims, Inc., The Joan Ellis Victim Assistance Network		1.4. Grantee Address 107 Highland Street Rochester, NH 03867	
1.5. Grantee Phone # (603) 833-5135	1.6. Account Number 02-20-20-201510- 2479-072-500575	1.7. Completion Date 09/30/2023	1.8. Grant Limitation \$ 85,000
1.9. Grant Officer for State Agency Kathleen Carr		1.10. State Agency Telephone Number (603) 271-3658	
If Grantee is a municipality or village district: "By signing this form, we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Grantee Signature 1 <i>Patricia A. Rambeth</i>		1.12. Name & Title of Grantee Signor 1 <i>Executive Director Patricia Rambeth</i>	
Grantee Signature 2		Name & Title of Grantee Signor 2	
Grantee Signature 3		Name & Title of Grantee Signor 3	
1.13. State Agency Signature(s) <i>Kathleen Carr</i>		1.14. Name & Title of State Agency Signor(s) Kathleen Carr, Director of Administration	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: <i>Takmina Rakhmatova</i> Assistant Attorney General, On: 5/18/2022			
1.16. Approval by Governor and Council (if applicable) By: _____ On: 1/1			

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

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

4. EFFECTIVE DATE; COMPLETION OF PROJECT.

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

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

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

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

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

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

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

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

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

7. RECORDS AND ACCOUNTS.

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

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions.

8. PERSONNEL.

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

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

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

9. DATA; RETENTION OF DATA; ACCESS.

9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed, by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations,

computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

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

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

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

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

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

11. EVENT OF DEFAULT; REMEDIES.

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

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

11.1.2. Failure to submit any report required hereunder; or

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

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

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

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

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

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

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

12. TERMINATION.

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

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

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

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

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.

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

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

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

INSURANCE.

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

17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project; and
17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than \$1,000,000 per occurrence and \$2,000,000 aggregate for bodily injury or death any one incident, and \$500,000 for property damage in any one incident; and

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

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

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

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

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

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

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

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

Par
07/02

EXHIBIT A

-SPECIAL PROVISIONS-

Victims, Inc., The Joan Ellis Victim Assistance Network as the Grantee (hereinafter referred to as "Subrecipient") shall be compliant at all times with the terms, conditions and specifications detailed below, which are subject to annual review.

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

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

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

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

EXHIBIT A

5. 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 NHDOJ.

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

7. 2 CFR 200 as amended (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards)

are considered legally binding and enforceable documents under this contract. The DOJ reserves the right to use any legal remedy at its disposal including, but not limited to, disallowance of costs or withholding of funds.

8. To the extent required to comply with 2 CFR 200, Subpart F - Audit Requirements, Subrecipient shall complete an audit at the end of the Subrecipient's fiscal year ending after June 30, 2022

The audit report shall include a schedule of prior year's questioned costs along with a response to the current status of the prior year's questioned costs. Copies of all management letters written as a result of the audit along with the audit report shall be forwarded to DOJ within one month of the time of receipt by the Subrecipient accompanied by an action plan, if applicable, for each finding or questioned cost.

9. The costs charged under this contract shall be determined as allowable under the direct cost principles

detailed in 2 CFR 200 Subpart E - Cost Principles.

10. Notwithstanding paragraph 7.1 and 7.2 of the standard provisions,

program and financial records pertaining to this contract shall be retained by the Subrecipient for 5 (five) years from the date of submission of the final expenditure report as per requirements from the Treasury Office of Inspector General.

11. RESTRICTION ON ADDITIONAL FUNDING

It is understood and agreed between the parties that no portion of the "Grant" funds may be used for the purpose of obtaining additional Federal funds under any other law of the United States, except if authorized under that law."

12. ASSURANCES/CERTIFICATIONS

The following are attached and signed: Certification Regarding Drug-Free Workplace Requirements; Certification Regarding Lobbying; Certification Regarding Debarment, Suspension, and Other Responsibility Matters; Certification Regarding the Americans With Disabilities Act Compliance; Certification Regarding Environmental Tobacco Smoke; Assurance of Compliance

EXHIBIT A

Nondiscrimination in Federally Assisted Programs; and Certification Regarding the Federal Funding, Accountability and Transparency Compliance."

13. COPELAND ANTI-KICKBACK ACT

All contracts in excess of \$2,000.00 for construction or repair using funds under this grant shall include a provision for compliance with Copeland "Anti-Kickback" Act (18 USC 874) as supplemented in Department of Labor Regulations (29 CFR, Part 3). This Act provides that each Subrecipient, subcontractor or Subrecipient shall be prohibited from inducing, by any means, any person employed in the construction, completion or repair of public work, to give up any part of the compensation to which he is otherwise entitled. The Subrecipient should report all suspected violations to DOJ.

14. PROCUREMENT

Subrecipient shall comply with all provisions of 2 CFR 200 Subpart D – Post Federal Award Requirements – Procurement Standards, with special emphasis on financial procurement (2 CFR 200 Subpart F – Audit Requirements) and property management (2 CFR 200 Subpart D – Post Federal Award Requirements – Property Standards)

15. CLOSE OUT OF CONTRACT

Subrecipient shall submit a final report electronically to the DOJ grant officer by e-mail or other electronic means subsequently designated by DOJ of the uses of the grant funds through June 30, 2023, and shall break down the reporting by facility location at the town level. In the event that Subrecipient has not demonstrated that the grant funds have not been expended for allowable costs of at least the amount of this grant, the excess grant funds shall not be paid and will lapse.

16. Requirement to report actual or imminent breach of personally identifiable information (PII)

Any "subrecipient" at any tier must have written procedures in place to respond in the event of an actual or imminent "breach" (OMB M-17-12) if it (or a subrecipient)--(1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of "personally identifiable information (PII)" (2 CFR 200.79) within the scope of an OJP grant-funded program or activity, or (2) uses or operates a "Federal information system" (OMB Circular A-130). The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to the New Hampshire Department of Justice, Grants Management Unit by the end of the business day in which the breach becomes known.

17. Employment eligibility verification for hiring under the award

1. The recipient (and any subrecipient at any tier) must—

A. Ensure that, as part of the hiring process for any position within the United States that is or will

EXHIBIT A

be funded (in whole or in part) with award funds, the subrecipient properly verifies the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. 1324a(a)(1) and (2).

B. Notify all persons associated with any subrecipient who are or will be involved in activities under this award of both--

1. this award requirement for verification of employment eligibility, and
2. the associated provisions in 8 U.S.C. 1324a(a)(1) and (2) that, generally speaking, make it unlawful, in the United States, to hire (or recruit for employment) certain aliens.

C. Provide training (to the extent necessary) to those persons required by this condition to be notified of the award requirement for employment eligibility verification and of the associated provisions of 8 U.S.C. 1324a(a)(1) and (2).

D. As part of the recordkeeping for the award (including pursuant to the Part 200 Uniform Requirements), maintain records of all employment eligibility verifications pertinent to compliance with this award condition in accordance with Form 1-9 record retention requirements, as well as records of all pertinent notifications and trainings.

2. Monitoring

The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.

3. Allowable costs

To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions designed to ensure compliance with this condition.

4. Rules of construction

A. Staff involved in hiring process

For purposes of this condition, persons "who are or will be involved in activities under this award" specifically includes (without limitation) any and all subrecipient officials or other staff who are or will be involved in the hiring process with respect to a position that is or will be funded (in whole or in part) with award funds.

B. Employment eligibility confirmation with E-verify

For purpose of satisfying the requirement of this condition regarding verification of employment eligibility, any subrecipient may choose to participate in, and use, E-Verify (www.e-verify.gov), provided an appropriate person authorized to act on behalf of the subrecipient uses E-Verify (and follows the proper E-Verify procedures, including in the event of a "Tentative Nonconfirmation" or a "Final Nonconfirmation") to confirm employment eligibility for each hiring for a position in the United States that is or will be funded (in whole or in part) with award funds.

C. "United States" specifically includes the District of Columbia, Puerto Rico, Guam, the Virgin Islands of the United States, and the Commonwealth of the Northern Mariana Islands.

EXHIBIT A

D. Nothing in this condition shall be understood to authorize or require any subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

E. Nothing in this condition, including in paragraph 4.B., shall be understood to relieve any subrecipient at any tier, or any person or other entity, of any obligation otherwise imposed by law, including 8 U.S.C. 1324a(a)(1) and (2).

Questions about E-Verify should be directed to DHS. For more information about E-Verify visit the E-Verify website (<https://www.e-verify.gov/>) or email E-Verify at E-Verify@dhs.gov. E-Verify employer agents can email E-Verify at E-VerifyEmployerAgent@dhs.gov.

Questions about the meaning or scope of this condition should be directed to OJP, before award acceptance.

18. The subrecipient agrees to submit quarterly performance reports

On the performance metrics identified by NHDOJ, and in the manner required by NHDOJ. This information on the activities supported by the award funding will assist in assessing the effects that VOCA Victim Assistance funds have had on services to crime victims within the jurisdiction.

19. Determination of suitability to interact with participating minors

SCOPE: This condition applies to this award if it is indicated, -- in the application for the award (as approved by DOJ) (or in the application for any subaward, at any tier), the DOJ funding announcement (solicitation), or an associated federal statute, -- that a purpose of some or all of the activities to be carried out under the award (whether by a subrecipient at any tier) is to benefit a set of individuals under 18 years of age.

Any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status.

The details of this requirement are posted on the OJP web site at <https://ojp.gov/funding/Explore/Interact-Minors.htm> (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

20. Certification Regarding EEOP Required

Within 30 days from the date of the award, the Subrecipient will submit for approval, an acceptable Equal Employment Opportunity Plan (EEOP) as required by 28 CFR 42.301 et seq. or a Certification Form to the Office of Civil Rights, Office of Justice Programs, US DOJ at 810 7th Street, NW, Washington, DC 20531. Failure to submit an approved EEOP or Certification of exemption is a violation of the Program Guidelines and Conditions and may result in suspension or termination of funding, until such time as the Subrecipient is in compliance. The EEOP reporting tool and instructions can be found at: https://ojp.gov/about/ocr/faq_eeop.htm

21. Requirements related to "de minimis" indirect cost rate

Subrecipient Initial(s): Pac
Date: 4/11/20

EXHIBIT A

A recipient that is eligible under the Part 200 Uniform Requirements and other applicable law to use the "de minimis" indirect cost rate described in 2 C.F.R. 200.414(1), and that elects to use the "de minimis" indirect Cost rate, must advise OJP in writing of both its eligibility and its election, and must comply with all associated requirements in the Part 200 Uniform Requirements. The "de minimis" rate may be applied only to modified total direct costs (MTDC) as defined by the Part 200 Uniform Requirements.

EXHIBIT B

-SCOPE OF SERVICES-

1. The Subrecipient shall receive a grant from the New Hampshire Department of Justice (DOJ) for expenses incurred and services provided for victim services provided by the subrecipient including but not limited to expenses for personnel, benefits, supplies contracts and other expenses including, insurance, rent and utilities.
2. Subrecipient agrees and covenants that the funds will be used solely for an allowable purpose as defined in the American Rescue Plan Act for which Subrecipient has not received payment or reimbursement from any other source, defined as:
 - For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency
3. The Subrecipient shall be reimbursed by the DOJ based on expenditures described in Exhibit C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.*
4. 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 5 years after the close of the project.
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.I.pitman@doj.nh.gov

EXHIBIT C

PAYMENT TERMS

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT B.
2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.
3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form G-1 section 1.8.
 - 3a. The Subrecipient shall be awarded an amount not to exceed \$85,000.00 of the total Grant Limitation from Governor and Council approval or 07/01/2022, whichever is later, to 06/30/2023, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.
 - 3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to three months. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.
4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval, or after 06/30/2023 or, if a grant extension is approved, after 09/30/2023.

EXHIBIT D

- DRUG-FREE WORKPLACE -

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Subrecipient's representative, as identified in Sections 1.1.1 of the Grant Agreement, execute the following Certification:

Certification Regarding Drug Free Workplace

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989, regulations were amended and published as Part II of the May 25, 1990, Federal Register (pages 21681-21691), and require certification by Subrecipients (and by inference, sub-Subrecipients and sub-Subrecipients), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a Subrecipient (and by inference, sub-Subrecipients and sub-Subrecipients) that is a state may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each grant during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment. Subrecipients using this form should send it to:

Department of Justice
33 Capitol St
Concord, NH 03301
Tanya.I.pitman@doj.nh.gov

(A) The Subrecipient certifies that it will or will continue to provide a drug-free workplace by:

- (a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the Subrecipient's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
- (b) Establishing an ongoing drug-free awareness program to inform employees about:
 - (1) The dangers of drug abuse in the workplace;
 - (2) The Subrecipient's policy of maintaining a drug-free workplace;
 - (3) Any available drug counseling, rehabilitation, and employee assistance programs; and
 - (4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

Subrecipient Initial(s):

Date: 8/2/20

EXHIBIT D

(c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will—

(1) Abide by the terms of the statement; and

(2) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

(e) Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position, title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;

(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted—

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, state, or local health, law enforcement, or other appropriate agency;

(g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

(B) The Subrecipient may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

Place of Performance (street address, city, county, State, zip code) (list each location)

Check ☐ if there are workplaces on file that are not identified here.

Victims, Inc.
Subrecipient Name

July 1, 2022 – September 30, 2023
Period Covered by this Certification

Patricia A. Rainboth, Executive Director
Name and Title of Authorized Subrecipient Representative

Patricia A. Rainboth 5/12/22
Subrecipient Representative Signature Date

Subrecipient Initial(s): PR
Date: 5/12/22

EXHIBIT E

-LOBBYING-

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of Section 319 of Public Law 101-121, Government-wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Subrecipient's representative, as identified in Sections 1.11 and 1.12 of the Grant Agreement, execute the following Certification:

CERTIFICATION REGARDING LOBBYING

Programs (indicate applicable program covered): American Rescue Plan Act

Contract Period: July 1, 2022 - September 30, 2023

The undersigned certifies, to the best of his or her knowledge and belief, that:

- (1) No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-Subrecipient or sub-Subrecipient).
- (2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-Subrecipient or sub-Subrecipient), the undersigned shall complete and submit Standard Form LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions, attached and identified as Standard Exhibit E-1.
- (3) The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Robert A. Runkel
Subrecipient Representative Signature

Executive Director
Subrecipient's Representative Title

Pat Victims, Inc.
Subrecipient Name

8/1/22
Date

Subrecipient Initial(s): PR

Date: 8/1/22

EXHIBIT F

DEBARMENT

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of Executive Office of the President, Executive Order 12529 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Subrecipient's representative, as identified in Sections 1.11 and 1.12 of the Grant Agreement execute the following Certification:

CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS - PRIMARY COVERED TRANSACTIONS

Instructions for Certification

- (1) By signing and submitting this Grant Agreement, the Subrecipient is providing the certification set out below.
- (2) The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the Subrecipient shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the DOJ determination whether to enter into this transaction. However, failure of the Subrecipient to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
- (3) The certification in this clause is a material representation of fact upon which reliance was placed when DOJ determined to enter into this transaction. If it is later determined that the Subrecipient knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DOJ may terminate this transaction for cause or default.
- (4) The Subrecipient shall provide immediate written notice to DOJ, to whom this Grant is submitted if at any time the Subrecipient learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
- (5) The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549, 45 CFR Part 76.
- (6) The Subrecipient agrees by submitting this Grant that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DOJ.
- (7) The Subrecipient further agrees by submitting this Grant that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DOJ, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
- (8) A Subrecipient in a covered transaction may rely upon a certification of Subrecipient in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A Subrecipient may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Non-procurement List (of excluded parties).

EXHIBIT F

- (9) Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a Subrecipient is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

Except for transactions authorized under paragraph 6 of these instructions, if a Subrecipient in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DOJ may terminate this transaction for cause or default.

Certification Regarding Debarment, Suspension, and Other Responsibility Matters - Primary Covered Transactions

- (1) The Subrecipient certifies to the best of its knowledge and belief, that it and its principals:

- (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
- (b) have not within a three-year period preceding this Grant been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- (c) are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and
- (d) have not, within a three-year period preceding this Grant, had one or more public transactions (Federal, State or local) terminated for cause or default.

- (2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this Grant.

Patricia A. Rainbird
Subrecipient Representative Signature

Executive Director
Subrecipient's Representative Title

Victims, Inc.
Subrecipient Name

8/12/12
Date

LA
Subrecipient Initial(s)

8/12/12
Date

EXHIBIT G

CERTIFICATION REGARDING THE
AMERICANS WITH DISABILITIES ACT COMPLIANCE

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees by signature of the Subrecipient's representative as identified in Sections 1.1.1 and 1.1.2 of the Grant Agreement, to execute the following certification:

By signing and submitting this Grant Agreement the Subrecipient agrees to make reasonable efforts to comply with all applicable provisions of the Americans with Disabilities Act of 1990:

Patricia A. Lambert
Subrecipient Representative Signature

Executive Director
Subrecipient's Representative Title

Victims, Inc.
Subrecipient Name

5/12/98
Date

EXHIBIT H

**CERTIFICATION
PUBLIC LAW 103-227, PART C
ENVIRONMENTAL TOBACCO SMOKE**

Public Law 103-227, Part C Environmental Tobacco Smoke, also known as the Pro Children Act of 1994, requires that smoking not be permitted in any portion of any indoor facility routinely owned or leased or contracted for by an entity and used routinely or regularly for provision of health, day care, education, or library services to children under the age of 18; if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment.

Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

By signing and submitting this Grant Agreement the Subrecipient certifies that it will comply with the requirements of the Act.

The Subrecipient further agrees that it will require the language of this certification be included in any subawards which contain provisions for the children's services and that all Subrecipients shall certify accordingly.

Patricia A. Lambert
Subrecipient Representative Signature

Executive Director
Subrecipient's Representative Title

Victims, Inc.
Subrecipient Name

6/12/92
Date

Subrecipient Initial(s)

Date

EXHIBIT 1

-Assurance Of Compliance Nondiscrimination In Federally Assisted Programs

OMB Burden Disclosure Statement

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget (OMB), Paperwork Reduction Project (1910-0400), Washington, DC 20503.

The Subrecipient agrees to comply with Title VI of the Civil Rights Act of 1964 (Pub. L. 88-352), Title IX of the Education Amendments of 1972, as amended, (Pub. L. 92-318, Pub. L. 93-568, and Pub. L. 94-482), Section 504 of the Rehabilitation Act of 1973 (Pub. L. 93-112), the Age Discrimination Act of 1975 (Pub. L. 94-135), Title VIII of the Civil Rights Act of 1968 (Pub. L. 90-284). In accordance with the above laws and regulations issued pursuant thereto, the Subrecipient agrees to assure that no person in the United States shall, on the ground of race, color, national origin, sex, age, or disability, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity in which the Subrecipient receives Federal assistance.

Applicability and Period of Obligation In the case of any service, financial aid, covered employment, equipment, property, or structure provided, leased, or improved with Federal assistance extended to the Subrecipient by DOJ with federal CARES Act funds, this assurance obligates the Subrecipient for the period during which Federal assistance is extended. In the case of any transfer of such service, financial aid, equipment, property, or structure, this assurance obligates the transferee for the period during which Federal assistance is extended. If any personal property is so provided, this assurance obligates the Subrecipient for the period during which it retains ownership or possession of the property.

Employment Practices Where a primary objective of the Federal assistance is to provide employment or where the Subrecipient's employment practices affect the delivery of services in programs or activities resulting from Federal assistance extended by DOJ, the Subrecipient agrees not to discriminate on the ground of race, color, national origin, sex, age, or disability, in its employment practices. Such employment practices may include, but are not limited to, recruitment, advertising, hiring, layoff or termination, promotion, demotion, transfer, rates of pay, training and participation in upward mobility programs, or other forms of compensation and use of facilities.

Subrecipient Assurance The Subrecipient shall require any individual, organization, or other entity with whom it subcontracts, subgrants, or subleases for the purpose of providing any service, financial aid, equipment, property, or structure to comply with laws and regulations cited above. To this end, the subrecipient shall be required to sign a written assurance form; however, the obligation of both recipient and subrecipient to ensure compliance is not relieved by the collection or submission of written assurance forms.

Data Collection and Access to Records The Subrecipient agrees to compile and maintain

EXHIBIT I

information pertaining to programs or activities developed as a result of the Subrecipient's receipt of Federal assistance from DOJ. Such information shall include, but is not limited to the following: (1) the manner in which services are or will be provided and related data necessary for determining whether any persons are or will be denied such services on the basis of prohibited discrimination; (2) the population eligible to be served by race, color, national origin, sex, age and disability; (3) data regarding covered employment including use or planned use of bilingual public contact employees serving beneficiaries of the program where necessary to permit effective participation by beneficiaries unable to speak or understand English; (4) the location of existing or proposed facilities connected with the program and related information adequate for determining whether the location has or will have the effect of unnecessarily denying access to any person on the basis of prohibited discrimination; and (5) the present or proposed membership by race, color, national origin, sex, age and disability in any planning or advisory body which is an integral part of the program.

The Subrecipient agrees to submit requested data to DOJ, the U.S. Department of Treasury or OMB regarding programs and activities developed by the Subrecipient from the use of CARES Act funds extended by DOJ upon request. Facilities of the Subrecipient (including the physical plants, buildings, or other structures) and all records, books, accounts, and other sources of information pertinent to the Subrecipient's compliance with the civil rights laws shall be made available for inspection during normal business hours on request of an officer or employee of DOJ, the U.S. Department of Treasury or OMB specifically authorized to make such inspections.

This assurance is given in consideration of and for the purpose of obtaining any and all Federal grants, loans, contracts (excluding procurement contracts), property, discounts or other Federal assistance extended after the date hereof, to the Subrecipient by DOJ including installment payments on account after such date of application for Federal assistance which are approved before such date. The Subrecipient recognizes and agrees that such Federal assistance will be extended in reliance upon the representations and agreements made in this assurance, and that the United States shall have the right to seek judicial enforcement of this assurance. This assurance is binding on the Subrecipient, the successors, transferees, and assignees, as well as the person(s) whose signatures appear below and who are authorized to sign this assurance on behalf of the Subrecipient.

Subrecipient Certification

The Subrecipient certifies that it has complied, or that, within 90 days of the date of the grant, it will comply with all applicable requirements of 10 C.F.R. § 1040.5 (a copy will be furnished to the Subrecipient upon written request to DOJ).

Patricia A. Rambooth

Subrecipient Representative Signature

Executive Director

Subrecipient's Representative Title

Victims, Inc.

Subrecipient Name

5/12/22
Date

Subrecipient Initial(s)

Date

EXHIBIT J

CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) COMPLIANCE

The Federal Funding Accountability and Transparency Act (FFATA) requires Subrecipients of individual Federal grants equal to or greater than \$30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$30,000 or more. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), DOJ must report the following information for any grant award subject to the FFATA reporting requirements:

- 1.) Name of entity
- 2.) Amount of award
- 3.) Funding agency
- 4.) NAICS code for contracts / CFDA program number for grants
- 5.) Program source
- 6.) Award title descriptive of the purpose of the funding action
- 7.) Location of the entity
- 8.) Principle place of performance
- 9.) Unique identifier of the entity
- 10.) Total compensation and names of the top five executives if:

a. More than 80% of annual gross revenues are from the Federal government and those revenues are greater than \$25M annually and

b. Compensation information is not already available through reporting to the SEC.

Subrecipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of the Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), and further agrees to have one of the Subrecipient's representative(s), as identified in Sections 1.11 of the Grant Agreement, execute the following Certification:

The below named Subrecipient agrees to provide needed information as outlined above to DOJ and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Subrecipient Initial(s)

Date

EXHIBIT J

Robert A. Lambeth
Subrecipient Representative Signature

Executive Director
Subrecipient's Representative Title

Victims, Inc.
Subrecipient Name

5/14/20
Date

As the Subrecipient identified in Section 1.3 of the Grant Agreement, I certify that the responses to the below listed questions are true and accurate.

1. The UEI number for your entity is: CJNW473KLF65

2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

☒ NO ☐ YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

☐ NO ☐ YES

If the answer to #3 above is YES, stop

If the answer to #3 above is NO, please answer the following:

4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

EXHIBIT K

EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES

I, Patricia Ramboth [responsible official], certify that the Subrecipient has completed the EEO reporting tool certification within the last two years at: https://ojp.gov/about/ocr/faq_eeop.htm on 5/13/22 [date].

It is understood that subrecipients which are exempt from filing the EEOP Utilization Report, including non-profits and subrecipients with less than 50 employees must file a declaration claiming exemption at least once every two years with the Office for Justice Programs, Office of Civil Rights at the above web address.

EEOP Training Requirements for Subrecipients

Patricia Ramboth [official that completed training] has completed the EEOP training at: https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm on: 5/13/22 [date]. The EEOP training must be completed at least once every two years.

DOJ Discrimination Complaint Process

If individuals believe they may have been discriminated against by the NH Department of Justice or by an organization that receives federal funding from the NH Department of Justice based on their race, color, national origin, religion, sex, disability, age, sexual orientation or gender identity should print and complete a complaint form that can be found at: Civil Rights Grants Management Unit | NH Department of Justice

Subrecipient Discrimination Complaint Process

I further certify that the Subrecipient will comply with applicable federal civil rights laws that prohibit discrimination in employment and in the delivery of services and has a policy or written procedure in place for accepting discrimination based complaints from employees and program beneficiaries and that policy/procedure must be made publically available to program beneficiaries or prospective beneficiaries.

Pat
5/13/22

EXHIBIT K

Certified Standard Assurances

On behalf of the Subrecipient, and in support of this application for a grant or cooperative agreement, I certify under penalty of perjury to the U.S. Department of Justice ("Department") that all of the following are true and correct:

- (1) I have the authority to make the following representations on behalf of myself and the Subrecipient. I understand that these representations will be relied upon as material in any Department decision to make an award to the Subrecipient based on its application.
- (2) I certify that the Subrecipient has the legal authority to apply for the federal assistance sought by the application; and that it has the institutional, managerial, and financial capability (including funds sufficient to pay any required non-federal share of project costs) to plan, manage, and complete the project described in the application properly.

(3) I assure that, throughout the period of performance for the award (if any) made by the Department based on the application—

- a. the Subrecipient will comply with all award requirements and all federal statutes and regulations applicable to the award;
- b. the Subrecipient will require all subrecipients to comply with all applicable award requirements and all applicable federal statutes and regulations; and
- c. the Subrecipient will maintain safeguards to address and prevent any organizational conflict of interest, and also to prohibit employees from using their positions in any manner that poses, or appears to pose, a personal or financial conflict of interest.

(4) The Subrecipient understands that the federal statutes and regulations applicable to the award (if any) made by the Department based on the application specifically include statutes and regulations pertaining to civil rights and nondiscrimination; and, in addition—

- a. the Subrecipient understands that the applicable statutes pertaining to civil rights will include section 601 of the Civil Rights Act of 1964 (42 U.S.C. § 2000d); section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794); section 901 of the Education Amendments of 1972 (20 U.S.C. § 1681); and section 303 of the Age Discrimination Act of 1975 (42 U.S.C. § 6102);
- b. the Subrecipient understands that the applicable statutes pertaining to nondiscrimination may include section 809(c) of Title I of the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); section 1407(e) of the Victims of Crime Act of 1984 (34 U.S.C. § 20110(e)); section 299A(b) of the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); and that the grant condition set out at section 40002(b)(13) of the Violence Against Women Act (34 U.S.C. § 12291(b)(13)); which will apply to all awards made by the Office on Violence Against Women, also may apply to an award made otherwise;

EXHIBIT K

- c. the Subrecipient understands that it must require any pass-through subrecipient to comply with all such applicable statutes (and associated regulations); and
d. on behalf of the Subrecipient, I make the specific assurances set out in 28 C.F.R. §§ 42.105 and 42.204.

(5) The Subrecipient also understands that (in addition to any applicable program-specific regulations and to applicable federal regulations that pertain to civil rights and nondiscrimination) the federal regulations applicable to the award (if any) made by the Department based on the application may include, but are not limited to, 2 C.F.R. Part 2800 (the DOJ "Part 200 Uniform Requirements") and 28 C.F.R. Parts 22 (confidentiality - research and statistical information), 23 (criminal intelligence systems), 38 (regarding faith-based or religious organizations participating in federal financial assistance programs), and 46 (human subjects protection).

(6) I assure that the Subrecipient will assist the Department as necessary (and will require subrecipients and contractors to assist as necessary) with the Department's compliance with section 106 of the National Historic Preservation Act of 1966 (54 U.S.C. § 306108), the Archeological and Historical Preservation Act of 1974 (54 U.S.C. §§ 312501-312508), and the National Environmental Policy Act of 1969 (42 U.S.C. §§ 4321-4335), and 28 C.F.R. Parts 61 (NEPA) and 63 (floodplains and wetlands).

(7) I assure that the Subrecipient will give the Department and the Government Accountability Office, through any authorized representative, access to, and opportunity to examine, all paper or electronic records related to the award (if any) made by the Department based on the application.

(8) If this application is for an award from the National Institute of Justice or the Bureau of Justice Statistics pursuant to which award funds may be made available (whether by the award directly or by any subaward at any tier) to an institution of higher education (as defined at 34 U.S.C. § 10251(a)(17)), I assure that, if any award funds actually are made available to such an institution, the Subrecipient will require that, throughout the period of performance—

- a. each such institution comply with any requirements that are imposed on it by the First Amendment to the Constitution of the United States; and
b. subject to paragraph a, each such institution comply with its own representations, if any, concerning academic freedom, freedom of inquiry and debate, research independence, and research integrity, at the institution, that are included in promotional materials, in official statements, in formal policies, in applications for grants (including this award application), for accreditation, or for licensing, or in submissions relating to such grants, accreditation, or licensing, or that otherwise are made or disseminated to students, to faculty, or to the general public.

(9) I assure that, if the Subrecipient is a governmental entity, with respect to the award (if any) made by the Department based on the application—

EXHIBIT K

- a. it will comply with the requirements of the Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (42 U.S.C. §§ 4601-4655), which govern the treatment of persons displaced as a result of federal and federally-assisted programs; and
- b. it will comply with requirements of 5 U.S.C. §§ 1501-1508 and 7324-7328, which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by federal assistance.

(10) If the Subrecipient applies for and receives an award from the Office of Community Oriented Policing Services (COPS Office), I assure that as required by 34 U.S.C. § 10382(c)(11), it will, to the extent practicable and consistent with applicable law--including, but not limited to, the Indian Self-Determination and Education Assistance Act--seek, recruit, and hire qualified members of racial and ethnic minority groups and qualified women in order to further effective law enforcement by increasing their ranks within the sworn positions, as provided under 34 U.S.C. § 10382(c)(11).

(11) If the Subrecipient applies for and receives a DOJ award under the STOP School Violence Act program, I assure as required by 34 U.S.C. § 10552(a)(3), that it will maintain and report such data, records, and information (programmatic and financial) as DOJ may reasonably require.

I acknowledge that a materially false, fictitious, or fraudulent statement (or concealment or omission of a material fact) in this certification, or in the application that it supports, may be the subject of criminal prosecution (including under 18 U.S.C. §§ 1001 and/or 1621, and/or 34 U.S.C. §§ 10271-10273), and also may subject me and the Subrecipient to civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. §§ 3729-3730 and 3801-3812). I also acknowledge that the Department's awards, including certifications provided in connection with such awards, are subject to review by the Department, including by its Office of the Inspector General.

Patricia A. Rainboth

Subrecipient Representative Name

Patricia A. Rainboth

Signature

Executive Director

Title of Subrecipient Representative

6/13/12

Date

State of New Hampshire

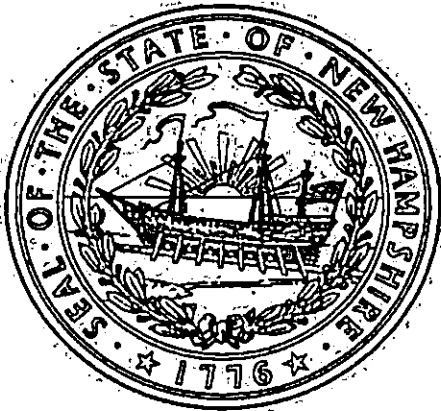
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that VICTIMS, INC., THE JOAN ELLIS VICTIM ASSISTANCE NETWORK is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on October 29, 1991. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 162425

Certificate Number: 0005776458



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 12th day of May A.D. 2022.

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

David M. Scanlan
Secretary of State

Certificate of Authority # 1

(Corporation; Non-Profit Corporation)

Corporate Resolution

I, Kristen Edwards hereby certify that I am duly elected Clerk/Secretary/Officer of
(Name)
Victims Inc. I hereby certify the following is a true copy of a vote taken at
(Name of Corporation)

a meeting of the Board of Directors/shareholders, duly called and held on Feb 27, 2022

at which a quorum of the Directors/shareholders were present and voting.

VOTED: That Pat Rainboth (may list more than one person) is
(Name and Title)

duly authorized to enter into contracts or agreements on behalf of

Victims Inc with the State of New Hampshire and any of
(Name of Corporation)

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 as of the date of the contract to which this certificate is attached. This authority
remains valid for thirty (30) days from the date of this Corporate Resolution. I further certify
that it is understood that the State of New Hampshire will rely on this certificate as evidence that
the person(s) listed above currently occupy the position(s) indicated and that they have full
authority to bind the corporation. To the extent that there are any limits on the authority of any
listed individual to bind the corporation in contracts with the State of New Hampshire, all such
limitations are expressly stated herein.

DATED: 5.13.22

ATTEST:

Kristen Edwards / President
(Name & Title)



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

05/17/2022

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

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

PRODUCER Jenness And Jenness Agency, Inc. 571 Pickering Road PO Box 7337 Rochester NH 03839		CONTACT NAME: George Jenness PHONE (A/C, No., Ext.): (603) 332-3030 FAX (A/C, No.): (603) 332-3093 E-MAIL ADDRESS: gjenness@jennessinsurance.com	
INSURED The Joan Ellis Victim Assistance Network PO Box 455 Rochester NH 03866-0455		INSURER(S) AFFORDING COVERAGE INSURER A: MMG Insurance Company INSURER B: First Comp Insurance Company INSURER C: INSURER D: INSURER E: INSURER F:	

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

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

INSR	TYPE OF INSURANCE	ADDL SUBR	POLICY NUMBER	POLICY EFF	POLICY EXP	LIMITS
LTR		INSD WVD		(MM/DD/YYYY)	(MM/DD/YYYY)	
1	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:		BP10892080	09/18/2021	09/18/2022	EACH OCCURRENCE: \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence): \$ 250,000 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
2	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS					COMBINED SINGLE LIMIT (Ea accident): \$ BODILY INJURY (Per person): \$ BODILY INJURY (Per accident): \$ PROPERTY DAMAGE (Per accident): \$
3	UMBRELLA LIAB EXCESS LIAB DED: RETENTION \$					EACH OCCURRENCE: \$ AGGREGATE: \$
4	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE/OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N Y N/A	WC0097279	10/06/2021	10/06/2022	<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)

Social Service organization

Excluded officers for Worker Compensation: John Donohue, Paul Rainbolt, Nancy Higgins

CERTIFICATE HOLDER

CANCELLATION

NH Dept of Justice 33 Capitol St Concord NH 03301-6397	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:
--	--

Fax: Email:

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ACORD 25 (2014/01)

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Victims, Inc

The Joan Ellis Victim Assistance Network

Financial Statements

June 30, 2021 and 2020

Victims, Inc

The Joan Ellis Victim Assistance Network

Financial Statements

June 30, 2021 and 2020

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Independent Accountants' Review Report

To the Board of Directors of
Victims, Inc.
The Joan Ellis Victim Assistance Network

We have reviewed the accompanying financial statements of Victims, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the 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 American Institute of Certified Public Accountants. 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.

Malone, Dirubbo & Company, P.C.
Laconia, New Hampshire

February 28, 2022

Victims, Inc.
The Joan Ellis Victim Assistance Network
Statements of Financial Position
As of June 30,

ASSETS

	<u>2021</u>	<u>2020</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 219,638	\$ 261,396
Grant receivable	16,657	19,939
Accounts receivable	3,666	-
Prepaid expenses	464	1,870
Total Current Assets	<u>240,425</u>	<u>283,205</u>
PROPERTY AND EQUIPMENT		
Vehicles	33,875	20,644
Office equipment	2,385	9,737
Total Property and Equipment	36,260	30,381
Less, accumulated depreciation	<u>(2,127)</u>	<u>(29,884)</u>
Net Property and Equipment	<u>34,133</u>	<u>497</u>
OTHER ASSETS		
Annuity	154,665	148,719
Certificate of deposit	158,894	62,928
Security deposit	100	100
Total Other Assets	<u>313,659</u>	<u>211,747</u>
TOTAL ASSETS	<u>\$ 588,217</u>	<u>\$ 495,449</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	\$ 349	\$ 321
Long shot bonus payable	33,400	10,400
Payroll tax payable	4,120	2,298
Total Current Liabilities	<u>37,869</u>	<u>13,019</u>
Net assets without donor restrictions	<u>550,348</u>	<u>482,430</u>
Total Net Assets	<u>550,348</u>	<u>482,430</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 588,217</u>	<u>\$ 495,449</u>

See accompanying notes and independent accountants' review report.

Victims, Inc.
The Joan Ellis Victim Assistance Network
Statements of Activities
For the Years Ended June 30

	<u>2021</u>	<u>%</u>	<u>2020</u>	<u>%</u>
Support & Revenue				
Public contributions	\$ 7,835	0.8	\$ 5,401	0.8
Federal grants	84,519	7.9	84,800	12.9
Special events	673,080	63.2	405,917	61.5
Fundraising	16,634	1.6	7,000	1.1
Interest income	2,209	0.2	3,238	0.5
Investment income	5,947	0.6	5,722	0.9
Other Income	-	0.0	6,763	1.0
Gain on Sale of Assets	3,666	0.3	-	0.0
In-kind donations	270,305	25.4	140,740	21.3
	<u>1,064,195</u>	<u>100.0</u>	<u>659,581</u>	<u>100.0</u>
Total Support & Revenue				
Expenses				
Program services	385,586	36.2	250,526	38.0
Management and general	31,520	3.0	30,167	4.6
Fundraising	579,171	54.4	385,342	58.4
	<u>996,277</u>	<u>93.6</u>	<u>666,035</u>	<u>101.0</u>
Total Expenses				
INCREASE (DECREASE) IN NET ASSETS	67,918	6.4	(6,454)	(1.0)
NET ASSETS AT BEGINNING OF YEAR	482,430		488,884	
NET ASSETS AT END OF YEAR	\$ <u>550,348</u>		\$ <u>482,430</u>	

See accompanying notes and independent accountants' review report.

Victims, Inc.
The Joan Ellis Victim Assistance Network
Statement of Functional Expense
For the Year Ended June 30, 2021

	Program Services	Management & General	Fundraising	Total	%
Salaries & wages - director	\$ 40,040	17,160	-	57,200	5.4
Salaries & wages - other	30,218	5,333	-	35,550	3.3
Donated services	262,805	-	-	262,805	24.7
Payroll taxes	5,567	1,570	-	7,137	0.7
Benefits	447	126	-	573	0.1
Dues & subscriptions	2,768	489	-	3,257	0.3
Health insurance	3,292	928	-	4,220	0.4
Insurance - worker's compensation	1,619	457	-	2,075	0.2
Insurance	-	512	-	512	0.1
Consultants/Contracts	2,763	488	-	3,250	0.3
Professional fees - other	5,100	900	-	6,000	0.6
Professional fees - accounting	4,038	713	-	4,750	0.4
Automobile expense	3,099	547	-	3,646	0.3
Office supplies	1,317	232	-	1,549	0.1
Printing & copying	1,525	269	-	1,794	0.2
Postage & shipping	642	113	-	755	0.1
Telephone	2,944	520	-	3,464	0.3
Utilities	3,899	688	-	4,587	0.4
Rent	11,400	-	-	11,400	1.1
Association dues	840	-	-	840	0.1
Depreciation	203	36	-	239	-
Equipment	1,063	188	-	1,250	0.1
Bank charges	-	253	-	253	-
Fundraising	-	-	2,091	2,091	0.2
Special events - bingo	-	-	577,080	577,080	54.2
Totals	\$ 385,586	\$ 31,520	\$ 579,171	\$ 996,277	93.6

See accompanying notes and independent accountants' review report.

Victims, Inc.
The Joan Ellis Victim Assistance Network
Statement of Functional Expense
For the Year Ended June 30, 2020

	Program Services	Management & General	Fundraising	Total	%
Salaries & wages - director	\$ 40,600	17,400	-	58,000	8.8
Salaries & wages - other	28,050	4,950	-	33,000	5.0
Donated services	131,940	-	-	131,940	20.0
Payroll taxes	5,517	1,556	-	7,073	1.1
Benefits	542	153	-	695	0.1
Dues & subscriptions	1,214	214	-	1,428	0.2
Health insurance	3,095	873	-	3,968	0.6
Insurance - worker's compensation	1,965	554	-	2,520	0.4
Insurance	-	500	-	500	0.1
Professional fees - other	5,100	900	-	6,000	0.9
Professional fees - accounting	4,592	810	-	5,402	0.8
Automobile expense	2,706	477	-	3,183	0.5
Office supplies	929	164	-	1,093	0.2
Printing & copying	633	112	-	745	0.1
Postage & shipping	72	13	-	85	-
Telephone	2,914	514	-	3,428	0.5
Utilities	3,518	621	-	4,139	0.6
Rent	11,400	-	-	11,400	1.7
Association dues	2,400	-	-	2,400	0.4
Depreciation	202	36	-	238	-
Equipment	850	150	-	1,000	0.2
Conferences	94	17	-	110	-
Facilities	1,800	-	-	1,800	0.3
Bank charges	-	153	-	153	-
Misc Expense	393	-	-	393	0.1
Fundraising	-	-	1,497	1,497	0.2
Special events - bingo	-	-	383,845	383,845	58.2
Totals	\$ 250,526	\$ 30,167	\$ 385,342	\$ 666,035	101.0

See accompanying notes and independent accountants' review report.

Victims, Inc.
The Joan Ellis Victim Assistance Network
Statements of Cash Flows
For the Years Ended June 30

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 67,918	\$ (6,454)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	239	238
Unrecognized gain in annuity	(5,947)	(5,722)
(Increase) decrease in assets:		
Grants receivable	3,282	(575)
Accounts receivable	(3,666)	-
Prepaid expenses	1,406	(1,164)
Increase (decrease) in liabilities:		
Accounts payable	28	(274)
Accrued liabilities	24,822	3,793
Net Cash Provided (Used) by Operating Activities	<u>88,082</u>	<u>(10,158)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(33,875)	
Certificate of deposit renewed to long-term	<u>(95,966)</u>	<u>12,227</u>
Net Cash Provided (Used) by Investing Activities	<u>(129,841)</u>	<u>12,227</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(41,759)	2,069
Cash and Cash Equivalents at Beginning of Year	<u>261,396</u>	<u>259,327</u>
Cash and Cash Equivalents at End of Year	<u>\$ 219,638</u>	<u>\$ 261,396</u>

See accompanying notes and independent accountants' review report.

Victims, Inc
The Joan Ellis Victim Assistance Network
Notes to Financial Statements
June 30, 2021 and 2020

Note 1 - Summary of Significant Accounting Policies

a. Organization

Victims, Inc. was incorporated in the State of New Hampshire on October 28, 1991 as a non-profit organization. Its office is located in East Rochester, New Hampshire, from where efforts are coordinated with law enforcement, fire emergency personnel, media, clergy, and others.

The Organization provides support services for victims and co-victims of crime and trauma. This support is in the form of information, advocacy, accompaniment through the judicial process, and referral services to other area providers.

b. Net Assets

In accordance with accounting principles generally accepted in the United States of America, the Organization is required to report information regarding its financial position and activities according to the following net asset classifications:

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

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

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities. The Organization has elected to have all donor contributions with restrictions expiring in the same reporting period recorded as donor contributions without restrictions.

c. Grants and Awards

The Organization uses the accrual method of accounting for all significant items of revenue and expense. Grants are recorded when awarded. Restricted funds are accounted for in accordance with various donor and grantor requirements. The Organization receives a significant federal grant that may be affected by budget cuts, depending on the economy. Grants receivable are all current, there is no allowance for uncollectible grants receivable.

d. Tax Status

The Organization qualifies as a tax-exempt Organization under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes. In addition, the Organization has been determined by the Internal Revenue Service not to be a private foundation within the meaning of section 509(a) of the code.

See independent accountants' review report.

Victims, Inc
The Joan Ellis Victim Assistance Network
Notes to Financial Statements
June 30, 2021 and 2020

Note 1 - Summary of Significant Accounting Policies (continued)

e. Functional Expenses

Functional expenses have been allocated between program services and supporting services based on a combination of direct hours and management estimate of indirect expenses applicable to the program.

f. Federally Insured Limits

The Organization maintains its cash at several financial institutions. Accounts at each institution are secured by the Federal Deposit Insurance Corporation for up to \$250,000, in the aggregate. The Organization had no balances which exceeded insured limits as of June 30, 2021 and 2020.

g. 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 one year or less to be cash equivalents.

h. Contributions

In accordance with generally accepted accounting principles, contributions received are recorded as with or without donor restricted support depending on the existence and/or nature of any donor restrictions. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restriction are reclassified as net assets without donor restriction and reported in the statement of activities as net assets released from restrictions.

i. Unconditional Promises to Give

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized.

All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. Unconditional promises to give are expected to be realized in one year or less.

The Organization uses the allowance method to determine uncollectible promises receivable. The allowance is based on prior years' experience and management's analysis of specific promises made. Uncollectible promises to give are expected to be insignificant.

j. Estimates

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

See independent accountants' review report.

Victims, Inc
The Joan Ellis Victim Assistance Network
Notes to Financial Statements
June 30, 2021 and 2020

Note 1 - Summary of Significant Accounting Policies (continued)

k. Compensated Absences

The Organization's policy is to compensate employees for accrued vacation time at separation from employment. As of June 30, 2021, and 2020, there were no accrued compensated absences.

l. Income Taxes

The Organization adopted the recognition requirements for uncertain income tax positions as required by generally accepted accounting principles, with no cumulative effect adjustment required. Income tax benefits are recognized for income tax positions take or expected to be taken in a tax return, only when it is determined that the income tax position will more-likely-than-not be sustained upon examination by taxing authorities. The Organization has analyzed tax positions take for filing with the Internal Revenue Service and all state jurisdictions where it operates. The Organization believes that income tax filing positions will be sustained upon examination does not anticipate any adjustments that would result in a material adverse effect on the Organization's financial condition, results of operations or cash flows. Accordingly, the Organization has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions at June 30, 2021 and 2020.

The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

The Organization's policy is to classify income tax related interest and penalties in interest and other expenses, respectively.

m. Updated Presentation

In 2016 FASB issued 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. The Organization has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively to all periods presented.

n. Revenue Recognition

The Organization derives its revenue from grants and contributions received to support the programs and services they provide. The Organization offers free support services to the victims of crime and trauma.

The Organization recognizes contributions when cash, securities or other assets; an unconditional promise to give is received. Conditional promises to give - that is, those with a measurable performance or other barrier and a right of return - are not recognized until the conditions on which they depend have been met.

The Organization has adopted Accounting Standards Update (ASU) No. 2018-08 Not-for-Profit Entities: Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (Topic 605) as management believes the standard improves the usefulness and understandability of the Organization's financial reporting.

See independent accountants' review report.

Victims, Inc
The Joan Ellis Victim Assistance Network
Notes to Financial Statements
June 30, 2021 and 2020

Note 1 - Summary of Significant Accounting Policies (continued)

In accordance with the ASU, the Organization adopted the new standard effective July 1, 2020, the first day of the Organization's fiscal year using the modified retrospective approach. Analysis of various provisions of this standard resulted in no significant changes in the way the Organization recognizes revenue, and therefore no changes to the previously issued audited financial statements were required on a retrospective basis. The presentation and disclosures of revenue have been enhanced in accordance with the standard.

Note 2 - Availability and Liquidity

The following represents the Organization's financial assets at June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Financial assets at year-end:		
Cash and cash equivalents	\$ 219,638	\$ 261,396
Accounts receivable	3,666	-
Grant receivable	<u>16,657</u>	<u>19,939</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 239,961</u>	<u>\$ 281,335</u>

The Organization regularly monitors resources required to meet its operating needs. For purposes of analyzing resources available to meet general expenditures over a twelve-month period, the Organization considers all expenditures related to its ongoing activities. In addition, the Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures. Refer to the statement of cash flow which identifies the sources and uses of the Organization's cash.

Note 3 - Property and Equipment

Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long these donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Property and equipment are carried at cost. Depreciation of property and equipment is provided using the straight-line method for financial reporting purposes at rates based on the following estimated useful lives from 5 to 15 years.

Expenditures for major renewals and betterments that extend the useful lives of property and equipment are capitalized. Expenditures for maintenance and repairs are charged to expense as incurred. Depreciation expense for the years ended June 30, 2021 and 2020 was \$239 and \$238, respectively.

See independent accountants' review report.

Victims, Inc
The Joan Ellis Victim Assistance Network
Notes to Financial Statements
June 30, 2021 and 2020

NOTE 4 - Fair Value

Generally accepted accounting principles establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means

If the asset or liability has specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurements.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2021.

Cash, mutual funds and fixed income: Fair value is based upon quoted prices in active markets for identical assets and are reflected as Level 1.

The methods described above may provide a fair value calculation that may not be indicative of net realizable value or reflective of future fair values.

Furthermore, while the Organization 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.

The following table sets forth by level, within the hierarchy, the Organization's assets at fair value as of June 30, 2021:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Annuity	\$ 154,665	\$ -	\$ -	\$ 154,665
Total	\$ 154,665	\$ -	\$ -	\$ 154,665

See independent accountants' review report.

Victims, Inc
The Joan Ellis Victim Assistance Network
Notes to Financial Statements
June 30, 2021 and 2020

NOTE 4 - Fair Value (continued)

The following table sets forth by level, within the hierarchy, the Organization's assets at fair value as of June 30, 2020:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Annuity	\$ 148,719	\$ -	\$ -	\$ 148,719
Total	<u>\$ 148,719</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 148,719</u>

Note 5 - In-Kind Support

Donated services for coverage of the Trauma Intervention Volunteer program, trainers, and facilitators have been reflected in the financial statements as support and expense for the years ended June 30, 2021 and 2020. The estimated value of the trauma intervention volunteer program and trainers was determined based upon volunteer hours at \$15 and \$15, respectively. The estimated value of the trauma intervention trainers was determined based upon volunteer hours at \$25. Total value recorded for the years ended June 30, 2021 and 2020 were \$262,805 and \$131,940, respectively.

Other in-kind donations consist of bookkeeping, meals, printing, maintenance and use of facilities totaling \$7,500 and \$8,800, respectively.

For the years ended June 30, 2021 and 2020, there were approximately 1,423 and 5,297 hours of volunteer time for bingo, yard sales, and other events, that are not reflected in the financial statements. No amounts have been included in these financials statements of in-kind goods consisting of office supplies, and fund raiser donations, as the value of such items is considered immaterial.

Note 6 - Concentrations

The Organization's source of revenue and support is as follows:

	<u>2021</u>	<u>2020</u>
Grants	16.6	12.9
Contributed support	1.1	1.1
Fundraising	80.6	84.7
Investment income	<u>1.7</u>	<u>1.3</u>
Total	100.0	100.0

In order to provide a more meaningful comparability, the Organization has excluded in-kind donations from the calculation. The services provided by the Organization are primarily from grants and fundraising.

Note 7 - Lease Contracts

The Organization leases office facilities in East Rochester, New Hampshire. The lease is on a month-to-month basis. The total rent expense for the years ended June 30, 2021 and 2020 was \$11,400.

On July 1, 2016 the Organization entered into a rental contract with Dover Amusement Group, LLC for the use of its facilities located in Dover, New Hampshire. The rental rate is \$4.00 per capita, per night for attending Bingo

See independent accountants' review report.

Victims, Inc
The Joan Ellis Victim Assistance Network
Notes to Financial Statements
June 30, 2021 and 2020

Note 7 - Lease Contracts (continued)

players. The lease shall continue for a period of one year from the date of commencement and automatically renew for another year unless written notice is given 90 days prior to the expiration of the agreement.

On April 16, 2019 the Organization entered into an equipment lease agreement with Wells Fargo. The lease is payable at \$100 monthly for 48 months. For the years ended June 30, 2021 and 2020 equipment lease expense was \$1,200 and \$1,200, respectively.

The following is a schedule of future minimum rental payments required under the above operating leases as of June 30, 2021:

Year Ending June 30,	Amount
2022	\$ 1,200
2023	900
2024	<u>0</u>
	<u>\$ 2,100</u>

Note 8 - Annuity

In 2003, the Organization transferred \$75,000 to a flexible premium deferred annuity at an initial rate of 6%, with a guaranteed rate of 4%. The current interest rate is determined by the company from time to time and will never be less than the guaranteed rate. The cash surrender value of the annuity at June 30, 2021 and 2020 was \$154,665 and \$148,719, respectively. The change in the cash surrender value from year to year is recorded as investment income in the statement of activities.

Note 9 - State Requirement

Pursuant to the State of New Hampshire statutes governing gaming, carryover amounts are required to be held in separate bank accounts. Accordingly, the Organization maintains a separate account and reports the activity to the State on its monthly reports.

Note 10 - Victims of Crime Act

As a sub-recipient of funds from the Victims of Crime Act (VOCA), the Organization is required to report all expenses paid for with VOCA funds. The Organization's expenses paid with VOCA funds for the year ended June 30, 2021 are as follows:

	<u>2021</u>
Personnel	\$ 57,200
Fringe benefits	9,053
Supplies	2,308
Contracts	3,250
Other	<u>12,708</u>
Total	<u>\$ 84,519</u>

See independent accountants' review report.

Victims, Inc
The Joan Ellis Victim Assistance Network
Notes to Financial Statements
June 30, 2021 and 2020

Note 11 - Related Party

During the fiscal year ended June 30, 2020, the Organization turned over operations for its bingo fundraising activities to a business owned by a member of the board of directors. In return for hosting and staffing the bingo events twice a week, the board member's business receives twenty-five percent of the net profit generated by the events. Amounts received by the board member's business totaled \$52,243 and \$26,319 for the years ended June 30, 2021 and 2020 respectively.

Note 12 - PPP Loan Forgiveness

For the year ending June 31, 2020 PPP funds were received in the amount of \$6,763 and treated as a grant in the year of receipt. The grant was for given on November 20, 2020.

Note 13 - Subsequent Events

Management has evaluated subsequent events through February 28, 2022 the date the financial statements were available to be issued.

See independent accountants' review report.

Victim's Inc

Salaries Of Key Personnel For the Time Period From 7/1/2022-6/30/2023

Director Patricia Rainboth \$60,755.00

Victim's Advocate to be hired \$34,568.00

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
G.P.O. BOX 1680
BROOKLYN, NY 11202

DEPARTMENT OF THE TREASURY

Date: APR 21 1992

VICTIMS INC THE JOAN ELLIS VICTIM
ASSISTANCE NETWORK
C/O PATRICIA A RAINBOTH
PO BOX 455
ROCHESTER, NH 03867

Employer Identification Number:
22-3152490
Contact Person:
FRED HYMONITZ
Contact Telephone Number:
(713) 780-6114

Accounting Period Ending:
December 31
Foundation Status Classification:
509(a)(1)
Advance Ruling Period Begins:
October 29, 1991
Advance Ruling Period Ends:
December 31, 1995
Addendum Applies:
NO

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make

Letter 1045 (00/CG)

PATRICIA ANN LAWRENCE RAINBOTH

Work Phone 603-335-7777

Home Phone 603-335-7777

EMPLOYMENT

Executive Director of VICTIMS, INC., October 1991-present
Assistant Director N.H. DWI prevention Council, 2/86 to 9/91.
Community School Coordinator for Rochester Schools, 4/76 to

6/94

Dr. Thomas Gordon Effectiveness Training Instructor 6/76-present
Correspondent for "Rochester Courier", 2/76 to 6/86

EDUCATION

Graduate of Oneida High School, Oneida, N.Y. Class of 1956
New York State Regents Diploma, 1956
Journalism Classes, Syracuse University, 1955 and 1956
Dr. Thomas Gordon's Advanced Instructor Training, University of
Massachusetts, Amherst, 1977
Community Organization Techniques, Salve Regina College, 1978
Death & Dying, Elizabeth Kubler Ross, University of Maine, 1979
N.E. School of Alcohol Studies, University of Rhode Island, 1985
All Lifesavers Conferences, 1986-2019
NOVA, Victim Advocacy, University of Maine at Portland, 1986
NOVA, Victim Advocacy, Hyannis, MA, 1988
Motivational Workshops, Foxboro, MA, 1988
N.E. School of Addiction Studies, Colby College, 1989
Grief and Addictions, Edgehill, Newport, R.I., 1989
Driver Fatigue Conference, Orlando, FL, 1997
Association of Traumatic Stress Specialists Conference, Oklahoma
City, 1998
Loss & Transition Conference, Springfield, MA, 1997-1998
Substance Abuse & Addictions, University of Vermont,

Burlington, 2010

Courses on grief and loss annually, 1991 to present

AFFILIATIONS

Member: St. Mary's Church, Rochester, 1969-present
Member: Rochester Area Family Support Team, 1976-present
Chair: Rochester Chemical People Task Force, 1983-present
Member: Remove Intoxicated Drivers (RID), 1986-present
Member: National Organization of Victim Assistance (NOVA),
1986-present
Member: Rochester Chamber of Commerce, 1991-present
Member: Strafford County Family Violence Council, 1992-1998
Member of Rochester Business & Professional Women, 1993-

2014

Member: Rochester Crimeline, 1993-1997
Member: Community Alliance for Teen Safety, 1995-2000
Member: Pathways to Success, Rochester Schools, 1996-2000
Member: Trauma & Disaster Committee, Frisbie Memorial Hospital, 1996-2014
Member: Underage Drinking Task Force, 1997-2001
Member: Rockingham County Law Enforcement Association, 1993-present
Member American Academy of Bereavement, 1998 - present
Member Traffic Safety Commission, 2000-present
Member Governor's Task Force on Motor Vehicle Fatalities, 2004
Member Governor's Crime Commission, 2007
Member Governor's DWI Study Committee, 2010-2011
Member Youth Suicide Prevention Assembly, 2012 - present
Member SOS Recovery Community 2015- present

**SPECIAL
RECOGNITION**

Rochester's Outstanding Woman, 1976
Represented the Diocese of Manchester at "A Call To Action" in Detroit, 1976
Chosen one of fifty top Effectiveness Training Instructors in the World, 1985
Bud Carlsen Community Service Award, 1990
Rochester BPW Woman of Achievement Award, 1993
New Hampshire Champion for Children Award, 1994
National Crime Victim Service Award, 1994
Peg McGarity Award of Outstanding Volunteer Management, Presented by Governor Jeanne Shaheen, 1997
Citizen Ambassador to China as Highway Safety Leader, 1997
Public Service Award, Eastern NH Pomona Grange, 1998
Public Service Award, National Highway Safety Administration, 2000
Certificate of Recognition, VFW Auxiliary, 2001
Distinguished Service Award, Rochester Jaycees, 2002
Appreciation for Public Service in the Field of Highway Safety

Award, 2004

Granite State Award, UNH 2011
Civic Leader Award, Salvation Army, 2012
2019 Citizen of Year, Rochester Chamber of Commerce

REFERENCES

Furnished upon request.

Victims Inc. Board Member and Key Contacts Information - 2022

Name	Title	Phone #1	Preferred Email
Pat Rainboth	Executive Director	Office:	
Kristen Edwards	President	Cell:	
Kristina Guay	Treasurer	Cell:	
Tori Gerlt	Secretary	Cell:	
Mark Bowen	Board Member		
Nancy Higgins	Board Member	Cell:	
Matt Cravens	Board Member		
Michael Cicchetti	Board Member	Cell:	

OTHER CONTACTS:

Name	Title	Phone #1	Preferred Email
Kim Merritt	Consultant	Cell:	
Lisa Littlefield	Consultant	Cell:	
Janice Brown	Bookkeeper	Cell:	

GRANT AGREEMENT

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

I. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		1.2. State Agency Address 33 Capitol Street, Concord, NH 03301	
1.3. Grantee Name Catholic Charities New Hampshire		1.4. Grantee Address 100 William Loeb Drive Manchester, New Hampshire 03109-5324	
1.5 Grantee Phone # 603-663-0203	1.6. Account Number 02-20-20-201510- 2479-072-500575	1.7. Completion Date 09/30/2023	1.8. Grant Limitation \$ 146,540
1.9. Grant Officer for State Agency Kathleen Carr		1.10. State Agency Telephone Number (603) 271-3658	
If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Grantee Signature 1 <i>Imogene A. Rust</i>		1.12. Name & Title of Grantee Signor 1 <i>Imogene A. Rust, VP & COO</i>	
Grantee Signature 2		Name & Title of Grantee Signor 2	
Grantee Signature 3		Name & Title of Grantee Signor 3	
1.13. State Agency Signature(s) <i>Kathleen Carr</i>		1.14. Name & Title of State Agency Signor(s) Kathleen Carr, Director of Administration	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: <i>Takmina Rakhmatova</i> Assistant Attorney General, On: 4/22/2022			
1.16. Approval by Governor and Council (if applicable) By: _____ On: ____/____/____			

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

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

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

EXHIBIT A

-SPECIAL PROVISIONS-

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

1. The Subrecipient must certify that Limited English Proficiency persons have meaningful access to any services provided by this program. National origin discrimination includes discrimination on the basis of limited English proficiency (LEP). Meaningful access may entail providing language assistance services, including oral and written translation when necessary. The U.S. Department of Justice has issued guidance for grantees to help them comply with these requirements. The guidance document can be accessed on the Internet at www.lep.gov.
2. The Subrecipient assures that in the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination within the three years prior to the receipt of the federal financial assistance and after a due process hearing against the Subrecipient on the grounds of race, color, religion, national origin, sex, age, or disability, a copy of the finding will be submitted to the New Hampshire Department of Justice, Grants Management Unit and to the U.S. Department of Justice, Office for Civil Rights, Office of Justice Programs, 810 7th Street, NW, Washington, D.C. 20531. For additional information regarding your obligations under civil rights please reference the state website at <http://www.doj.nh.gov/grants-management/civil-rights.htm> and understand if you are awarded funding from this office, civil rights compliance will be monitored by this office, and the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice.
3. The Subrecipient will comply (and will require any subrecipients or contractors to comply) with any applicable nondiscrimination provisions, which may include the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); the Victims of Crime Act (34 U.S.C. § 20110(e)); the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); the Violence Against Women Act (34 U.S.C. § 12291(b)(13)); the Civil Rights Act of 1964 (42 U.S.C. § 2000d); the Indian Civil Rights Act (25 U.S.C. §§ 1301-1303); the Rehabilitation Act of 1973 (29 U.S.C. § 794); the Americans with Disabilities Act of 1990 (42 U.S.C. §§ 12131-34); the Education Amendments of 1972 (20 U.S.C. §§ 1681, 1683, 1685-86); and the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101-07). It will also comply with Ex. Order 13279, Equal Protection of the Laws for Faith-Based and Community Organizations; Executive Order 13559, Fundamental Principles and Policymaking Criteria for Partnerships With Faith-Based and Other Neighborhood Organizations; and the DOJ implementing regulations at 28 C.F.R. Part 38.
4. Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the marketplace. The current consultant limit is \$650 per day or \$81.25 per hour. When the rate exceeds the limit for an 8-hour day, or a proportionate hourly rate (excluding travel and subsistence costs), a written prior approval is required. Prior approval requests require additional justification.

EXHIBIT A

5. 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.

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

7. 2 CFR 200 as amended (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards)

are considered legally binding and enforceable documents under this contract. The DOJ reserves the right to use any legal remedy at its disposal, including, but not limited to, disallowance of costs or withholding of funds.

8. To the extent required to comply with 2 CFR 200, Subpart F - Audit Requirements, Subrecipient shall complete an audit at the end of the Subrecipient's fiscal year ending after June 30, 2022

The audit report shall include a schedule of prior year's questioned costs along with a response to the current status of the prior year's questioned costs. Copies of all management letters written as a result of the audit along with the audit report shall be forwarded to DOJ within one month of the time of receipt by the Subrecipient accompanied by an action plan, if applicable, for each finding or questioned cost.

9. The costs charged under this contract shall be determined as allowable under the direct cost principles

detailed in 2 CFR 200 Subpart E - Cost Principles.

10. Notwithstanding paragraph 7.1 and 7.2 of the standard provisions,

program and financial records pertaining to this contract shall be retained by the Subrecipient for 5 (five) years from the date of submission of the final expenditure report as per requirements from the Treasury Office of Inspector General.

11. RESTRICTION ON ADDITIONAL FUNDING

It is understood and agreed between the parties that no portion of the "Grant" funds may be used for the purpose of obtaining additional Federal funds under any other law of the United States, except if authorized under that law."

12. ASSURANCES/CERTIFICATIONS

The following are attached and signed: Certification Regarding Drug-Free Workplace Requirements; Certification Regarding Lobbying; Certification Regarding Debarment, Suspension and Other Responsibility Matters; Certification Regarding the Americans With Disabilities Act Compliance; Certification Regarding Environmental Tobacco Smoke; Assurance of Compliance;

EXHIBIT A

Nondiscrimination in Federally Assisted Programs; and Certification Regarding the Federal Funding Accountability and Transparency Compliance."

13. COPELAND ANTI-KICKBACK ACT

All contracts in excess of \$2,000.00 for construction or repair using funds under this grant shall include a provision for compliance with Copeland "Anti-Kickback" Act (18 USC 874) as supplemented in Department of Labor Regulations (29 CFR, Part 3). This Act provides that each Subrecipient, subcontractor or Subrecipient shall be prohibited from inducing, by any means, any person employed in the construction, completion or repair of public work, to give up any part of the compensation to which he is otherwise entitled. The Subrecipient should report all suspected violations to DOJ.

14. PROCUREMENT

Subrecipient shall comply with all provisions of 2 CFR 200 Subpart D – Post Federal Award Requirements – Procurement Standards, with special emphasis on financial procurement (2 CFR 200 Subpart F – Audit Requirements) and property management (2 CFR 200 Subpart D – Post Federal Award Requirements – Property Standards)

15. CLOSE OUT OF CONTRACT

Subrecipient shall submit a final report electronically to the DOJ grant officer by e-mail or other electronic means subsequently designated by DOJ of the uses of the grant funds through June 30, 2023, and shall break down the reporting by facility location at the town level. In the event that Subrecipient has not demonstrated that the grant funds have not been expended for allowable costs of at least the amount of this grant, the excess grant funds shall not be paid and will lapse.

16. Requirement to report actual or imminent breach of personally identifiable information (PII)

Any "subrecipient" at any tier must have written procedures in place to respond in the event of an actual or imminent "breach" (OMB M-17-12) if it (or a subrecipient)--(1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of "personally identifiable information (PII)" (2 CFR 200.79) within the scope of an OJP grant-funded program or activity, or (2) uses or operates a "Federal information system" (OMB Circular A-130).

The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to the New Hampshire Department of Justice, Grants Management Unit by the end of the business day in which the breach becomes known.

17. Employment eligibility verification for hiring under the award

1. The recipient (and any subrecipient at any tier) must—

A. Ensure that, as part of the hiring process for any position within the United States that is or will

EXHIBIT A

be funded (in whole or in part) with award funds, the subrecipient properly verifies the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. 1324a(a)(1) and (2).

B. Notify all persons associated with any subrecipient who are or will be involved in activities under this award of both--

1. this award requirement for verification of employment eligibility, and
2. the associated provisions in 8 U.S.C. 1324a(a)(1) and (2) that, generally speaking, make it unlawful, in the United States, to hire (or recruit for employment) certain aliens.

C. Provide training (to the extent necessary) to those persons required by this condition to be notified of the award requirement for employment eligibility verification and of the associated provisions of 8 U.S.C. 1324a(a)(1) and (2).

D. As part of the recordkeeping for the award (including pursuant to the Part 200 Uniform Requirements), maintain records of all employment eligibility verifications pertinent to compliance with this award condition in accordance with Form 1-9 record retention requirements, as well as records of all pertinent notifications and trainings.

2. Monitoring

The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.

3. Allowable costs

To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions designed to ensure compliance with this condition.

4. Rules of construction

A. Staff involved in hiring process

For purposes of this condition, persons "who are or will be involved in activities under this award" specifically includes (without limitation) any and all subrecipient officials or other staff who are or will be involved in the hiring process with respect to a position that is or will be funded (in whole or in part) with award funds.

B. Employment eligibility confirmation with E-verify

For purpose of satisfying the requirement of this condition regarding verification of employment eligibility, any subrecipient may choose to participate in, and use, E-Verify (www.e-verify.gov), provided an appropriate person authorized to act on behalf of the subrecipient uses E-Verify (and follows the proper E-Verify procedures, including in the event of a "Tentative Nonconfirmation" or a "Final Nonconfirmation") to confirm employment eligibility for each hiring for a position in the United States that is or will be funded (in whole or in part) with award funds.

C. "United States" specifically includes the District of Columbia, Puerto Rico, Guam, the Virgin Islands of the United States, and the Commonwealth of the Northern Mariana Islands.

DMA
4/4/22

EXHIBIT A

D. Nothing in this condition shall be understood to authorize or require any subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

E. Nothing in this condition, including in paragraph 4.B., shall be understood to relieve any subrecipient at any tier, or any person or other entity, of any obligation otherwise imposed by law, including 8 U.S.C. 1324a(a)(1) and (2).

Questions about E-Verify should be directed to DHS. For more information about E-Verify visit the E-Verify website (<https://www.e-verify.gov/>) or email E-Verify at E-Verify@dhs.gov. E-Verify employer agents can email E-Verify at E-VerifyEmployerAgent@dhs.gov.

Questions about the meaning or scope of this condition should be directed to OJP, before award acceptance.

18. The subrecipient agrees to submit quarterly performance reports

On the performance metrics identified by NHDOJ, and in the manner required by NHDOJ. This information on the activities supported by the award funding will assist in assessing the effects that VOCA Victim Assistance funds have had on services to crime victims within the jurisdiction.

19. Determination of suitability to interact with participating minors

SCOPE. This condition applies to this award if it is indicated -- in the application for the award (as approved by DOJ)(or in the application for any subaward, at any tier), the DOJ funding announcement (solicitation), or an associated federal statute -- that a purpose of some or all of the activities to be carried out under the award (whether by a subrecipient at any tier) is to benefit a set of individuals under 18 years of age.

Any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status.

The details of this requirement are posted on the OJP web site at <https://ojp.gov/funding/Explore/Interact-Minors.htm> (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

20. Certification Regarding EEOP Required

Within 30 days from the date of the award, the Subrecipient will submit for approval, an acceptable Equal Employment Opportunity Plan (EEOP) as required by 28 CFR 42.301 et seq. or a Certification Form to the Office of Civil Rights, Office of Justice Programs, US DOJ at 810 7th Street, NW, Washington, DC 20531. Failure to submit an approved EEOP or Certification of exemption is a violation of the Program Guidelines and Conditions and may result in suspension or termination of funding, until such time as the Subrecipient is in compliance. The EEOP reporting tool and instructions can be found at: https://ojp.gov/about/ocr/faq_eeop.htm

21. Requirements related to "de minimis" indirect cost rate

EXHIBIT A

A recipient that is eligible under the Part 200 Uniform Requirements and other applicable law to use the "de minimis" indirect cost rate described in 2 C.F.R. 200.414(1), and that elects to use the "de minimis" indirect Cost rate, must advise OJP in writing of both its eligibility and its election, and must comply with all associated requirements in the Part 200 Uniform Requirements. The "de minimis" rate may be applied only to modified total direct costs (MTDC) as defined by the Part 200 Uniform Requirements.

EXHIBIT B

-SCOPE OF SERVICES-

1. The Subrecipient shall receive a grant from the New Hampshire Department of Justice (DOJ) for expenses incurred and services provided for specialized legal services for immigrant victims of crime in New Hampshire including but not limited to expenses for personnel, benefits, travel, supplies and indirect costs.
2. Subrecipient agrees and covenants that the funds will be used solely for an allowable purpose as defined in the American Rescue Plan Act for which Subrecipient has not received payment or reimbursement from any other source, defined as:
 - For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency
3. The Subrecipient shall be reimbursed by the DOJ based on expenditures described in Exhibit C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.*
4. 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 5 years after the close of the project.
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.I.pitman@doj.nh.gov

EXHIBIT C

- PAYMENT TERMS-

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT B.
2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.
3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form G-1 section 1.8.
 - 3a. The Subrecipient shall be awarded an amount not to exceed \$146,540.00 of the total Grant Limitation from Governor and Council approval or 07/01/2022, whichever is later, to 06/30/2023, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.
 - 3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to three months. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.
4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval, or after 06/30/2023 or, if a grant extension is approved, after 09/30/2023.

EXHIBIT D

- DRUG-FREE WORKPLACE-

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Subrecipient's representative, as identified in Sections 1.11 of the Grant Agreement execute the following Certification:

Certification Regarding Drug Free Workplace

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989, regulations were amended and published as Part II of the May 25, 1990, Federal Register (pages 21681-21691), and require certification by Subrecipients (and by inference, sub-Subrecipients and sub-Subrecipients), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a Subrecipient (and by inference, sub-Subrecipients and sub-Subrecipients) that is a state may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each grant during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment. Subrecipients using this form should send it to:

Department of Justice
33 Capitol St
Concord, NH 03301
Tanya.I.pitman@doj.nh.gov

- (A) The Subrecipient certifies that it will or will continue to provide a drug-free workplace by:
- (a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the Subrecipient's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - (b) Establishing an ongoing drug-free awareness program to inform employees about—
 - (1) The dangers of drug abuse in the workplace;
 - (2) The Subrecipient's policy of maintaining a drug-free workplace;
 - (3) Any available drug counseling, rehabilitation, and employee assistance programs; and
 - (4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

EXHIBIT D

- (c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
- (d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will—
- (1) Abide by the terms of the statement; and
 - (2) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
- (e) Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
- (f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted—
- (1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - (2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, state, or local health, law enforcement, or other appropriate agency;
- (g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).
- (B) The Subrecipient may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.
- Place of Performance (street address, city, county, State, zip code) (list each location)

Check ☐ if there are workplaces on file that are not identified here.

Catholic Charities Wt

Subrecipient Name

July 1, 2022 – September 30, 2023

Period Covered by this Certification

Dominique A. Rust, VP + COO

Name and Title of Authorized Subrecipient Representative

Dominique A. Rust

Subrecipient Representative Signature

4/4/22

Date

EXHIBIT E

-LOBBYING-

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Subrecipient's representative, as identified in Sections 1.11 and 1.12 of the Grant Agreement execute the following Certification:

CERTIFICATION REGARDING LOBBYING

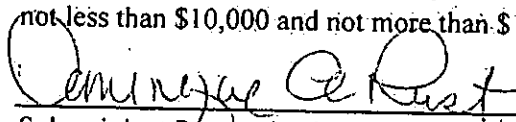

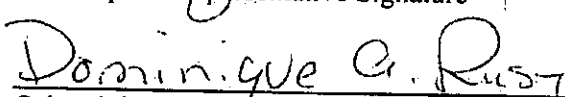
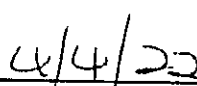
Programs (indicate applicable program covered): American Rescue Plan Act

Contract Period: July 1, 2022 – September 30, 2023

The undersigned certifies, to the best of his or her knowledge and belief, that:

- (1) No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-Subrecipient or sub-Subrecipient).
- (2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-Subrecipient or sub-Subrecipient), the undersigned shall complete and submit Standard Form LLL, "Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-1.
- (3) The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

	
Subrecipient Representative Signature	Subrecipient's Representative Title
	
Subrecipient Name	Date


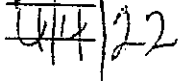



EXHIBIT F

-DEBARMENT-

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of Executive Office of the President, Executive Order 12529 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Subrecipient's representative, as identified in Sections 1.11 and 1.12 of the Grant Agreement execute the following Certification:

CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS - PRIMARY COVERED TRANSACTIONS

Instructions for Certification

- (1) By signing and submitting this Grant Agreement, the Subrecipient is providing the certification set out below.
- (2) The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the Subrecipient shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the DOJ determination whether to enter into this transaction. However, failure of the Subrecipient to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
- (3) The certification in this clause is a material representation of fact upon which reliance was placed when DOJ determined to enter into this transaction. If it is later determined that the Subrecipient knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DOJ may terminate this transaction for cause or default.
- (4) The Subrecipient shall provide immediate written notice to DOJ, to whom this Grant is submitted if at any time the Subrecipient learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
- (5) The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76.
- (6) The Subrecipient agrees by submitting this Grant that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DOJ.
- (7) The Subrecipient further agrees by submitting this Grant that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DOJ, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
- (8) A Subrecipient in a covered transaction may rely upon a certification of Subrecipient in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A Subrecipient may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Non-procurement List (of excluded parties).

EXHIBIT F

- (9) Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a Subrecipient is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

Except for transactions authorized under paragraph 6 of these instructions, if a Subrecipient in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DOJ may terminate this transaction for cause or default.

***Certification Regarding Debarment, Suspension, and Other
Responsibility Matters - Primary Covered Transactions***

- (1) The Subrecipient certifies to the best of its knowledge and belief, that it and its principals:
- (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - (b) have not within a three-year period preceding this Grant been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - (c) are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (1) (b) of this certification; and
 - (d) have not, within a three-year period preceding this Grant, had one or more public transactions (Federal, State or local) terminated for cause or default.
- (2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this Grant.

Dominique A. Rust
Subrecipient Representative Signature

VP + COO
Subrecipient's Representative Title:

Dominique A. Rust
Subrecipient Name

4/4/22
Date

Subrecipient Initial(s): DRR
Date: 4/4/22

EXHIBIT G

**-CERTIFICATION REGARDING THE
AMERICANS WITH DISABILITIES ACT COMPLIANCE-**

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees by signature of the Subrecipient's representative as identified in Sections 1.11 and 1.12 of the Grant Agreement, to execute the following certification:

By signing and submitting this Grant Agreement the Subrecipient agrees to make reasonable efforts to comply with all applicable provisions of the Americans with Disabilities Act of 1990.

Dominique A. Rust
Subrecipient Representative Signature

VP + COO
Subrecipient's Representative Title

Dominique A. Rust
Subrecipient Name

4/4/22
Date

EXHIBIT H

**-CERTIFICATION
PUBLIC LAW 103-227, PART C
ENVIRONMENTAL TOBACCO SMOKE-**

Public Law 103227, Part C Environmental Tobacco Smoke, also known as the Pro Children Act of 1994, requires that smoking not be permitted in any portion of any indoor facility routinely owned or leased or contracted for by an entity and used routinely or regularly for provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee.

The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment.

Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

By signing and submitting this Grant Agreement the Subrecipient certifies that it will comply with the requirements of the Act.

The Subrecipient further agrees that it will require the language of this certification be included in any subawards which contain provisions for the children's services and that all Subrecipients shall certify accordingly.

Dominique A. Rust
Subrecipient Representative Signature

VP + COO
Subrecipient's Representative Title

Dominique A. Rust
Subrecipient Name

4/4/22
Date

EXHIBIT I

-Assurance Of Compliance Nondiscrimination In Federally Assisted Programs-

OMB Burden Disclosure Statement-

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget (OMB), Paperwork Reduction Project (1910-0400), Washington, DC 20503.

The Subrecipient agrees to comply with Title VI of the Civil Rights Act of 1964 (Pub. L. 88-352), Title IX of the Education Amendments of 1972, as amended, (Pub. L. 92-318, Pub. L. 93-568, and Pub. L. 94-482), Section 504 of the Rehabilitation Act of 1973 (Pub. L. 93-112), the Age Discrimination Act of 1975 (Pub. L. 94-135), Title VIII of the Civil Rights Act of 1968 (Pub. L. 90-284). In accordance with the above laws and regulations issued pursuant thereto, the Subrecipient agrees to assure that no person in the United States shall, on the ground of race, color, national origin, sex, age, or disability, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity in which the Subrecipient receives Federal assistance.

Applicability and Period of Obligation In the case of any service, financial aid, covered employment, equipment, property, or structure provided, leased, or improved with Federal assistance extended to the Subrecipient by DOJ with federal CARES Act funds, this assurance obligates the Subrecipient for the period during which Federal assistance is extended. In the case of any transfer of such service, financial aid, equipment, property, or structure, this assurance obligates the transferee for the period during which Federal assistance is extended. If any personal property is so provided, this assurance obligates the Subrecipient for the period during which it retains ownership or possession of the property.

Employment Practices Where a primary objective of the Federal assistance is to provide employment or where the Subrecipient's employment practices affect the delivery of services in programs or activities resulting from Federal assistance extended by DOJ, the Subrecipient agrees not to discriminate on the ground of race, color, national origin, sex, age, or disability, in its employment practices. Such employment practices may include, but are not limited to, recruitment, advertising, hiring, layoff or termination, promotion, demotion, transfer, rates of pay, training and participation in upward mobility programs; or other forms of compensation and use of facilities.

Subrecipient Assurance The Subrecipient shall require any individual, organization, or other entity with whom it subcontracts, subgrants, or subleases for the purpose of providing any service, financial aid, equipment, property, or structure to comply with laws and regulations cited above. To this end, the subrecipient shall be required to sign a written assurance form; however, the obligation of both recipient and subrecipient to ensure compliance is not relieved by the collection or submission of written assurance forms.

Data Collection and Access to Records The Subrecipient agrees to compile and maintain

EXHIBIT I

information pertaining to programs or activities developed as a result of the Subrecipient's receipt of Federal assistance from DOJ. Such information shall include, but is not limited to the following: (1) the manner in which services are or will be provided and related data necessary for determining whether any persons are or will be denied such services on the basis of prohibited discrimination; (2) the population eligible to be served by race, color, national origin, sex, age and disability; (3) data regarding covered employment including use or planned use of bilingual public contact employees serving beneficiaries of the program where necessary to permit effective participation by beneficiaries unable to speak or understand English; (4) the location of existing or proposed facilities connected with the program and related information adequate for determining whether the location has or will have the effect of unnecessarily denying access to any person on the basis of prohibited discrimination; and (5) the present or proposed membership by race, color, national origin, sex, age and disability in any planning or advisory body which is an integral part of the program.

The Subrecipient agrees to submit requested data to DOJ, the U.S. Department of Treasury or OMB regarding programs and activities developed by the Subrecipient from the use of CARES Act funds extended by DOJ upon request. Facilities of the Subrecipient (including the physical plants, buildings, or other structures) and all records, books, accounts, and other sources of information pertinent to the Subrecipient's compliance with the civil rights laws shall be made available for inspection during normal business hours on request of an officer or employee of DOJ, the U.S. Department of Treasury or OMB specifically authorized to make such inspections.

This assurance is given in consideration of and for the purpose of obtaining any and all Federal grants, loans, contracts (excluding procurement contracts), property, discounts or other Federal assistance extended after the date hereof, to the Subrecipient by DOJ including installment payments on account after such date of application for Federal assistance which are approved before such date. The Subrecipient recognizes and agrees that such Federal assistance will be extended in reliance upon the representations and agreements made in this assurance, and that the United States shall have the right to seek judicial enforcement of this assurance. This assurance is binding on the Subrecipient, the successors, transferees, and assignees, as well as the person(s) whose signatures appear below and who are authorized to sign this assurance on behalf of the Subrecipient.

Subrecipient Certification

The Subrecipient certifies that it has complied, or that, within 90 days of the date of the grant, it will comply with all applicable requirements of 10 C.F.R. § 1040.5 (a copy will be furnished to the Subrecipient upon written request to DOJ).

Dominique A. Rust
Subrecipient Representative Signature

VP + COO
Subrecipient's Representative Title

Dominique A. Rust
Subrecipient Name

4/4/22
Date

EXHIBIT J

-CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) COMPLIANCE-

The Federal Funding Accountability and Transparency Act (FFATA) requires Subrecipients of individual Federal grants equal to or greater than \$30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$30,000 or more. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), DOJ must report the following information for any grant award subject to the FFATA reporting requirements:

- 1) Name of entity
- 2) Amount of award
- 3) Funding agency
- 4) NAICS code for contracts / CFDA program number for grants
- 5) Program source
- 6) Award title descriptive of the purpose of the funding action
- 7) Location of the entity
- 8) Principle place of performance
- 9) Unique identifier of the entity
- 10) Total compensation and names of the top five executives if:
 - a. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - b. Compensation information is not already available through reporting to the SEC.

Subrecipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of the Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), and further agrees to have one of the Subrecipient's representative(s), as identified in Sections 1.11 of the Grant Agreement execute the following Certification:

The below named Subrecipient agrees to provide needed information as outlined above to DOJ and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

EXHIBIT J

Dominique A. Rust
Subrecipient Representative Signature

VP + COO
Subrecipient's Representative Title

Dominique A. Rust
Subrecipient Name

4/4/22
Date

As the Subrecipient identified in Section 1.3 of the Grant Agreement, I certify that the responses to the below listed questions are true and accurate.

1. The UEI number for your entity is: QAWDKAJYFXJ8

2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

☒ NO

☐ YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

☐ NO

☐ YES

If the answer to #3 above is YES, stop

If the answer to #3 above is NO, please answer the following:

4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

Name: _____ Amount: _____

EXHIBIT K

-EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-

I, DAVID S. TWITCHELL, VP HR [responsible official], certify that the Subrecipient has completed the EEO reporting tool certification within the last two years at: https://ojp.gov/about/ocr/fag_eeop.htm on 4/19/22 [date].

It is understood that subrecipients which are exempt from filing the EEOP Utilization Report including non-profits and subrecipients with less than 50 employees must file a declaration claiming exemption at least once every two years with the Office for Justice Programs; Office of Civil Rights at the above web address.

EEOP Training Requirements for Subrecipients

DAVID S. TWITCHELL, VPHR [official that completed training] has completed the EEOP training at <https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm> on: 4/14/2022 [date]. The EEOP training must be completed at least once every two years.

DOJ Discrimination Complaint Process

If individuals believe they may have been discriminated against by the NH Department of Justice or by an organization that receives federal funding from the NH Department of Justice based on their race, color, national origin, religion, sex, disability, age, sexual orientation or gender identity should print and complete a complaint form that can be found at: Civil Rights | Grants Management Unit | NH Department of Justice

Subrecipient Discrimination Complaint Process

I further certify that: the Subrecipient will comply with applicable federal civil rights laws that prohibit discrimination in employment and in the delivery of services and has a policy or written procedure in place for accepting discrimination based complaints from employees and program beneficiaries and that policy/procedure must be made publically available to program beneficiaries or prospective beneficiaries.

EXHIBIT K

Certified Standard Assurances

On behalf of the Subrecipient, and in support of this application for a grant or cooperative agreement, I certify under penalty of perjury to the U.S. Department of Justice ("Department"), that all of the following are true and correct:

- (1) I have the authority to make the following representations on behalf of myself and the Subrecipient. I understand that these representations will be relied upon as material in any Department decision to make an award to the Subrecipient based on its application.
- (2) I certify that the Subrecipient has the legal authority to apply for the federal assistance sought by the application, and that it has the institutional, managerial, and financial capability (including funds sufficient to pay any required non-federal share of project costs) to plan, manage, and complete the project described in the application properly.
- (3) I assure that, throughout the period of performance for the award (if any) made by the Department based on the application—
 - a. the Subrecipient will comply with all award requirements and all federal statutes and regulations applicable to the award;
 - b. the Subrecipient will require all subrecipients to comply with all applicable award requirements and all applicable federal statutes and regulations; and
 - c. the Subrecipient will maintain safeguards to address and prevent any organizational conflict of interest, and also to prohibit employees from using their positions in any manner that poses, or appears to pose, a personal or financial conflict of interest.
- (4) The Subrecipient understands that the federal statutes and regulations applicable to the award (if any) made by the Department based on the application specifically include statutes and regulations pertaining to civil rights and nondiscrimination, and, in addition—
 - a. the Subrecipient understands that the applicable statutes pertaining to civil rights will include section 601 of the Civil Rights Act of 1964 (42 U.S.C. § 2000d); section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794); section 901 of the Education Amendments of 1972 (20 U.S.C. § 1681); and section 303 of the Age Discrimination Act of 1975 (42 U.S.C. § 6102);
 - b. the Subrecipient understands that the applicable statutes pertaining to nondiscrimination may include section 809(c) of Title I of the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); section 1407(e) of the Victims of Crime Act of 1984 (34 U.S.C. § 20110(e)); section 299A(b) of the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); and that the grant condition set out at section 40002(b)(13) of the Violence Against Women Act (34 U.S.C. § 12291(b)(13)), which will apply to all awards made by the Office on Violence Against Women, also may apply to an award made otherwise;

EXHIBIT K

- c. the Subrecipient understands that it must require any pass-through subrecipient to comply with all such applicable statutes (and associated regulations); and
- d. on behalf of the Subrecipient, I make the specific assurances set out in 28 C.F.R. §§ 42.105 and 42.204.

(5) The Subrecipient also understands that (in addition to any applicable program-specific regulations and to applicable federal regulations that pertain to civil rights and nondiscrimination) the federal regulations applicable to the award (if any) made by the Department based on the application may include, but are not limited to, 2 C.F.R. Part 2800 (the DOJ "Part 200 Uniform Requirements") and 28 C.F.R. Parts 22 (confidentiality - research and statistical information), 23 (criminal intelligence systems), 38 (regarding faith-based or religious organizations participating in federal financial assistance programs), and 46 (human subjects protection).

(6) I assure that the Subrecipient will assist the Department as necessary (and will require subrecipients and contractors to assist as necessary) with the Department's compliance with section 106 of the National Historic Preservation Act of 1966 (54 U.S.C. § 306108), the Archeological and Historical Preservation Act of 1974 (54 U.S.C. §§ 312501-312508), and the National Environmental Policy Act of 1969 (42 U.S.C. §§ 4321-4335), and 28 C.F.R. Parts 61 (NEPA) and 63 (floodplains and wetlands).

(7) I assure that the Subrecipient will give the Department and the Government Accountability Office, through any authorized representative, access to, and opportunity to examine, all paper or electronic records related to the award (if any) made by the Department based on the application.

(8) If this application is for an award from the National Institute of Justice or the Bureau of Justice Statistics pursuant to which award funds may be made available (whether by the award directly or by any subaward at any tier) to an institution of higher education (as defined at 34 U.S.C. § 10251(a)(17)), I assure that, if any award funds actually are made available to such an institution, the Subrecipient will require that, throughout the period of performance—

- a. each such institution comply with any requirements that are imposed on it by the First Amendment to the Constitution of the United States; and
- b. subject to par. a, each such institution comply with its own representations, if any, concerning academic freedom, freedom of inquiry and debate, research independence, and research integrity, at the institution, that are included in promotional materials; in official statements, in formal policies, in applications for grants (including this award application), for accreditation, or for licensing, or in submissions relating to such grants, accreditation, or licensing, or that otherwise are made or disseminated to students, to faculty, or to the general public.

(9) I assure that, if the Subrecipient is a governmental entity, with respect to the award (if any) made by the Department based on the application—

Subrecipient Initial(s): DAK
Date: 4/4/22

EXHIBIT K

- a. it will comply with the requirements of the Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (42 U.S.C §§ 4601-4655), which govern the treatment of persons displaced as a result of federal and federally-assisted programs; and
- b. it will comply with requirements of 5 U.S.C. §§ 1501-1508 and 7324-7328, which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by federal assistance.

(10) If the Subrecipient applies for and receives an award from the Office of Community Oriented Policing Services (COPS Office), I assure that as required by 34 U.S.C. § 10382(c)(11), it will, to the extent practicable and consistent with applicable law--including, but not limited to, the Indian Self-Determination and Education Assistance Act--seek, recruit, and hire qualified members of racial and ethnic minority groups and qualified women in order to further effective law enforcement by increasing their ranks within the sworn positions, as provided under 34 U.S.C. § 10382(c)(11).

(11) If the Subrecipient applies for and receives a DOJ award under the STOP School Violence Act program, I assure as required by 34 U.S.C. § 10552(a)(3), that it will maintain and report such data, records, and information (programmatic and financial) as DOJ may reasonably require.

I acknowledge that a materially false, fictitious, or fraudulent statement (or concealment or omission of a material fact) in this certification, or in the application that it supports, may be the subject of criminal prosecution (including under 18 U.S.C. §§ 1001 and/or 1621, and/or 34 U.S.C. §§ 10271-10273), and also may subject me and the Subrecipient to civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. §§ 3729-3730 and 3801-3812). I also acknowledge that the Department's awards, including certifications provided in connection with such awards, are subject to review by the Department, including by its Office of the Inspector General.

Dominique A. Rust
Subrecipient Representative Signature
Dominique A. Rust
Signature

VP + COO
Title of Subrecipient Representative
4/4/22
Date

Subrecipient Initial(s): DAR
Date: 4/4/22

CERTIFICATE OF AUTHORITY

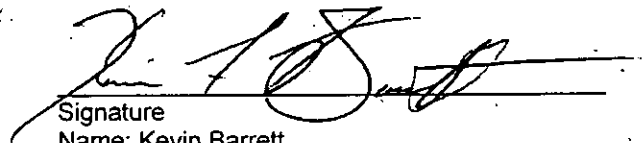
I, Kevin Barrett, hereby certify that:

1. I am the duly elected Secretary of New Hampshire Catholic Charities.
2. The following is a true copy of a vote taken at a meeting of the Board of Trustees, duly called and held on September 15, 2021, at which a quorum of the Trustees were present and voting.

VOTED: That Thomas Blonski as President & CEO, Dominique Rust as Vice President & COO, David Hildenbrand as CFO and Alain Bernard as AVP Healthcare Services are hereby authorized as an agent of the Corporation to negotiate, execute and deliver on behalf of the Corporation, any and all contracts, licenses, documents and other business related materials as may be necessary or useful for the ongoing operation of the Corporation, subject to the maximum limit of \$250,000 for the position of President & CEO, and maximum limit of \$50,000 for the positions of Vice President & COO, CFO and AVP Healthcare Services. Commitments in excess of \$250,000 shall require specific approval from the Board of Trustees.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority remains valid for sixty (60) days from the date of this Certificate of Authority.

Dated: 4/6/22



Signature
Name: Kevin Barrett
Title: Secretary

State of New Hampshire

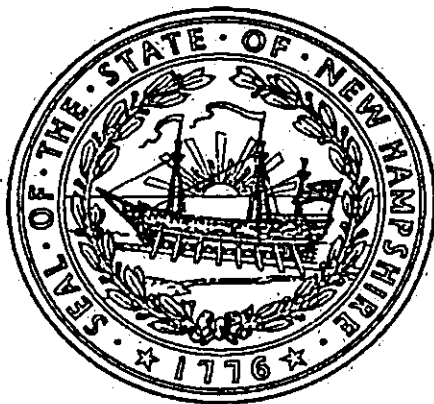
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that NEW HAMPSHIRE CATHOLIC CHARITIES is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on March 07, 1946. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 66153

Certificate Number: 0005766055



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 25th day of April A.D. 2022.

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

David M. Scanlan
Secretary of State



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
03/04/2022

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

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

PRODUCER Porter & Curtis, LLC 225 State Road Media, PA 19063	CONTACT NAME: Adam Schwartz	FAX (A/C, No.): 6108917873	
	PHONE (A/C, No, Ext): 6108917873	E-MAIL ADDRESS: aschwartz@portercurtis.com	
INSURED NH CATHOLIC CHARITIES - ADMINISTRATION 215 Myrtle Street Manchester, NH 03105	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A: THE NATIONAL CATHOLIC RISK RETENTION GROUP, INC		10083
	INSURER B: PRINCETON EXCESS AND SURPLUS LINES INSURANCE COMPA		10786
	INSURER C:		
	INSURER D:		
	INSURER E:		
INSURER F:			

COVERAGES CERTIFICATE NUMBER: C000215835 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"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR		RRG 10407-25	03/01/2022	03/01/2023	EACH OCCURRENCE \$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:					DAMAGE TO RENTED PREMISES (Ea occurrence) \$ Included
	<input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC					MED EXP (Any one person) \$ Not Covered
	OTHER:					PERSONAL & ADV INJURY \$ 1,000,000
	AUTOMOBILE LIABILITY <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					GENERAL AGGREGATE \$ None Applicable
						PRODUCTS - COMP/OP AGG \$ None Applicable
B	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> EXCESS LIAB	<input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> CLAIMS-MADE	N2-A3-FF-0000022-03	03/01/2022	03/01/2023	COMBINED SINGLE LIMIT (Ea accident) \$
	DED <input type="checkbox"/> RETENTION \$					BODILY INJURY (Per person) \$
						BODILY INJURY (Per accident) \$
						PROPERTY DAMAGE (Per accident) \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y/N <input checked="" type="checkbox"/> N/A If yes, describe under DESCRIPTION OF OPERATIONS below					EACH OCCURRENCE \$ 14,000,000
						AGGREGATE \$
A	Professional Liability - Non-Medical Claims Made		RRG 10407-25	03/01/2022	03/01/2023	PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/>
						E.L. EACH ACCIDENT \$
						E.L. DISEASE - EA EMPLOYEE \$
						E.L. DISEASE - POLICY LIMIT \$
						\$1,000,000 Each Claim
						\$1,000,000 Aggregate

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
The limits include applicable retentions. The Certificate Holder and its assigns are Additional Named Insured as required by contract.

CERTIFICATE HOLDER

NH Department of Justice
33 Capitol Street
CONCORD, NH 03301

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

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Client#: 517491

CATHOCHA1

ACORD™

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

10/18/2021

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 any rights to the certificate holder in lieu of such endorsement(s).

PRODUCER USI Insurance Services LLC 3 Executive Park Drive, Suite 300 Bedford, NH 03110 855 874-0123		CONTACT NAME: PHONE (A/C, No, Ext): 855 874-0123 FAX (A/C, No): E-MAIL ADDRESS: INSURER(S) AFFORDING COVERAGE INSURER A: AIM Mutual Insurance Company NAIC # 33758 INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	
INSURED Catholic Charities 100 William Loeb Drive Manchester, NH 03109			

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 SUBR INSR	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	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"/> PROJECT <input type="checkbox"/> LOC OTHER:				EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COM/OP AGG \$ COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	AUTOMOBILE LIABILITY <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				EACH OCCURRENCE \$ AGGREGATE \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$				EACH OCCURRENCE \$ AGGREGATE \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input checked="" type="checkbox"/> N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A	ECC60040006032021A 3A States: NH	11/01/2021 11/01/2022	X 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

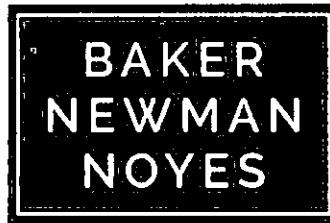
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

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 <i>See Note</i>
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New Hampshire Catholic Charities

**Audited Combined Financial Statements and
Supplementary Information and Government
Reports in Accordance with Uniform Guidance**

*Years Ended March 31, 2021 and 2020
With Independent Auditors' Report*

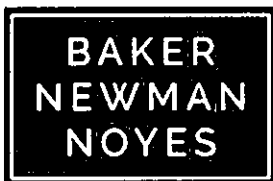
NEW HAMPSHIRE CATHOLIC CHARITIES

Audited Combined Financial Statements and Supplementary Information and Government Reports in Accordance with Uniform Guidance

Years Ended March 31, 2021 and 2020

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

INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
New Hampshire Catholic Charities

We have audited the accompanying combined financial statements of New Hampshire Catholic Charities, d/b/a Catholic Charities New Hampshire (the Organization) which comprise the combined statements of financial position as of March 31, 2021 and 2020, and the related combined statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the combined financial statements.

Management's Responsibility for the Combined Financial Statements

Management is responsible for the preparation and fair presentation of these combined 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 combined 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 combined financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the combined financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the combined financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the combined 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 combined 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 combined financial statements.

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

Board of Trustees
New Hampshire Catholic Charities

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of March 31, 2021 and 2020, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Information

Our audit for the year ended March 31, 2021 was conducted for the purpose of forming an opinion on the combined financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the combined 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 combined financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2021 combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined 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 combined 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 July 13, 2021 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Baker Newman & Noyes LLC

Manchester, New Hampshire
July 13, 2021, except as to the Supplementary
Schedule of Expenditures of Federal Awards and
Report on Compliance for Each Major Federal Program
For which the date is January 20, 2022

NEW HAMPSHIRE CATHOLIC CHARITIES
COMBINED STATEMENTS OF FINANCIAL POSITION

March 31, 2021 and 2020

ASSETS
(In thousands)

	<u>2021</u>	<u>2020</u>
Current assets:		
Cash and cash equivalents	\$ 28,159	\$ 16,356
Accounts receivable	4,743	5,516
Pledges, contributions and grants receivable	1,686	321
Inventory	1,895	903
Prepaid expenses	179	192
Patient, tenant and other cash held in trust	<u>432</u>	<u>396</u>
Total current assets	37,094	23,684
Restricted cash	163	163
Fixed assets:		
Land and improvements	2,215	2,160
Building and improvements	59,335	57,959
Equipment and vehicles	8,918	8,805
Furniture and fixtures	3,177	3,186
Leasehold improvements	1,273	1,490
Construction in process	<u>440</u>	<u>95</u>
	75,358	73,695
Less accumulated depreciation	<u>(35,989)</u>	<u>(35,589)</u>
Fixed assets, net	39,369	38,106
Other assets:		
Investments, at fair value	55,955	40,905
Other assets held for restrictive purposes	396	396
Other	<u>485</u>	<u>193</u>
Total other assets	56,836	41,494
 Total assets	 <u>\$133,462</u>	 <u>\$103,447</u>

LIABILITIES AND NET ASSETS
(In thousands)

	<u>2021</u>	<u>2020</u>
Current liabilities:		
Current portion of long-term debt	\$ 872	\$ 899
Accounts payable:		
Trade	1,558	2,397
Other	744	686
Affiliates	38	33
Accrued salaries and wages	1,124	992
Employee benefits payable	1,252	1,175
Patient, tenant and other cash held in trust	432	396
Deferred revenue	<u>77</u>	<u>2</u>
Total current liabilities	6,097	6,580
Long-term debt, net of current portion:		
Principal amount	15,917	16,583
Less unamortized bond issuance costs	<u>(199)</u>	<u>(216)</u>
Long-term debt, less unamortized bond issuance costs	<u>15,718</u>	<u>16,367</u>
Total liabilities	21,815	22,947
Net assets:		
Without donor restrictions:		
Undesignated	80,110	58,555
Board-designated for capital reserves	<u>16,663</u>	<u>12,240</u>
	96,773	70,795
With donor restrictions:		
Purpose restrictions	12,295	7,704
Restricted endowment appreciation (depreciation)	518	(60)
Restricted in perpetuity – endowment	<u>2,061</u>	<u>2,061</u>
	<u>14,874</u>	<u>9,705</u>
Total net assets	<u>111,647</u>	<u>80,500</u>
Total liabilities and net assets	<u>\$133,462</u>	<u>\$103,447</u>

See accompanying notes.

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENT OF ACTIVITIES

Year Ended March 31, 2021
(In thousands)

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, gains and other support:			
Patient and resident services	\$46,852	\$ —	\$ 46,852
Annual appeal	3,793	—	3,793
Bequests, donations and fundraising	17,805	4,727	22,532
In-kind donations	17,618	—	17,618
Net assets released from restrictions	1,203	(1,203)	—
Management fee income	139	—	139
COVID-19 related funding	7,416	—	7,416
Other	<u>1,827</u>	<u>—</u>	<u>1,827</u>
Total revenue, gains and other support	96,653	3,524	100,177
Expenses:			
Program services:			
Rehabilitation and nursing centers, including interest of \$147	40,267	—	40,267
Family services	887	—	887
Parish and community services	1,452	—	1,452
Children's school	1,745	—	1,745
Senior living communities, including interest of \$328	1,427	—	1,427
Assisted living services, including interest of \$24	1,835	—	1,835
Caregivers	342	—	342
Liberty House	751	—	751
St. Jacinta Healthcare Staffing	1,775	—	1,775
Unmarried mothers and adoption	103	—	103
Food bank program	25,807	—	25,807
Food bank real estate	341	—	341
Our Place	468	—	468
Residence for infirmed priests, including interest of \$43	288	—	288
Immigration	980	—	980
Other programs	519	—	519
Fundraising:			
Annual campaign and other events	1,947	—	1,947
Support services:			
General and administrative, including interest of \$17	<u>3,182</u>	<u>—</u>	<u>3,182</u>
Total expenses	84,116	—	84,116
Investment income, net	<u>13,441</u>	<u>1,645</u>	<u>15,086</u>
Total change in net assets	25,978	5,169	31,147
Net assets, beginning of year	<u>70,795</u>	<u>9,705</u>	<u>80,500</u>
Net assets, end of year	<u>\$96,773</u>	<u>\$14,874</u>	<u>\$111,647</u>

See accompanying notes.

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENT OF ACTIVITIES

Year Ended March 31, 2020
(In thousands)

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, gains and other support:			
Patient and resident services	\$48,406	\$ —	\$48,406
Annual appeal	3,431	—	3,431
Bequests, donations and fundraising	9,359	2,234	11,593
In-kind donations	19,679	—	19,679
Net assets released from restrictions	623	(623)	—
Management fee income	127	—	127
Other	<u>1,763</u>	<u>—</u>	<u>1,763</u>
Total revenue, gains and other support	83,388	1,611	84,999
Expenses:			
Program services:			
Rehabilitation and nursing centers, including interest of \$186	41,581	—	41,581
Family services	972	—	972
Parish and community services	1,350	—	1,350
Children's school	1,519	—	1,519
Senior living communities, including interest of \$199	989	—	989
Assisted living services, including interest of \$45	1,725	—	1,725
Caregivers	390	—	390
Liberty House	171	—	171
St. Jacinta Healthcare Staffing	453	—	453
Unmarried mothers and adoption	97	—	97
Food bank program	24,480	—	24,480
Food bank real estate	344	—	344
Our Place	456	—	456
Residence for infirmed priests, including interest of \$9	818	—	818
Immigration	1,055	—	1,055
Other programs	367	—	367
Fundraising:			
Annual campaign and other events	2,205	—	2,205
Support services:			
General and administrative, including interest of \$18	<u>3,215</u>	<u>1</u>	<u>3,216</u>
Total expenses	82,187	1	82,188
Investment loss, net	<u>(3,119)</u>	<u>(375)</u>	<u>(3,494)</u>
Change in net assets before effects of discontinued operations	(1,918)	1,235	(683)
Gain from discontinued operations – see note 15	<u>3,141</u>	<u>—</u>	<u>3,141</u>
Total change in net assets	1,223	1,235	2,458
Net assets, beginning of year	<u>69,572</u>	<u>8,470</u>	<u>78,042</u>
Net assets, end of year	<u>\$70,795</u>	<u>\$9,705</u>	<u>\$80,500</u>

See accompanying notes.

NEW HAMPSHIRE CATHOLIC CHARITIES
COMBINED STATEMENT OF FUNCTIONAL EXPENSES
(WITH SUPPLEMENTAL COMBINING INFORMATION)

Year Ended March 31, 2021
(In thousands)

	Without Donor Restrictions										
	Supplemental Combining Information										
	Family Services	Parish and Community Services	Our Place	Residence for Infirm Priests	Immi- gration	Care- givers	Liberty House	St. Jacinta Healthcare Staffing	Other Programs	Total Programs/ Home Office	Food Bank
Salaries and wages	\$ 539	\$ 763	\$ 268	\$ 71	\$ 625	\$ 173	\$ 352	\$ 1,561	\$ 244	\$ 4,596	1,375
Employee benefits	92	147	66	15	124	46	65	55	29	639	256
Payroll taxes	38	53	18	1	45	12	-	123	17	307	98
Professional fees	1	-	-	1	-	-	6	1	6	15	24
Fundraising costs	-	-	-	-	-	1	7	-	-	8	-
Purchased services - healthcare	-	-	-	4	-	-	-	-	-	4	-
Purchased services - COVID-19	-	-	-	-	-	-	-	-	-	-	-
Financial assistance and scholarships	-	-	-	-	-	-	-	-	-	-	-
Other purchased services	31	9	26	-	7	2	10	-	48	133	240
Advertising and promotion	1	-	-	-	-	17	25	-	-	43	47
Recruiting advertising	1	1	-	-	-	-	-	3	-	5	1
Office supplies	2	3	1	1	3	2	3	-	1	16	8
Healthcare supplies	-	-	-	-	-	-	-	-	-	-	-
Other supplies	2	4	4	8	2	2	32	-	8	62	86
Postage and shipping	1	3	-	-	1	1	4	-	1	11	327
Program materials	-	1	15	-	-	1	-	-	4	21	40
Printing	7	1	-	-	1	1	13	-	-	23	365
Telephone	9	11	4	1	7	2	4	-	3	41	17
Dues and subscriptions	1	-	-	1	17	1	-	-	2	22	9
Information technology	21	30	4	2	21	7	19	12	4	120	84
Rent and occupancy costs	33	63	6	31	22	30	29	-	107	321	534
Equipment maintenance, repair and rentals	2	3	2	1	2	2	36	-	1	49	140
Travel	2	1	1	-	-	1	2	13	1	21	53
Hospitality	-	-	-	-	-	-	2	-	-	2	1
Conferences and meetings	2	-	-	-	-	-	-	4	-	6	6
Education and activities	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	43	-	-	-	-	-	43	-
Depreciation	-	-	4	48	-	11	90	-	347	500	96
Insurance	6	10	4	7	5	8	12	3	32	87	49
Miscellaneous	-	-	3	-	-	1	1	-	5	10	59
Grants and awards	-	173	-	-	-	-	2	-	25	200	264
Food purchases and vending	-	-	-	29	-	19	-	-	-	48	4,567
Food donations	-	-	-	-	-	-	-	-	-	-	17,030
Vista cost share	-	-	-	-	-	-	-	-	35	35	-
Parish allocations	-	-	-	-	-	-	-	-	-	-	-
Nursing facility assessment tax	-	-	-	-	-	-	-	-	-	-	-
Bad debts (recoveries)	-	-	-	-	-	-	-	-	-	-	-
Administration costs	93	176	41	24	96	32	34	-	43	539	223
RCB sponsorship	-	-	-	-	-	-	-	-	-	-	-
Bank service charges	3	-	1	-	2	-	3	-	-	9	153
	\$ 887	\$ 1,452	\$ 468	\$ 288	\$ 980	\$ 372	\$ 751	\$ 1,775	\$ 963	\$ 7,936	\$ 26,152

	Without Donor Restrictions											
	Supplemental Combining Information											
	St. Charles School	Six Reha- bilitation and Nursing Centers	Senior Living Commun- ities	Warde Assisted Living	Total Program Services	Total Fund- raising	General and Administration	Eliminations and Reclass- ifications	Total Without Donor Restrictions	With Donor Restrictions	Total	
Salaries and wages	\$ 1,070	\$ 16,336	\$ 188	\$ 1,066	\$24,631	\$ 1,092	\$ 2,310	\$ -	\$ 28,033	\$ -	\$ 28,033	
Employee benefits	243	3,749	75	139	5,101	211	387	-	5,699	-	5,699	
Payroll taxes	73	1,155	14	72	1,719	76	155	-	1,950	-	1,950	
Professional fees	13	88	5	9	154	-	139	-	293	-	293	
Fundraising costs	-	-	-	-	8	72	-	-	80	-	80	
Purchased services - healthcare	57	10,343	4	16	10,424	-	-	(1,580)	8,844	-	8,844	
Purchased services - COVID-19	-	941	-	1	942	-	-	-	942	-	942	
Financial assistance and scholarships	2	-	-	-	2	-	-	-	2	-	2	
Other purchased services	-	73	7	1	454	-	24	-	478	-	478	
Advertising and promotion	-	8	3	4	105	14	2	-	121	-	121	
Recruiting advertising	-	107	-	8	121	-	31	-	152	-	152	
Office supplies	6	58	2	4	94	5	10	-	109	-	109	
Healthcare supplies	-	1,194	-	5	1,199	-	-	-	1,199	-	1,199	
Other supplies	29	471	12	46	706	-	16	-	722	-	722	
Postage and shipping	1	13	-	-	352	48	12	-	412	-	412	
Program materials	8	-	-	-	69	-	-	-	69	-	69	
Printing	-	4	1	1	394	110	13	-	517	-	517	
Telephone	4	108	3	5	178	6	25	-	209	-	209	
Dues and subscriptions	-	90	2	6	129	3	20	-	152	-	152	
Information technology	16	215	10	6	451	28	166	-	645	-	645	
Rent and occupancy costs	47	1,273	323	205	2,703	-	193	(375)	2,521	-	2,521	
Equipment maintenance, repair and rentals	5	128	3	6	331	6	12	-	349	-	349	
Travel	2	4	-	-	80	1	20	-	101	-	101	
Hospitality	-	-	-	-	3	3	3	-	9	-	9	
Conferences and meetings	10	39	-	1	62	13	30	-	105	-	105	
Education and activities	4	-	-	-	4	-	-	-	4	-	4	
Interest	-	147	328	24	542	-	17	-	559	-	559	
Depreciation	105	1,234	400	58	2,393	-	203	-	2,596	-	2,596	
Insurance	20	864	41	37	1,098	-	34	-	1,132	-	1,132	
Miscellaneous	2	161	3	3	238	-	48	-	286	-	286	
Grants and awards	-	-	-	-	464	143	130	-	737	-	737	
Food purchases and vending	9	945	2	108	5,679	-	-	-	5,679	-	5,679	
Food donations	-	-	-	-	17,030	-	-	-	17,030	-	17,030	
Vista cost share	-	-	-	-	35	-	-	-	35	-	35	
Parish allocations	-	-	-	-	-	14	-	-	14	-	14	
Nursing facility assessment tax	-	2,317	-	-	2,317	-	-	-	2,317	-	2,317	
Bad debts (recoveries)	19	(226)	-	4	(203)	-	-	-	(203)	-	(203)	
Administration costs	-	-	-	-	762	72	(834)	-	-	-	-	
RCB sponsorship	-	-	-	-	-	-	15	-	15	-	15	
Bank service charges	-	8	1	-	171	30	1	-	202	-	202	
	\$ 1,745	\$ 41,847	\$ 1,427	\$ 1,835	\$80,942	\$ 1,947	\$ 3,182	\$ (1,955)	\$ 84,116	\$ -	\$ 84,116	

See accompanying notes.

NEW HAMPSHIRE CATHOLIC CHARITIES
COMBINED STATEMENT OF FUNCTIONAL EXPENSES
(WITH SUPPLEMENTAL COMBINING INFORMATION)

Year Ended March 31, 2020
(In thousands)

	Without Donor Restrictions										
	Supplemental Combining Information										
	Family Services	Parish and Community Services	Our Place	Residence for Infirm Priests	Immig- ration	Care- givers	Liberty House	St. Jacinta Healthcare Staffing	Other Programs	Total Programs/ Home Office	Food Bank
Salaries and wages	\$ 528	\$ 762	\$ 255	\$ 451	\$ 654	\$ 148	\$ 99	\$ 385	\$ 174	\$ 3,456	\$ 1,433
Employee benefits	91	148	64	83	115	31	17	22	20	591	215
Payroll taxes	38	51	17	36	48	10	-	28	9	237	105
Professional fees	-	-	-	1	8	-	1	7	10	27	42
Fundraising costs	-	-	-	-	-	10	9	-	-	19	-
Purchased services - healthcare	-	-	-	4	-	-	-	-	-	4	-
Other purchased services	66	13	13	35	14	3	-	-	22	166	200
Advertising and promotion	1	-	-	-	-	54	4	-	-	59	58
Recruiting advertising	-	-	-	-	1	-	-	4	2	7	-
Office supplies	6	5	3	1	7	2	1	-	1	26	10
Healthcare supplies	-	-	-	2	-	-	-	-	-	2	-
Other supplies	5	5	3	11	5	13	2	-	1	45	82
Postage and shipping	1	2	-	-	1	17	-	-	-	21	233
Program materials	-	-	27	-	-	-	-	-	1	28	45
Printing	13	1	1	-	1	21	-	-	-	37	335
Telephone	9	10	4	2	5	2	1	-	1	34	17
Dues and subscriptions	1	-	-	1	13	1	-	-	1	17	12
Information technology	18	24	2	5	21	4	5	5	5	89	62
Rent and occupancy costs	35	67	7	46	19	38	2	-	99	313	490
Equipment maintenance, repair and rentals	3	4	-	2	3	1	7	-	-	20	108
Travel	11	17	3	1	5	-	3	-	2	42	50
Hospitality	2	-	-	-	-	-	-	-	-	2	1
Conferences and meetings	3	2	-	-	8	-	-	-	-	13	32
Education and activities	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	9	-	-	-	-	-	9	-
Depreciation	-	-	-	83	-	-	3	-	348	434	94
Insurance	6	8	4	7	5	6	5	-	36	77	48
Miscellaneous	-	6	1	1	-	1	2	-	-	11	24
Grants and awards	-	60	1	-	-	3	9	-	30	103	-
Food purchases and vending	-	-	-	32	1	18	-	-	-	51	2,301
Food donations	-	-	-	-	-	-	-	-	-	-	18,544
Vista cost share	-	-	-	-	-	-	-	-	25	25	-
Parish allocations	-	-	-	-	-	-	-	-	-	-	-
Nursing facility assessment tax	-	-	-	-	-	-	-	-	-	-	-
Loss on disposal of fixed assets	-	-	-	-	-	-	-	-	-	-	-
Bad debts	-	-	-	-	-	-	-	-	-	-	-
Administration costs	130	165	50	5	121	37	-	-	21	529	249
RCB sponsorship	-	-	-	-	-	-	-	-	-	-	-
Bank service charges	5	-	1	-	-	-	1	2	-	9	35
	\$ 972	\$ 1,350	\$ 456	\$ 818	\$ 1,055	\$ 420	\$ 171	\$ 453	\$ 808	\$ 6,503	\$ 24,825

(1) Excludes expenses related to discontinued operations - see note 15.

	Without Donor Restrictions										
	Supplemental Combining Information										
	St. Charles School	Six Rehabilitation and Nursing Centers ⁽¹⁾	Senior Living Communities	Wardle Assisted Living	Total Program Services	Total Fund-raising	General and Administration	Eliminations and Reclassifications	Total Without Donor Restrictions	With Donor Restrictions	Total
Salaries and wages	\$ 982	\$ 17,317	\$ 144	\$ 973	\$24,305	\$ 1,047	\$ 2,171	\$ -	\$ 27,523	\$ -	\$ 27,523
Employee benefits	168	3,617	58	148	4,797	199	460	-	5,456	-	5,456
Payroll taxes	66	1,287	12	48	1,755	74	144	-	1,973	-	1,973
Professional fees	-	81	40	8	198	3	143	-	344	-	344
Fundraising costs	-	-	-	-	19	453	-	-	472	-	472
Purchased services - healthcare	64	9,640	-	17	9,725	-	-	(423)	9,302	-	9,302
Other purchased services	-	111	51	4	532	-	7	-	539	-	539
Advertising and promotion	1	19	3	5	145	18	4	-	167	-	167
Recruiting advertising	-	159	1	7	174	-	31	-	205	-	205
Office supplies	8	74	2	2	122	6	11	-	139	-	139
Healthcare supplies	-	1,130	-	3	1,135	-	-	-	1,135	-	1,135
Other supplies	26	499	18	43	713	2	12	-	727	-	727
Postage and shipping	1	10	-	-	265	40	7	-	312	-	312
Program materials	1	-	-	-	74	-	-	-	74	-	74
Printing	-	6	-	-	378	92	12	-	482	-	482
Telephone	2	86	2	5	146	8	27	-	181	-	181
Dues and subscriptions	-	88	-	9	126	4	29	-	159	-	159
Information technology	11	226	5	3	396	24	178	-	598	-	598
Rent and occupancy costs	51	1,332	267	231	2,684	-	128	(375)	2,437	-	2,437
Equipment maintenance, repair and rentals	6	154	2	4	294	7	7	-	308	-	308
Travel	2	13	-	-	107	6	38	-	151	-	151
Hospitality	-	-	-	-	3	11	19	-	33	-	33
Conferences and meetings	6	44	-	-	95	14	115	-	224	-	224
Education and activities	9	-	-	-	9	-	-	-	9	-	9
Interest	-	186	199	45	439	-	18	-	457	-	457
Depreciation	91	1,258	146	33	2,056	-	182	-	2,238	-	2,238
Insurance	17	816	31	40	1,029	-	36	-	1,065	-	1,065
Miscellaneous	1	80	6	3	125	1	13	-	139	1	140
Grants and awards	-	-	-	-	103	16	271	-	390	-	390
Food purchases and vending	6	1,085	2	94	3,539	-	2	-	3,541	-	3,541
Food donations	-	-	-	-	18,544	-	-	-	18,544	-	18,544
Vista cost share	-	-	-	-	25	-	-	-	25	-	25
Parish allocations	-	-	-	-	-	61	-	-	61	-	61
Nursing facility assessment tax	-	2,394	-	-	2,394	-	-	-	2,394	-	2,394
Loss on disposal of fixed assets	-	1	-	-	1	-	-	-	1	-	1
Bad debts	-	282	-	-	282	-	-	-	282	-	282
Administration costs	-	-	-	-	778	89	(867)	-	-	-	-
RCB sponsorship	-	-	-	-	-	-	15	-	15	-	15
Bank service charges	-	9	-	-	53	30	2	-	85	-	85
	\$ 1,519	\$ 42,004	\$ 989	\$ 1,725	\$77,565	\$ 2,205	\$ 3,215	\$ (798)	\$ 82,187	\$ 1	\$ 82,188

See accompanying notes.

NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENTS OF CASH FLOWS

Years Ended March 31, 2021 and 2020
(In thousands)

	<u>2021</u>	<u>2020</u>
Operating activities:		
Change in net assets	\$ 31,147	\$ 2,458
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Restricted donations	(4,727)	(2,234)
Net gain on sale of rehabilitation and nursing center	-	(3,302)
Contribution of assets from acquisition	(331)	(557)
Depreciation	2,596	2,255
Amortization of bond issuance costs	17	17
Loss on disposal of fixed assets	-	1
(Gain) loss on investments, net	(13,986)	4,431
Investment income on bond escrow and project reserve funds	-	(4)
Net investment income reinvested	(1,177)	(1,266)
Food donations received	(17,522)	(19,443)
Food donations distributed	17,030	18,544
Changes in operating assets and liabilities:		
Accounts receivable	773	(96)
Inventory - purchased	(501)	415
Prepaid expenses	13	9
Pledges, contributions and grants receivable	(1,365)	(113)
Due to/from affiliates	5	33
Other assets	(292)	(2)
Accounts payable and accrued expenses	(572)	353
Deferred revenue	75	-
Net cash provided by operating activities	11,183	1,499
Investing activities:		
Purchases of fixed assets	(3,849)	(9,561)
Sales (purchases) of investments, net	179	(2,762)
Change in bond project reserve fund	-	3,730
Proceeds from sale of rehabilitation and nursing center	-	4,000
Cash acquired from acquisitions	256	130
Net cash used by investing activities	(3,414)	(4,463)
Financing activities:		
Proceeds from issuance of long-term debt	207	3,807
Principal payments on long-term debt	(900)	(875)
Restricted donations	4,727	2,234
Net cash provided by financing activities	4,034	5,166
Increase in cash, cash equivalents and restricted cash	11,803	2,202
Cash, cash equivalents and restricted cash, beginning of year	16,519	14,317
Cash, cash equivalents and restricted cash, end of year	\$ 28,322	\$ 16,519

NEW HAMPSHIRE CATHOLIC CHARITIES
COMBINED STATEMENTS OF CASH FLOWS (CONTINUED)

Years Ended March 31, 2021 and 2020
(In thousands)

	<u>2021</u>	<u>2020</u>
Supplemental disclosure of cash flow information:		
Interest paid	\$ <u>542</u>	\$ <u>441</u>
Certain assets and liabilities were acquired and recorded at their estimated fair values as a result of the acquisitions described in note 1.		
Reconciliation of the combined statements of cash flows to the combined statements of financial position:		
Cash and cash equivalents	\$ 28,159	\$ 16,356
Restricted cash	<u>163</u>	<u>163</u>
	<u>\$ 28,322</u>	<u>\$ 16,519</u>

See accompanying notes.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

Years Ended March 31, 2021 and 2020

1. Description of Organization and Summary of Significant Accounting Policies

Organization

New Hampshire Catholic Charities d/b/a Catholic Charities New Hampshire (the Organization) is a nonprofit organization which provides health and social service programs to individuals throughout the State of New Hampshire. As of March 31, 2021, the Organization owns and operates the following wholly-owned agencies: six licensed rehabilitation and nursing centers, one assisted living facility, four senior living communities, a food bank and a children's school, all of which are located in New Hampshire.

The combined financial statements include the accounts of the social service activities of the Organization and its wholly-owned agencies and funds: Mount Carmel, St. Vincent de Paul, St. Ann, St. Francis, St. Teresa, Good Shepherd (sold during fiscal year 2020 as discussed below) and Warde Rehabilitation and Nursing Centers (collectively the Rehabilitation and Nursing Centers); Warde Assisted Living; Bishop Bradley, Bishop Primeau and Bishop Gendron Senior Living Communities and Searles Place at Warde (collectively the Senior Living Communities); St. Charles School; the New Hampshire Food Bank (the Food Bank); and the associated donor-restricted funds. Warde Rehabilitation and Nursing Center, Warde Assisted Living and Searles Place at Warde are collectively referred to herein as Warde Health Center. All significant interagency balances and transactions have been eliminated in the accompanying combined financial statements.

On December 3, 2018, the Organization entered into an asset purchase agreement for the sale of Good Shepherd, which sale closed on May 15, 2019. See note 15.

On November 7, 2019, the Organization entered into a program and acquisition agreement to acquire the programs and assets of Liberty House, Inc. (Liberty House), a nonprofit organization in New Hampshire that helps homeless and struggling veterans by connecting them to available resources and providing a safe, substance-free transitional house in the Manchester community. There was no consideration paid for the acquisition, and the Organization received net assets with an estimated fair value of approximately \$557.

On January 31, 2020, the Organization entered into a program and acquisition agreement to acquire the programs and assets of Monadnock at Home, a nonprofit organization in New Hampshire that provides seniors in the Monadnock Region with the support and practical means to live and thrive in their homes and communities. There was no consideration paid for the acquisition, and the Organization received net assets with an estimated fair value of approximately \$16.

On October 3, 2020, the Organization entered into a program and acquisition agreement to acquire the programs and assets of Guardian Angel Thrift Shop, a nonprofit organization in New Hampshire that offers a wide range of clothing, collectibles, furniture and other household items, with proceeds supporting emergency assistance needs for individuals and families throughout the greater Berlin, New Hampshire area. There was no consideration paid for the acquisition, and the Organization received net assets with a fair value of approximately \$331.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

Years Ended March 31, 2021 and 2020

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

The Food Bank's assets, liabilities, net assets, revenues and expenses are separately stated in the combining information. Any revenue received from and expenses resulting from the capital campaign initiated by the Organization on behalf of the Food Bank were considered fundraising revenue or expense. The capital campaign funds were used to defray costs associated with the purchase and renovation of a warehouse used by the Food Bank, land improvements to the property, and fixed equipment (see note 11). These assets are considered to be owned by the Home Office. The related expenses and depreciation expense for these assets are included in the Home Office accounts. Included in the Food Bank accounts is rent expense of \$345 for both 2021 and 2020 for the use of the facility, which has been eliminated in the combined totals.

Basis of Presentation

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

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

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

Cash and Cash Equivalents

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

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

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

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

Years Ended March 31, 2021 and 2020

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

Accounts Receivable

For accounts receivable resulting from revenue recognized prior to April 1, 2020, an allowance for doubtful accounts was established to reduce the carrying value of such receivables to their estimated net realizable value. Generally, this allowance was estimated based on the aging of accounts receivable, historical collection experience and other factors. Under the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2014-09 (ASU 2014-09), *Revenue from Contracts with Customers*, which the Organization adopted effective April 1, 2020 using the full retrospective method, when an unconditional right to payment exists, subject only to the passage of time, the right is treated as a receivable. Patient accounts receivable for which the unconditional right to payment exists are receivables if the right to consideration is unconditional and only the passage of time is required before payment of that consideration is due. As a result of the full retrospective method adoption of ASU 2014-09, accounts receivable at March 31, 2021 and 2020 reflect the fact that any estimated uncollectible amounts are generally considered implicit price concessions that are a direct reduction to accounts receivable rather than allowance for doubtful accounts. Certain uncollectible amounts that are not deemed to be price concessions may continue to be reported as bad debts in the accompanying combined statements of activities. At March 31, 2021 and 2020, estimated implicit price concessions of \$337 and \$617, respectively, have been recorded as reductions to accounts receivable balances to enable the Organization to record revenues and accounts receivable at the estimated amounts expected to be collected.

A substantial portion (approximately 85% in 2021 and 88% in 2020) of accounts receivable arose from the operations of the Rehabilitation and Nursing Centers, and are primarily due from the Federal Government and the State of New Hampshire. Third party payors have time limits for billings. If the Rehabilitation and Nursing Centers do not bill within this time frame, the balance is deemed uncollectible. The Organization does not generally require collateral for the extension of credit.

Pledges, Contributions and Grants Receivable

Pledges receivable are recognized as revenue when the unconditional promise to give is made. Pledges are recorded at the net present value of estimated future cash flows. The Organization estimates the allowance for uncollectible pledges based on specific review, current economic conditions and historical loss factors, if applicable. See note 11.

Conditional grants are recognized on a systematic and rational basis as revenue once there is reasonable assurance that the applicable terms and conditions required to retain the grants will be met. Grants earned but not yet received are recorded as grants receivable in the accompanying combined statements of financial position.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

Years Ended March 31, 2021 and 2020

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

Inventory

Inventory consists primarily of food and products which are purchased for resale by the Organization and product which is donated. Inventory values for purchased products are stated at the lower of cost or net realizable value. Donated inventory items are valued at the estimated average wholesale value of one pound of donated product as outlined in the "Product Valuation Survey Methodology", prepared by Feeding America, of which the Food Bank is a member. The Organization may provide for an allowance for obsolescence based on specific review and historical loss factors. Management determined that no allowance for inventory obsolescence was required at March 31, 2021 and 2020.

Fixed Assets

It is the Organization's policy to capitalize fixed assets over five hundred dollars. Lesser amounts are charged to operations. Fixed assets are capitalized at cost if purchased or at their estimated fair value if the assets are donated.

The Organization provides for depreciation of its fixed assets on the straight-line method by charges to expense in amounts estimated to recover the initial carrying value of the assets over their estimated useful lives. Depreciation expense was \$2,596 in 2021 and \$2,255 in 2020.

Investments

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

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

Bond Issuance Costs

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

Functional Allocation of Expenses

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

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

Years Ended March 31, 2021 and 2020

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

Patient and Resident Services Revenue

Effective April 1, 2020, the Organization adopted ASU 2014-09, *Revenue from Contracts with Customers*, using a full retrospective method of application to all contracts existing on April 1, 2019. ASU 2014-09 replaces existing revenue recognition requirements in U.S. GAAP and requires the Organization to recognize revenue at an amount that reflects the consideration to which the Organization is expected to be entitled to in exchange for transferring goods or services to a customer. ASU 2014-09 requires entities to recognize revenue through the application of a five-step model, which includes: (1) identification of the contract; (2) identification of the performance obligations; (3) determination of the transaction price; (4) allocation of the transaction price to the performance obligations; and (5) recognition of revenue as the entity satisfies the performance obligations. ASU 2014-09 also requires certain disclosures regarding qualitative and quantitative information regarding the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. The adoption of ASU 2014-09 did not have an impact on the amount or timing of revenue recognition in the Organization's combined financial statements.

Prior to the adoption of ASU 2014-09, the Organization recognized patient and resident services revenue as services were provided, and reported revenue at the net realizable amounts from patients, third-party payors and others for services rendered. Upon adoption of ASU 2014-09 by the Organization, the Organization updated its accounting policies related to certain revenues, as discussed below.

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

Patient and resident services revenue includes income earned from the care of private paying residents and residents covered under the Federal Medicare Program or the State of New Hampshire Medicaid Program as reimbursement of costs incurred in the care of residents in the Rehabilitation and Nursing Centers. The Federal Government and the State of New Hampshire set the rate of reimbursement for the care of residents eligible under the Medicare and Medicaid Programs, respectively. These rates may be less than the actual costs incurred by the facilities to care for the residents. Approximately 73% and 72% of patient and resident services revenue was derived from the Medicaid and Medicare programs for the years ended March 31, 2021 and 2020, respectively. Total patient and resident services revenue of the Rehabilitation and Nursing Centers was \$41,539 in 2021 and \$44,466 in 2020, of which \$573 was included in gain/loss from discontinued operations in 2020. See note 15.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

Years Ended March 31, 2021 and 2020

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

For the skilled nursing facility (SNF) services provided, the Organization is paid a predetermined fixed daily rate for private pay residents. The Organization is also paid fixed daily rates from Medicare and Medicaid. Rate adjustments from Medicare or Medicaid are recorded when known (without regard to when the assessment is paid or withheld), and subsequent adjustments to these amounts are recorded in revenues when known. Billings under certain of these programs are subject to audit and possible retroactive adjustment, and related revenue is recorded at the amount the Organization ultimately expects to receive, which is inclusive of the estimated retroactive adjustments or refunds, if any, under reimbursement programs. Retroactive adjustments are recorded on an estimated basis in the period the related services are rendered and adjusted in future periods or as final settlements are determined. Such adjustments were not significant for 2021 and 2020.

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

	<u>2021</u>	<u>2020</u>
Quality incentive revenue (included in patient and resident services revenue, except for \$82 in 2020, included in gain/loss from discontinued operations)	\$ 4,970	\$ 4,544
Nursing facility assessment tax (included in rehabilitation and nursing centers expenses, except for \$35 in 2020, included in gain/loss from discontinued operations)	<u>(2,317)</u>	<u>(2,429)</u>
Net effect on combined statements of activities	<u>\$ 2,653</u>	<u>\$ 2,115</u>

At March 31, 2021 and 2020, the Rehabilitation and Nursing Centers were due \$1,117 and \$1,489, respectively, in quality incentive revenue and owed \$540 and \$593, respectively, for nursing facility assessment tax. These amounts are included in accounts receivable and accounts payable, respectively, in the accompanying combined statements of financial position.

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

Income Taxes

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

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

Years Ended March 31, 2021 and 2020

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

Donated Goods and Services

Donated goods and services are reported as support at estimated fair value at the date of the gift. During the years ended March 31, 2021 and 2020, the Food Bank received approximately \$17,522 and \$19,443, respectively, of donated product. The approximate average wholesale value of one pound of donated product at the national level, which was determined to be \$1.74 in 2021 and \$1.62 in 2020, was based on a study performed by Feeding America, of which the Food Bank is a member.

Food donations are reported as a program expense when the food is distributed to local distribution centers and needy individuals. During the years ended March 31, 2021 and 2020, the Food Bank distributed approximately \$17,030 and \$18,544, respectively, of donated product.

Exclusive of the donated food, other in-kind donations and services for which fair value can be validated and requiring special expertise have been reflected in the accompanying combined financial statements at their estimated fair value. For the years ended March 31, 2021 and 2020, the Organization received approximately \$96 and \$236 in other donated goods and services, respectively.

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

Restricted Support

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

	<u>2021</u>	<u>2020</u>
Subject to expenditure for specified purposes:		
Educational scholarships	\$ 327	\$ 240
Benefit of children	971	854
Benefit of elderly	2,762	2,033
Food bank	5,034	1,627
Other	<u>3,201</u>	<u>2,950</u>
	<u>\$12,295</u>	<u>\$ 7,704</u>

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

Years Ended March 31, 2021 and 2020

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

	<u>2021</u>	<u>2020</u>
Restricted endowment:		
Benefit of elderly	\$ 605	\$ 473
Benefit of children	777	607
Charitable programs	1,157	891
Other	<u>40</u>	<u>30</u>
	<u>\$ 2,579</u>	<u>\$ 2,001</u>

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

	<u>2021</u>	<u>2020</u>
Satisfaction of donor restrictions	\$ 1,103	\$ 389
Time restriction expired	—	200
Release of appropriated endowment funds	<u>100</u>	<u>34</u>
	<u>\$ 1,203</u>	<u>\$ 623</u>

Use of Estimates

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

Annual Campaign

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

Board Designated Net Assets

The Organization's Board of Trustees has designated certain assets be held and used for future long-term capital expenditures of the Rehabilitation and Nursing Centers and the Senior Living Communities. These assets totaled \$16,663 and \$12,240 at March 31, 2021 and 2020, respectively, and are included in investments in the accompanying combined statements of financial position. The Organization may be subject to Medicaid rate reductions if these assets are not used for their designated purpose.

Advertising Costs

It is the Organization's policy to expense advertising and promotion costs as incurred. Advertising and promotion costs were \$121 and \$167 in 2021 and 2020, respectively.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

Years Ended March 31, 2021 and 2020

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

New Accounting Pronouncements

In May 2014, the FASB issued ASU 2014-09, *Revenue from Contracts with Customers (Topic 606)*. The ASU supersedes the revenue recognition requirements in Topic 605 (Revenue Recognition) and most industry-specific guidance throughout the Industry Topics of Codification. The core principal of 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 Organization adopted the new standard effective April 1, 2020 using the full retrospective method. The adoption of the new standard did not have an impact on the recognition of revenues for any periods prior to adoption.

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*, which requires that lease arrangements longer than twelve months result in an entity recognizing an asset and liability. The pronouncement is effective for the Organization beginning April 1, 2022, with early adoption permitted. The guidance may be adopted retrospectively. The Organization is currently evaluating the impact this guidance will have on its combined financial statements.

In August 2018, the FASB issued ASU 2018-13, *Fair Value Measurement (Topic 820): Disclosure Framework – Changes to the Disclosure Requirements for Fair Value Measurement (ASU 2018-13)*. The amendments in this ASU modify the disclosure requirements for fair value measurements for Level 3 assets and liabilities, and eliminate the requirement to disclose transfers between Levels 1 and 2 of the fair value hierarchy, among other modifications. ASU 2018-13 was effective for the Organization for the year ended March 31, 2021. The adoption of ASU 2018-13 did not have a significant impact on the Organization's combined financial statements.

In September 2020, the FASB issued ASU No. 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. ASU 2020-07 enhances the presentation of disclosure requirements for contributed nonfinancial assets. ASU 2020-07 requires entities to present contributed nonfinancial assets as a separate line item in the statement of operations and disclose the amount of contributed nonfinancial assets recognized within the statement of operations by category that depicts the type of contributed nonfinancial assets, as well as a description of any donor-imposed restrictions associated with the contributed nonfinancial assets and the valuation techniques used to arrive at a fair value measure at initial recognition. ASU 2020-07 is effective for the Organization beginning April 1, 2022, with early adoption permitted. The Organization is currently evaluating the impact of the pending adoption of ASU 2020-07 on its combined financial statements.

Reclassifications

Certain 2020 amounts have been reclassified to permit comparison with the 2021 combined financial statements presentation format.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

Years Ended March 31, 2021 and 2020

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

Risks and Uncertainties

On March 11, 2020, the World Health Organization declared the outbreak of the coronavirus (COVID-19) a pandemic. The global pandemic of COVID-19 continues to evolve and, while some effects of COVID-19 are reflected in these combined financial statements, the ultimate impact over time is highly uncertain and subject to change. Patient volumes and the related revenues for most services were impacted for a period of time during the 2021 fiscal year as various policies were implemented by federal, state and local governments in response to the COVID-19 pandemic that caused many people to remain at home and forced the closure of or limitations on certain businesses. While patient volumes and revenues have since experienced gradual improvement that has continued through the end of the 2021 fiscal year, uncertainty still exists as the future is unpredictable. The Organization's pandemic response plan has multiple facets and continues to evolve as the pandemic unfolds.

Since the declaration of the pandemic, the Organization has received the following sources of funding:

- The Rehabilitation and Nursing Centers received approximately \$3.4 million from the United States Department of Health and Human Services (DHHS) under the *Coronavirus Aid, Relief and Economic Security Act* (CARES Act) Provider Relief Fund.
- The Rehabilitation and Nursing Centers were awarded approximately \$1.5 million from the Governor's Office of Emergency Relief and Recovery (GOFERR) under the Healthcare System Relief Fund, as provided for under the CARES Act.
- The Rehabilitation and Nursing Centers were reimbursed approximately \$0.8 million from the New Hampshire DHHS Long-Term Care Facility COVID-19 Testing Program under the CARES Act.
- The Home Office was awarded approximately \$0.6 million from GOFERR under the Non Profit Relief Fund, as provided for under the CARES Act.
- St. Charles School was awarded approximately \$33 (thousand) from GOFERR under the Special Ed Provider Relief Fund, as provided for under the CARES Act.
- Liberty House was awarded approximately \$1.1 million in funding from GOFERR. This was a subrecipient award allocated to Liberty House by another agency under the CARES Act. The grant funds are specifically for the support of service members, veterans and/or their families in New Hampshire, principally by providing certain programs and services to address the increased adverse effects of homelessness and/or mental health issues that past or current military service members and their families experienced due to the COVID-19 pandemic.

Distributions from the Provider Relief Fund and GOFERR are not subject to repayment, provided the Organization is able to attest to and comply with the terms and conditions of the funding, including demonstrating that the distributions received have been used for COVID-19 related expenses or lost revenue attributable to COVID-19. Such payments are accounted for as government grants. Based on an analysis of the compliance and reporting requirements of the Provider Relief Fund and GOFERR and the impact of the pandemic on operating results through March 31, 2021, the Organization recognized approximately \$7.4 million related to these funds, which is recorded within revenue, gains and other support in the combined statements of activities for the year ended March 31, 2021.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

Years Ended March 31, 2021 and 2020

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

The Organization will continue to monitor compliance with the terms and conditions of the Provider Relief Fund, GOFERR grants, and other potential assistance programs and available grants, and the impact of the pandemic on revenues and expenses. If the Organization is unable to attest to or comply with current or future terms and conditions, the Organization's ability to retain some or all of the distributions received may be impacted.

Subsequent Events

Events occurring after the statement of financial position date are evaluated by management to determine whether such events should be recognized or disclosed in the combined financial statements. Management has evaluated subsequent events through July 13, 2021 which is the date the combined financial statements were available to be issued.

Subsequent to year end, on April 21, 2021, the Organization entered into various promissory notes for unsecured loans in an amount totaling approximating \$6.1 million under the second draw provisions of the Paycheck Protection Program (PPP) established by the CARES Act and administered by the U.S. Small Business Administration (SBA). The PPP provides for loans to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying business. The loans and accrued interest are potentially forgivable as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities during a specified period beginning on the date of receipt of the PPP loan and ending no later than September 30, 2021. The amount of loan forgiveness will be reduced if the borrower terminates employees or reduces salaries during the measurement period. The unforgiven portion of the PPP loan bears interest at 1%, with a deferral of payments of principal and interest until the SBA remits the Organization's loan amount to the lender or ten months following the covered period. The loans may be prepaid at any time without penalty and mature in April 2026. Management of the Organization believes that the entire \$6.1 million loan will be forgiven by the SBA during the fiscal year ended March 31, 2022.

Subsequent to year end, on May 1, 2021, the Organization reissued the 2015 and 2018 NHHEFA Bonds at the amounts outstanding as of that date totaling \$12,181 and \$3,032, respectively. The interest rate on the 2015 bonds was reset effective May 14, 2021 to 2.22%, with an interest reset date of May 14, 2026. The interest rate on the 2018 bonds was reset effective May 14, 2021 to 2.20% through the initial mandatory tender date on May 14, 2026.

Subsequent to year end, on May 31, 2021, the Organization entered into a program and acquisition agreement to acquire the programs and assets of New Generation, Inc., a nonprofit organization in New Hampshire that operates a shelter home for pregnant women and parenting homeless women and their infants in Greenland, New Hampshire. There was no consideration paid for the acquisition, and the Organization received net assets with an estimated fair value of approximately \$950 (thousand).

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

Years Ended March 31, 2021 and 2020

2. Liquidity and Availability

At March 31, 2021, the Organization has \$27,522 of financial assets available within one year of the statement of financial position date to meet cash needs for general expenditure. These financial assets consist of unrestricted cash of \$21,229, accounts receivable of \$4,743 and a grant receivable of approximately \$1,550. None of these financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the statement of financial position date. The Organization's goal is generally to structure its financial assets to be available as its general expenditures, liabilities and other obligations become due. As part of its liquidity plan, excess cash is invested in higher yield cash and cash equivalents, including time deposit accounts. In addition, as previously discussed, the Organization has board designated net assets without donor restrictions totaling \$16,663 at March 31, 2021 that may be utilized to help fund both operational needs and/or capital projects, as necessary.

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

3. Annual Campaign

The annual campaign to raise funds by voluntary contributions from individuals and businesses throughout the State of New Hampshire begins in April of each year. For the years ended March 31, 2021 and 2020, recorded contributions of \$3,793 and \$3,431, respectively, included amounts collected by parishes of the Diocese of Manchester, New Hampshire (the Diocese) on behalf of the Organization.

4. Investments

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

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

Investments that individually exceed 10% of total investments include the State Street Russell 3000 Screened Index Non-Lending Common Trust Fund at March 31, 2021. Investments that individually exceed 10% of total investments include the Silchester International Investors Tobacco Free International Value Equity Trust and the State Street Russell 3000 Screened Index Non-Lending Common Trust Fund at March 31, 2020.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

Years Ended March 31, 2021 and 2020

5. Related Party Transactions

Through October 2020, the Organization's main office was located in facilities owned and shared by the Diocese, an organization related through common governance. The Organization reimburses the Diocese for a portion of the operating costs of the facility, which amounted to approximately \$74 in 2021 and \$123 in 2020. The Organization also pays premiums for property, liability and automobile insurance to the Diocese. The Diocese is self-insured up to a maximum amount per occurrence and has secured insurance to provide for losses over this amount. The premiums are expensed by the Organization over the term of coverage. Total property, liability and automobile insurance billed by the Diocese was \$1,135 and \$1,129 in 2021 and 2020, respectively, of which \$64 was included in gain/loss from discontinued operations in 2020. See note 15.

The Organization's professional liability insurance provides coverage on a claims-made basis. As of March 31, 2021, there were no known malpractice claims outstanding which, in the opinion of management, will be settled for amounts in excess of insurance coverage nor are there any unasserted claims or incidents for which a loss accrual has not been made. The Organization intends to continue this coverage through the Diocese and anticipates that such coverage will remain available.

6. Retirement Plan

The Organization has a contributory defined contribution retirement plan. The Organization's eligible employees may participate in this plan by deferring a portion of their pay as plan contributions. The Organization also makes contributions to the plan equal to 3% of the eligible employees' gross wages. The total expense for the years ended March 31, 2021 and 2020 was \$721 and \$677, respectively.

7. Commitments

The Organization rents office space throughout the State of New Hampshire under long-term and tenant at will agreements from various religious organizations and third parties. The total rent expense for the years ended March 31, 2021 and 2020 was \$271 and \$223, respectively, for these leases. In addition, the Organization leased land for \$25 in both 2021 and 2020, under a lease which expires in 2083. The Organization also leased three vehicles under agreements that expire in 2025. Vehicle lease payments totaled \$64 in 2021 and 2020. The following is a summary of noncancelable future minimum rent payments for the above leases for each of the next five years ending March 31 and thereafter:

2022	\$ 311
2023	266
2024	265
2025	240
2026	236
Thereafter	<u>3,438</u>
	<u>\$4,756</u>

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

Years Ended March 31, 2021 and 2020

8. Compensated Absences

It is the Organization's policy to accrue for compensated absences as time is earned based upon length of employment. Effective July 1, 2016, the maximum accrual for most employees at the Organization is capped at one year of accrued and unused compensated absences. An accrual for compensated absences, inclusive of vacation, earned but not taken of \$1,252 in 2021 and \$1,175 in 2020 has been included in the accompanying combined statements of financial position.

9. Assets Held for Restrictive Purposes

Other assets held for permanently restricted purposes consisted of the following at March 31:

	<u>2021</u>	<u>2020</u>
Cash – operating account	\$394	\$394
Certificate of deposit	<u>2</u>	<u>2</u>
	<u>\$396</u>	<u>\$396</u>

10. Long-Term Debt

In August 2015, the New Hampshire Health and Education Facilities Authority (NHHEFA) issued \$15.5 million of bonds which were purchased by a local bank in a private placement. The proceeds of the bond were then loaned to the Organization. The loan is collateralized by a security interest in all of the business assets of the Organization, as defined, which include accounts receivable, inventory, equipment, furniture and gross receipts. The loan is also collateralized by a mortgage lien on the land and buildings of Mt. Carmel, St. Ann and St. Teresa. The loan carries an initial fixed interest rate of 2.93% through August 1, 2030 and requires monthly installments for principal and interest based on a 25-year amortization period. The maturity date of the bond is August 1, 2045, however, the bond provides for a tender date on August 1, 2030. At the tender date, the bank that purchased the bond may renegotiate the interest rate or other terms of the bond. The bank may waive the mandatory tender, at its discretion, if the Organization submits a request not earlier than two years prior to the mandatory tender date. The bond can be repaid at any time provided the Organization gives the bank 30 days' notice. The outstanding balance related to this bond issuance totaled \$12,252 and \$13,093 at March 31, 2021 and 2020, respectively.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

Years Ended March 31, 2021 and 2020

10. Long-Term Debt (Continued)

In October 2018, NHHEFA issued revenue bonds not to exceed \$3.1 million, which were purchased by a local bank in a private placement. The bonds were issued to assist the Organization in the funding of certain construction projects at Warde Health Center, including the construction of twenty-one independent living units, and to pay certain costs of issuing the bonds. The bonds are collateralized by a security interest in substantially all of the business assets of the Organization, as defined, which include accounts receivable, inventory, equipment, furniture and gross receipts. The bonds are also collateralized by a mortgage lien on the land and buildings of St. Vincent de Paul. The bonds carry an initial fixed interest rate of 4.11% through October 1, 2028 and require monthly installments for principal and interest beginning April 1, 2020. The maturity date of the bonds is October 1, 2048, however, there is an initial mandatory tender date on October 1, 2028. At the tender date, the bank that purchased the bonds may renegotiate the interest rate or other terms of the bonds. The bank may waive the mandatory tender, at its discretion, if the Organization submits a request not earlier than two years prior to the mandatory tender date. The bonds can be repaid at any time provided that the Organization gives the bank 30 days' notice. The bonds were structured as draw-down bonds and the final draw was to be made no later than April 1, 2020. As of March 31, 2020, the Organization had drawn-down the full amount available under the bonds. The outstanding balance related to this issuance totaled \$3,037 and \$3,095 at March 31, 2021 and 2020, respectively.

The NHHEFA loan agreements contain, among other things, certain restrictions and covenants which must be met by the Organization as to the use of bond proceeds, fixed asset additions and dispositions, the incurring of additional debt, the maintenance of a 1.15 ratio of aggregate income available for debt service to annual debt service, as defined, and the maintenance of minimum days cash on hand of no less than sixty-five days, as defined. The Organization was in compliance with its loan covenants at March 31, 2021 and 2020.

In January 2019, the Organization entered into a loan agreement with the Roman Catholic Bishop of Manchester (RCBM). As discussed above, the Organization had an ongoing construction project at Warde Health Center, which includes providing new residences for retired Roman Catholic priests. RCBM has agreed to assist in funding this renovation by lending the Organization up to \$1.5 million. The term of the loan is for 20 years, with the final payment due and payable on December 31, 2038. The interest rate is fixed at 3%. Every five years during the term of the loan, one-quarter of the loan principal balance will be forgiven by RCBM. If, at any future date, the Organization ceases to operate the residences for retired priests at Warde Health Center during the term of the loan, the then outstanding principal and interest balance will become immediately due and payable to RCBM. As of March 31, 2021 and 2020, RCBM has provided funding to the Organization totaling \$1,500 and \$1,294, respectively, which is reflected within long-term debt in the accompanying combined statements of financial position.

Subsequent to March 31, 2021, the 2015 and 2018 bonds were reissued as described in note 1.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

Years Ended March 31, 2021 and 2020

10. Long-Term Debt (Continued)

The future principal maturities of long-term debt, excluding the RCBM loan, which management of the Organization expects will be forgiven, for the next five years ended March 31 and thereafter are as follows:

2022	\$ 872
2023	725
2024	567
2025	584
2026	600
Thereafter	<u>11,941</u>
	<u>\$15,289</u>

11. Pledges, Contributions and Grants Receivable

Pledges and contributions receivable at March 31, 2021 and 2020 include unconditional promises to give in subsequent years. Management has evaluated the outstanding pledges based on the history of the relationship with the donor and the status of the pledges and has deemed all pledges to be collectible. Pledges receivable with due dates extending beyond one year were discounted at 3.25%. All pledges and contributions receivable are classified as current in the accompanying combined statements of financial position as of March 31, 2021 and 2020 and totaled \$136 and \$321, respectively.

The Food Bank was awarded a grant totaling \$1,550 as of March 31, 2021. The grant was earned in fiscal year 2021 and classified as a grant receivable in the accompanying combined statements of financial position as of March 31, 2021.

The Organization raised a portion of previous capital campaign donations through the New Hampshire Community Development Finance Authority (CDFA). The total funds raised by the CDFA were \$350 (net of CDFA administration fees), which are collateralized by a security interest in the new Food Bank building. The security interest is self-subordinating and will be discharged at the end of a 10-year amortization period which began on December 31, 2012.

12. Fair Value Measurements

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

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

Years Ended March 31, 2021 and 2020

12. Fair Value Measurements (Continued)

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

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

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

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

For the fiscal years ended March 31, 2021 and 2020, the application of valuation techniques applied to similar assets has been consistent. The following presents the balances of assets measured at fair value on a recurring basis at March 31:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>2021</u>				
Cash and cash equivalents	\$ 114	\$ 71	\$ –	\$ 185
Common equity securities	21	–	–	21
U.S. Government and agency obligations	–	203	–	203
Corporate bonds	359	–	–	359
Equity mutual funds	8,758	–	–	8,758
International equity mutual funds	9,278	–	–	9,278
Fixed income mutual funds	14,178	–	–	14,178
Exchange traded funds - other	1,970	–	–	1,970
Exchange traded funds - equity	<u>5,184</u>	<u>–</u>	<u>–</u>	<u>5,184</u>
	<u>\$39,862</u>	<u>\$274</u>	<u>\$ –</u>	40,136
Investments measured at net asset value				<u>15,819</u>
Investments at fair value				<u>\$55,955</u>

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

Years Ended March 31, 2021 and 2020

12. Fair Value Measurements (Continued)

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>2020</u>				
Cash and cash equivalents	\$ 54	\$ 73	\$ —	\$ 127
Common equity securities	14	—	—	14
U.S. Government and agency obligations	—	298	—	298
Corporate bonds	298	—	—	298
Equity mutual funds	4,865	—	—	4,865
International equity mutual funds	4,167	—	—	4,167
Fixed income mutual funds	12,875	—	—	12,875
Exchange traded funds - other	1,611	—	—	1,611
Exchange traded funds - equity	2,402	—	—	2,402
Real estate investment trust	26	—	—	26
	<u>\$26,312</u>	<u>\$371</u>	<u>\$ —</u>	26,683
Investments measured at net asset value				<u>14,222</u>
Investments at fair value				<u>\$40,905</u>

Investments measured at net asset value (NAV) include an equity mutual fund at March 31, 2021 and 2020 and a pooled international equity fund at March 31, 2020. The NAV is based on the fair value of the underlying investments of the fund. The NAV is used as a practical expedient to estimate fair value. The equity mutual fund invests with the objective of approximating, before expenses, the Russell 3000 Index, over the long term and implements a screen of certain social and environmental criteria. The pooled international equity fund invests in a diversified portfolio of equity securities of non-tobacco companies located in any country other than the United States.

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

	<u>Fair Value</u>	<u>Unfunded Commitment</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
<u>2021</u>				
Equity market fund	<u>\$15,819</u>	—	Daily	N/A
<u>2020</u>				
Equity market fund	\$ 9,803	—	Daily	N/A
Pooled international equity fund	<u>4,419</u>	—	Monthly	6 business days
	<u>\$14,222</u>			

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

Years Ended March 31, 2021 and 2020

13. Donor-Designated Endowments

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

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

All of the Organization's endowment funds are donor-restricted. The Organization does not have any board-designated or endowments without donor restrictions at March 31, 2021 and 2020. The endowment net assets as of March 31, 2021 and 2020 are as follows:

	<u>With Donor Restrictions</u>
<u>2021</u>	
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	\$ 2,061
Accumulated investment gains	<u>518</u>
	<u>\$ 2,579</u>
<u>2020</u>	
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	\$ 2,061
Accumulated investment losses	<u>(60)</u>
	<u>\$ 2,001</u>

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

Years Ended March 31, 2021 and 2020

13. Donor-Designated Endowments (Continued)

The changes in endowment net assets for the years ended March 31, 2021 and 2020 are as follows:

	<u>With Donor Restrictions</u>
Endowment net assets, March 31, 2019	\$ 2,196
Investment loss, net	(161)
Amounts appropriated for expenditure	<u>(34)</u>
Endowment net assets, March 31, 2020	2,001
Investment gain, net	678
Amounts appropriated for expenditure	<u>(100)</u>
Endowment net assets, March 31, 2021	<u>\$ 2,579</u>

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

Spending Policy: The Organization has a policy of appropriating for distribution each year an amount not to exceed 7% of its endowment fund's average fair value of the prior 12 quarters through the fiscal year end preceding the fiscal year in which the distribution is planned. In establishing this policy, the Organization considered the long-term expected return on its investment assets, the nature and duration of the individual endowment funds, some of which must be maintained in perpetuity because of donor-restrictions, the possible effects of inflation, and the provisions of SPMIFA. The Organization has integrated SPMIFA to permit spending from underwater endowments in accordance with prudent measures required by law. No such spending occurred in 2021 and 2020.

NEW HAMPSHIRE CATHOLIC CHARITIES
NOTES TO COMBINED FINANCIAL STATEMENTS

Years Ended March 31, 2021 and 2020

13. Donor-Designated Endowments (Continued)

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires the Organization to retain as a fund of permanent duration. Deficiencies of this nature are reported in net assets with donor restrictions. At March 31, 2021, there were no deficiencies in individual donor-restricted endowment funds. The aggregate deficiency between the fair value of the investments of the endowment fund at March 31, 2020 and the level required by donor stipulation was \$60. The aggregate fair value of funds with deficiencies was \$2,001 and the amount of the original endowment donations required to be maintained was \$2,061 at March 31, 2020. These deficiencies resulted from unfavorable market fluctuations as well as continued appropriation for expenditures that were deemed prudent by the Board under the currently adopted spending policy.

14. Major Suppliers

As a member of Feeding America, the national network of food banks, the Food Bank gains access to otherwise unattainable food donations and potential funding. The Food Bank is able to use the national resources of Feeding America to negotiate wholesale food prices and supply their agencies with high-value items at a substantial discount. Partner retailers who only donate to Feeding America members made food donations to the Food Bank totaling approximately \$7,039 and \$12,563 for the years ended March 31, 2021 and 2020, respectively. These donations represented approximately 40% and 64% of the total donated food received for the years ended March 31, 2021 and 2020, respectively.

15. Discontinued Operations

On December 13, 2018, the Organization entered into an asset purchase agreement with an unrelated entity for the sale of Good Shepherd totaling \$4 million. The sale closed on May 15, 2019 and the Organization recognized a gain on the sale in fiscal year 2020 of approximately \$3.3 million. All activity in relation to the operations of Good Shepherd has been recorded as discontinued operations within the combined statement of activities for the year ended March 31, 2020. The cash flow activity of Good Shepherd is presented in the combined results within the combined statement of cash flows for the year ended March 31, 2020.

Summary statement of activities for Good Shepherd for the year ended March 31, 2020 is as follows (before eliminations):

Revenue, gains and other support	\$ 561
Operating expenses	(1,835)
Investment income, net	363
Gain on sale	<u>3,302</u>
Change in net assets before transfers to affiliates	2,391
Transfers to affiliates	<u>(6,019)</u>
Total change in net assets	<u>\$ (3,628)</u>

Change in net assets before transfers to affiliates and after eliminations for Good Shepherd was \$3,141 for the year ended March 31, 2020. Depreciation expense for Good Shepherd was \$17 for the year ended March 31, 2020.

NEW HAMPSHIRE CATHOLIC CHARITIES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended March 31, 2021

<u>Federal Grantor/Pass Through Grantor/Program or Cluster Title</u>	<u>Direct Award or Pass-Through Award Identifying Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Corporation for National and Community Service: Direct program: AmeriCorps VISTA	19VSAHN001	94.013	\$ 36,682
U.S. Department of Agriculture: Passed through the NH Department of Education: Summer Food Service Program for Children	N/A	10.559	29,832
U.S. Department of Justice: Passed through the NH Department of Justice: Crime Victim Assistance (VOCA)	02-20-20-201510-5021-072	16.575	179,081
U.S. Department of Transportation: Passed through the NH Department of Transportation: Enhanced Mobility of Seniors and Individuals with Disabilities	N/A	20.513	29,543
U.S. Department of Treasury: Passed through Swim with a Mission: Coronavirus Relief Fund: Veteran Programs	COVID-19	21.019*	1,060,000
Passed through the NH Department of Education and the Governor's Office Emergency Relief and Recovery (GOFERR): Coronavirus Relief Fund: Special education Providers	COVID-19	21.019*	13,808
Passed through GOFERR: Coronavirus Relief Fund: Healthcare System Relief Fund – Long-Term Care Provider	COVID-19	21.019*	1,548,227
Passed through the NH Department of Health and Human Services and GOFERR: Coronavirus Relief Fund: Long-Term Care Facility COVID-19 Testing Program	COVID-19	21.019*	<u>690,800</u>
Total U.S. Department of Treasury			3,312,835

NEW HAMPSHIRE CATHOLIC CHARITIES

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

Year Ended March 31, 2021

<u>Federal Grantor/Pass Through Grantor/Program or Cluster Title</u>	<u>Pass-Through Award Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
U.S. Department of Health and Human Services: Passed through the NH Department of Health and Human Services: Epidemiology and Laboratory Capacity for Infectious Diseases - Coronavirus Aid, Relief and Economic Security Grant	05-95-90-903010-19010000	93.323	\$ <u>134,900</u>
Total Federal Expenditures			\$ <u>3,722,873</u>

* Major Program

See notes to this schedule.

NEW HAMPSHIRE CATHOLIC CHARITIES

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended March 31, 2021

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) summarizes the federal grant activity of New Hampshire Catholic Charities, d/b/a Catholic Charities New Hampshire (the Organization) for the year ended March 31, 2021, and is presented on the accrual basis of accounting. The Schedule includes all applicable federal grants for the Organization. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Since the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, results of operations, changes in net assets or cash flows of the Organization.

For purposes of the Schedule, federal awards include all grants, contracts and similar agreements entered into directly between the Organization and agencies and departments of the federal government and all subawards to the Organization by nonfederal organizations pursuant to federal grants, contracts and similar agreements.

2. Summary of Significant Accounting Policies

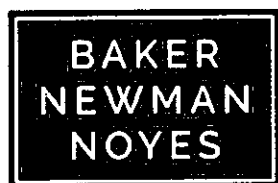
Expenditures for direct costs are recognized as incurred using the accrual method of accounting and the cost accounting principles contained in Uniform Guidance, as applicable. Under these cost principles, certain types of expenditures are not allowable or are limited as to reimbursement. The categorization of expenditures by program included in the Schedule is based upon the Catalog of Federal Domestic Assistance (CFDA). The Organization has elected to use the de minimis indirect cost rate of 10% as allowed under the Uniform Guidance. No grant monies expended and reported within the Schedule were passed-through to subrecipients.

3. Pass-Through Awards

The Organization receives certain federal awards in the form of pass-through awards. Such amounts received as pass-through awards are specifically identified on the Schedule.

4. Donated Personal Protective Equipment (PPE) (Unaudited)

During the year ended March 31, 2021, the Organization did not receive donated PPE.



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

To the Board of Trustees
New Hampshire Catholic Charities

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the combined financial statements of New Hampshire Catholic Charities, d/b/a Catholic Charities New Hampshire (the Organization), which comprise the combined statement of financial position as of March 31, 2021, and the related combined statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the combined financial statements, and have issued our report thereon dated July 13, 2021.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's combined 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.

To the Board of Trustees
New Hampshire Catholic Charities

Compliance and Other Matters

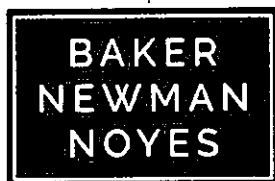
As part of obtaining reasonable assurance about whether the Organization's combined financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

Baker Newman & Noyes LLC

Manchester, New Hampshire
July 13, 2021



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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER
COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Trustees
New Hampshire Catholic Charities

Report on Compliance for Each Major Federal Program

We have audited New Hampshire Catholic Charities', d/b/a Catholic Charities New Hampshire (the Organization) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended March 31, 2021. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of 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 the Organization's 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 of the 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 the Organization's 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 the Organization's compliance.

To the Board of Trustees
New Hampshire Catholic Charities

Opinion on Each Major Federal Program

In our opinion, the Organization 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 March 31, 2021.

Report on Internal Control Over Compliance

Management of the Organization is 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 the Organization's 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 the Organization's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the 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.

Baker Newman & Noyes LLC

Manchester, New Hampshire
January 20, 2022

NEW HAMPSHIRE CATHOLIC CHARITIES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended March 31, 2021

I. Summary of Auditors' Results

Combined Financial Statements:

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

Unmodified

Internal control over financial reporting:

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

___ yes X no
 ___ yes X none reported

Noncompliance material to financial statements noted?

___ yes X no

Federal Awards:

Internal control over major programs:

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

___ yes X no
 ___ yes X none reported

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

Unmodified

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

___ yes X no

Identification of Major Programs:

CFDA # Name of Federal Program or Cluster

21.019	U.S. Department of Treasury: Passed through Swim with a Mission: Coronavirus Relief Fund: Veteran Programs
21.019	Passed through the NH Department of Education and the Governor's Office Emergency Relief and Recovery (GOFERR): Coronavirus Relief Fund: Special education Providers
21.019	Passed through GOFERR: Coronavirus Relief Fund: Healthcare System Relief Fund – Long-Term Care Provider
21.019	Passed through the NH Department of Health and Human Services and GOFERR: Coronavirus Relief Fund: Long-Term Care Facility COVID-19 Testing Program

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

___ yes X no

NEW HAMPSHIRE CATHOLIC CHARITIES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

Year Ended March 31, 2021

II. Financial Statement Findings

None.

III. Findings and Questioned Costs for Federal Awards

None.

NEW HAMPSHIRE CATHOLIC CHARITIES
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended March 31, 2021

There were no reported findings from the prior period.

100 William Loeb Drive, Unit 3
Manchester, NH 03109-5324
T: 603-669-3030/ 1-800-562-5249
F: 603-626-1252
W: cc-nh.org



Moving Lives Forward

BOARD OF TRUSTEES/ KEY ADMINISTRATIVE STAFF

Board Member / Affiliations

Most Rev. Peter Anthony Libasci, DD / Chair / Roman Catholic Diocese of Manchester (ex officio)
Very Rev. Jason Jalbert / Vicar General / Roman Catholic Diocese of Manchester (ex officio)
Anu R. Mullikin / Vice Chair / Devine Millimet
Russ Ouellette / Deputy Vice Chair / Sojourn Partners
Kevin F. Barrett, CPA / Secretary / Management & financial consultant
Dn. Rick Hilton / Treasurer / St. Katherine Drexel Parish
Thomas E. Blonski / President and CEO / Catholic Charities New Hampshire (ex officio)
Adam Coughlin / York IE
Kate Baker Demers / Children's Scholarship Fund New Hampshire
Dr. Kevin P. Desrosiers / Elliot Hospital and Elliot Medical Group's Acute Care Services
Patrick H. Ford, III / Lodging Econometrics
Dr. Susan D. Huard / Community College System of NH
Tina Legere / Catholic Medical Center
Jeff McLean / Jeff McLean, LLC
Catharine Mirabile / CGI Business Solutions
John Patenaude / Retired
E.J. Powers / Montagne Communications
Rev. Tom Steinmetz / Our Lady of the Cedars Church

New Hampshire Catholic Charities Administrative Staff

Leadership Team:

Thomas E. Blonski, President & CEO
Dominique A. Rust, Vice President & COO
David Hildenbrand, CFO
David Twitchell, Vice President of Human Resources
Alain Bernard, Assistant Vice President of Healthcare Services
Steven Knight, Assistant Vice President, Program & Mission Integrity
Jeff K. Lefkovich, Executive Director, Real Estate Services
David Danielson, Compliance Officer
Michael McDonough, Executive Director of Marketing and Communications
Karen Moynihan, Vice President of Philanthropy

Directors:

Elsy Cipriani, Executive Director, New Generation
Marc Cousineau, Director of Parish & Community Services
Sr. Mary Agnes Dombroski, Executive Director, St. Charles School
Sandra Faber, Executive Director, Monadnock at Home
Scott Fitzpatrick, Director of Grants
Neil Funcke, Director of Technology
Dennis Gichana, Director of Operations, NH Food Bank
Rosemary Hendrickx, Director of Development Operations
Tracey Lane, Executive Director, St. Jacinta Healthcare Staffing
Eileen Liponis, Executive Director - New Hampshire Food Bank
Brian May, Director of Accounting
Nancy Mellitt, Development Director, NH Food Bank
Jeff Nelson, Executive Director, Liberty House
Michal Waterman, Director of Human Resources
James Wilkie, Executive Director, CareGivers

Key Personnel and Salaries

Kimberly George, J.D. - Project Manager: \$91,328 annual salary

Basra Mohamed, J.D. - Supervising Attorney: \$64,355 annual salary

To be hired - Project Attorney: \$60,000 annual salary

Gregory Malone - Project Paralegal: \$43,680 annual salary

KIMBERLY GEORGE

kgeorge@nh-cc.org

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

Experience

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

Managing Attorney

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

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

CATHOLIC CHARITIES OF BOSTON, Somerville, MA

Volunteer Attorney (1996)

Legal Intern (1995)

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

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

Law Clerk

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

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

Law Clerk

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

Education

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

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

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

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

Recognition

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

Admissions

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

Associations

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

Presentations

Community Presentations on Immigration Law, throughout New Hampshire

Basra S. Mohamed, Esq.

EXPERIENCE

Commissioner, New Hampshire Human Rights Commission, Concord, NH, April 2020- Present

- Reviews and investigates complaints regarding discrimination in employment, housing and public accommodations under both state and federal laws;
- Negotiates settlements between complainants and respondents;
- Holds public administrative law trials (hearings) in cases not settled.

Managing Attorney, Catholic Charities NH, Manchester, Nashua, NH, November 2016 - Present

- Manages Victims of Crimes Act grant project—i.e. grant management, and supervision of staff under the grant (both attorneys and non-attorneys);
- Reviews grant documents and contracts and conducts quarterly grant reports for the department of justice on behalf of the agency.
- Represents clients before court and immigration law adjudicating agencies;
- Represents clients for various immigration benefits such as VAWA, U Visa, T Visa, Special Immigrant Juvenile, Bond cases from immigration detention, as well as cancellation of removal, etc;
- Trains staff on immigration law, intake, and victims benefits;
- Counsels family law and criminal law attorneys on immigration matters;
- Trains crisis centers and shelters serving victims with immigration need;
- Manages routine outreach and support to DV shelters as well as law enforcement agencies;
- Teaches at UNH Law Immigration Clinic at end of every semester from 2016- Spring 2019.

Immigration Attorney, Catholic Charities NH, Manchester, Nashua, NH, April 2016 – November 2016

- Represented victims of crimes with various complex issues and needs in immigration;
- Specialized in immigration relief for undocumented immigrants who are victims of crimes—for benefits such as VAWA, U visa, T visa, employment authorization, special waivers as well as other family-based immigration benefits such as adjustment of status, naturalization, and consular processing, etc;
- Represented clients in immigration proceedings and before USCIS as well other immigration law adjudicating agencies;
- Collaborated with DV shelters and law enforcement agencies in representing and serving victims of domestic violence and sexual assault;
- Advocated for clients through the judicial system and law enforcement agencies both in and out of state in obtaining certifications for clients' immigration applications.

BAR ADMISSION

Member in good standing of the New Jersey Bar. (can waive into any other State Bar)

EDUCATION

University of New Hampshire School of Law, Concord, NH

Juris Doctor, May 2015

Middle Tennessee State University, Murfreesboro, TN

Bachelor of Science, Political Science – Pre-Law, Minor in Philosophy, May 2011

VOLUNTEER ACTIVITIES

ORIS, Manchester, NH, Board Member, October 2019- Feb 2020

New American Africans, Concord, NH, Secretary and Executive Committee Member, June 2019 – September 2019; Board Member, Fall 2016 - May 2019

Manchester Public Library, Tutor at Learn to Read, March 2018 – March 2020

LANGUAGES

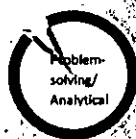
Fluent in Somali



GREGORY M. MALONE

PARALEGAL

Current paralegal studies student with five years' experience in child advocacy, investigations, and depth and breadth of complimentary career experiences. Organized and dedicated worker with analytical thinking and strategic planning skills; taking pride in the quality and accuracy of



work product. Possess comprehensive understanding of the legal aspect of child advocacy. Recognized by several peers, families, and professionals as being an outstanding child protective investigator. Seeking to bring work experience, professionalism and academic training to Catholic Charities as a Paralegal.

CONTACT

EDUCATION

CERTIFICATE

Paralegal Studies

NHTI | Concord, NH | Presently

GPA 3.85 Current

NON-DEGREE

Paralegal Studies

PHSC | New Port Richey, FL | 2018

GPA 3.66 | invited to join Phi Kappa

BACHELOR OF ARTS

Criminal Justice — maritime law enforcement

APUS | Charles Town, WV | 2015

ASSOCIATE OF APPLIED SCIENCE

Criminal Justice

TTC | Charleston, SC | 2014

ASSOCIATE OF ARTS — transferred

Homeland Security

BCTC | Winchester, KY | 2010

GPA 3.778 | twice listed on Dean's list

CERTIFICATE

Drafting

SCC | Versailles, IN | 1997

HARD SKILLS

Investigations

Interviewing

Legal Writing

Legal Research

Microsoft Office

Dragon Dictation Software

EXPERTISE AND PROFICIENCIES

CREATIVITY

Developed creative solutions while working with families to maintain safety, permanency, and well-being of the child, such as, creating a safety plan and checkoff list for families to gauge their progress completing case plan goals.

EFFICIENCY

Self-motivated investigator.

Diligent and resourceful in conducting interviews and gathering evidence; remaining goal oriented and result driven.

Experience with planning and quick decision making in critical situations while occupied with children in unsafe situations.

RECOGNITION

Acknowledged by the Honorable Judge Lynn Tepper, 6th Judicial Circuit Court, Pasco County, Florida as being "fastidious" in my follow-through, and being an excellent case manager.

Recognized by Sally White from Lake Sumter Child Advocacy Center for a superior job well-done for persevering and completing a thorough investigation of child sexual abuse, which lead to an arrest.

Acknowledged by Daintre Warren, NH Child Welfare Education Program Assistant Director, as being an exceptionally talented child protective investigator.

MANAGEMENT

Managed 60+ assessment caseload requiring assessing and prioritizing competing demands, time management skills, and strong people skills.

Was tasked with mentoring new employees struggling with assessment tasks.

Worked well with multiple agencies, multi-disciplinary teams, families, and colleagues.

COMMUNICATION

Trustworthy in handling confidential information.

Strong verbal and written communication; producing factual and detailed oriented court documents.

Wrote closing letters, *ex-Parte* Motion for Protective Custody, Affidavit to Support the Petition, UCCJEA, drafted Petitions for Abuse and Neglect, Motions to Amend the Petition, Case Plans, Status Review Report, Judicial Review Report, Shelter Orders, Notice of Related Cases (NORC), and Take Into Custody Order (TICO).

PROFESSIONAL EXPERIENCES

Recent Child Protection and Court Experiences

Feb — Aug 2020
Child Protective Services Worker III — Family Service
NH DCYF | Concord District | Concord, NH

Dec 2018 — Feb 2020

CPSW II & III — Assessment Worker

NH DCYF | Claremont District | Claremont, NH

July — Dec 2017

Case Manager

YFA | Pasco County | Dade City FL

Mar — July 2017

Child Protective Investigator — Child Investigations

FL DCF | Sumter County | Wildwood, FL

Jan — Oct 2016

Child Protective Investigator — Child Investigations

FL DCF | Citrus County | Inverness, FL

Volunteer Experiences and Internship

Jan 2015 — Jul 2015

Cass Elias McCarter Guardian *ad Litem* Program

SC GAL | Charleston County | Charleston, SC

Jun 2014 — Jan 2015

Cass Elias McCarter Guardian *ad Litem* Program

SC GAL | Berkeley County | Moncks Corner, SC

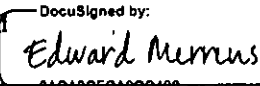
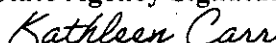
Jun — Aug 2013

Intern — Charleston Police Dept. Marine Patrol
Charleston Police Dept. | Charleston, SC

GRANT AGREEMENT

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

I. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		1.2. State Agency Address 33 Capitol Street, Concord, NH 03301	
1.3. Grantee Name Mary Hitchcock Memorial Hospital		1.4. Grantee Address One Medical Center Drive Lebanon, NH 03756	
1.5. Grantee Phone # (603) 653-9012	1.6. Account Number 02-20-20-201510- 2479-072-500575	1.7. Completion Date 09/30/2023	1.8. Grant Limitation \$ 280,220
1.9. Grant Officer for State Agency Kathleen Carr		1.10. State Agency Telephone Number (603) 271-3658	
If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Grantee Signature  DocuSigned by: Edward Merrens 3A0A30F0A000430...		1.12. Name & Title of Grantee Signor 1 Edward Merrens Chief Clinical Officer	
Grantee Signature 2		Name & Title of Grantee Signor 2	
Grantee Signature 3		Name & Title of Grantee Signor 3	
1.13. State Agency Signature(s) 		1.14. Name & Title of State Agency Signor(s) Kathleen Carr, Director of Administration	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: <i>Takhmina Rakhmatova</i> Assistant Attorney General, On: 5/18/2022			
1.16. Approval by Governor and Council (if applicable) By: _____ On: ____ / ____ / ____			

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



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

4. EFFECTIVE DATE; COMPLETION OF PROJECT.

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

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

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

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

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

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

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

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

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

7. RECORDS AND ACCOUNTS.

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

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions.

8. PERSONNEL.

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

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

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

9. DATA; RETENTION OF DATA; ACCESS.

9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations,

computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

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

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

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

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

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

11. EVENT OF DEFAULT; REMEDIES.

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

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

11.1.2 Failure to submit any report required hereunder; or

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

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

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

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

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

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

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

12. TERMINATION.

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

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

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

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

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

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

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EXHIBIT A

-SPECIAL PROVISIONS-

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

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

- a) Provision 8.2 is deleted and replaced with the following: Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, Grantee's personnel who are engaged in performance of the Project shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.
- b) Provision 8.3 delete the following: In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.
- c) Provision 12.1 is deleted and replaced with the following:
In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than thirty (30) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.
- d) Provision 20 is deleted and replaced with the following:
AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency unless no such approval is required under the circumstances pursuant to State law, rule or policy. In the event the State wishes to change the location(s) in which the services are performed by the Contractor hereunder, in whole or in part, the State shall provide Contractor with reasonable advance written notice of the same. Thereafter, the parties shall meet in good faith in order to mutually agree upon possible adjustments to the terms and conditions, if required, which shall be documented In the form of an amendment to this Agreement in accordance with this Section.
- e) Provision 17.1.1 is deleted and replaced with the following:
Statutory workers' compensation and professional liability insurance for all employees engaged in the performance of the Project, and

EXHIBIT A

- Special Conditions-

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

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

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

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

5. The Subrecipient agency agrees that, should they employ a former member of the NH Department of Justice (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.

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EXHIBIT A

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

7. 2 CFR 200 as amended (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards)

are considered legally binding and enforceable documents under this contract. The DOJ reserves the right to use any legal remedy at its disposal including, but not limited to, disallowance of costs or withholding of funds.

8. To the extent required to comply with 2 CFR 200, Subpart F - Audit Requirements, Subrecipient shall complete an audit at the end of the Subrecipient's fiscal year ending after June 30, 2022

The audit report shall include a schedule of prior year's questioned costs along with a response to the current status of the prior year's questioned costs. Copies of all management letters written as a result of the audit along with the audit report shall be forwarded to DOJ within one month of the time of receipt by the Subrecipient accompanied by an action plan, if applicable, for each finding or questioned cost.

9. The costs charged under this contract shall be determined as allowable under the direct cost principles

detailed in 2 CFR 200 Subpart E – Cost Principles.

10. Notwithstanding paragraph 7.1 and 7.2 of the standard provisions,

program and financial records pertaining to this contract shall be retained by the Subrecipient for 5 (five) years from the date of submission of the final expenditure report as per requirements from the Treasury Office of Inspector General.

11. RESTRICTION ON ADDITIONAL FUNDING

It is understood and agreed between the parties that no portion of the "Grant" funds may be used for the purpose of obtaining additional Federal funds under any other law of the United States, except if authorized under that law."

12. ASSURANCES/CERTIFICATIONS

The following are attached and signed: Certification Regarding Drug-Free Workplace Requirements; Certification Regarding Lobbying; Certification Regarding Debarment, Suspension and Other Responsibility Matters; Certification Regarding the Americans With Disabilities Act Compliance; Certification Regarding

Environmental Tobacco Smoke; Assurance of Compliance Nondiscrimination in Federally Assisted Programs; and Certification Regarding the Federal Funding Accountability and Transparency Compliance."

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EXHIBIT A

13. COPELAND ANTI-KICKBACK ACT

All contracts in excess of \$2,000.00 for construction or repair using funds under this grant shall include a provision for compliance with Copeland "Anti-Kickback" Act (18 USC 874) as supplemented in Department of Labor Regulations (29 CFR, Part 3). This Act provides that each Subrecipient, subcontractor or Subrecipient shall be prohibited from inducing, by any means, any person employed in the construction, completion or repair of public work, to give up any part of the compensation to which he is otherwise entitled. The Subrecipient should report all suspected violations to DOJ.

14. PROCUREMENT

Subrecipient shall comply with all provisions of 2 CFR 200 Subpart D – Post Federal Award Requirements – Procurement Standards, with special emphasis on financial procurement (2 CFR 200 Subpart F – Audit Requirements) and property management (2 CFR 200 Subpart D – Post Federal Award Requirements – Property Standards)

15. CLOSE OUT OF CONTRACT

Subrecipient shall submit a final report electronically to the DOJ grant officer by e-mail or other electronic means subsequently designated by DOJ of the uses of the grant funds through June 30, 2023, and shall break down the reporting by facility location at the town level. In the event that Subrecipient has not demonstrated that the grant funds have not been expended for allowable costs of at least the amount of this grant, the excess grant funds shall not be paid and will lapse.

16. Requirement to report actual or imminent breach of personally identifiable information (PII)

Any "subrecipient" at any tier must have written procedures in place to respond in the event of an actual or imminent "breach" (OMB M-17-12) if it (or a subrecipient)--(1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of "personally identifiable information (PII)" (2 CFR 200.79) within the scope of an OJP grant-funded program or activity, or (2) uses or operates a "Federal information system" (OMB Circular A-130).

The subrecipient's breach procedures must include a requirement to report actual or imminent breach of PII to the New Hampshire Department of Justice, Grants Management Unit by the end of the business day in which the breach becomes known.

17. Employment eligibility verification for hiring under the award

1. The recipient (and any subrecipient at any tier) must—

A. Ensure that, as part of the hiring process for any position within the United States that is or will be funded (in whole or in part) with award funds, the subrecipient properly verifies the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. 1324a(a)(1) and (2).

B. Notify all persons associated with any subrecipient who are or will be involved in

EXHIBIT A

activities under this award of both--

1. this award requirement for verification of employment eligibility, and
2. the associated provisions in 8 U.S.C. 1324a(a)(1) and (2) that, generally speaking, make it unlawful, in the United States, to hire (or recruit for employment) certain aliens.

C. Provide training (to the extent necessary) to those persons required by this condition to be notified of the award requirement for employment eligibility verification and of the associated provisions of 8 U.S.C. 1324a(a)(1) and (2).

D. As part of the recordkeeping for the award (including pursuant to the Part 200 Uniform Requirements), maintain records of all employment eligibility verifications pertinent to compliance with this award condition in accordance with Form 1-9 record retention requirements, as well as records of all pertinent notifications and trainings.

2. Monitoring

The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.

3. Allowable costs

To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions designed to ensure compliance with this condition.

4. Rules of construction

A. Staff involved in hiring process

For purposes of this condition, persons "who are or will be involved in activities under this award" specifically includes (without limitation) any and all subrecipient officials or other staff who are or will be involved in the hiring process with respect to a position that is or will be funded (in whole or in part) with award funds.

B. Employment eligibility confirmation with E-verify

For purpose of satisfying the requirement of this condition regarding verification of employment eligibility, any subrecipient may choose to participate in, and use, E-Verify (www.e-verify.gov), provided an appropriate person authorized to act on behalf of the subrecipient uses E-Verify (and follows the proper E-Verify procedures, including in the event of a "Tentative Nonconfirmation" or a "Final Nonconfirmation") to confirm employment eligibility for each hiring for a position in the United States that is or will be funded (in whole or in part) with award funds.

C. "United States" specifically includes the District of Columbia, Puerto Rico, Guam, the Virgin Islands of the United States, and the Commonwealth of the Northern Mariana islands.

D. Nothing in this condition shall be understood to authorize or require any subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

EXHIBIT A

E. Nothing in this condition, including in paragraph 4.B., shall be understood to relieve any subrecipient at any tier, or any person or other entity, of any obligation otherwise imposed by law, including 8 U.S.C. 1324a(a)(1) and (2).

Questions about E-Verify should be directed to DHS. For more information about E-Verify visit the E-Verify website (<https://www.e-verify.gov/>) or email E-Verify at E-Verify@dhs.gov. E-Verify employer agents can email E-Verify at E-VerifyEmployerAgent@dhs.gov.

Questions about the meaning or scope of this condition should be directed to OJP, before award acceptance.

18. The subrecipient agrees to submit quarterly performance reports

On the performance metrics identified by NHDOJ, and in the manner required by NHDOJ. This information on the activities supported by the award funding will assist in assessing the effects that Victim Assistance funds have had on services to crime victims within the jurisdiction.

19. Determination of suitability to interact with participating minors

SCOPE. This condition applies to this award if it is indicated -- in the application for the award (as approved by DOJ)(or in the application for any subaward, at any tier), the DOJ funding announcement (solicitation), or an associated federal statute -- that a purpose of some or all of the activities to be carried out under the award (whether by a subrecipient at any tier) is to benefit a set of individuals under 18 years of age.

Any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status.

The details of this requirement are posted on the OJP web site at <https://ojp.gov/funding/Explore/Interact-Minors.htm> (Award condition: Determination of suitability required, in advance, for certain individuals who may interact with participating minors), and are incorporated by reference here.

20. Certification Regarding EEOP Required

Within 30 days from the date of the award, the Subrecipient will submit for approval, an acceptable Equal Employment Opportunity Plan (EEOP) as required by 28 CFR 42.301 et seq. or a Certification Form to the Office of Civil Rights, Office of Justice Programs, US DOJ at 810 7th Street, NW, Washington, DC 20531. Failure to submit an approved EEOP or Certification of exemption is a violation of the Program Guidelines and Conditions and may result in suspension or termination of funding, until such time as the Subrecipient is in compliance. The EEOP reporting tool and instructions can be found at: https://ojp.gov/about/ocr/faq_eeop.htm

21. Requirements related to "de minimis" indirect cost rate

EXHIBIT A

A recipient that is eligible under the Part 200 Uniform Requirements and other applicable law to use the "de minimis" indirect cost rate described in 2 C.F.R. 200.414(1), and that elects to use the "de minimis" indirect Cost rate, must advise OJP in writing of both its eligibility and its election, and must comply with all associated requirements in the Part 200 Uniform Requirements. The "de minimis" rate may be applied only to modified total direct costs (MTDC) as defined by the Part 200 Uniform Requirements.

EXHIBIT B

-SCOPE OF SERVICES-

1. The 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 including but not limited to expenses for personnel and benefits.
2. The Subrecipient shall be reimbursed by the DOJ based on expenditures described in Exhibit C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.*
3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least five (5) years after the close of the Federal Grant.
4. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
5. All correspondence and submittals shall be directed to:
NH Department of Justice
Grants Management Unit
33 Capitol Street
Concord, NH 03301
603-271-1261 or Tanya.l.pitman@doj.nh.gov

EXHIBIT C

- PAYMENT TERMS-

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT B.
2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.
3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form G-1 section 1.8.
 - 3a. The Subrecipient shall be awarded an amount not to exceed \$280,220.00 of the total Grant Limitation from Governor and Council approval or 07/01/2022, whichever is later, to 06/30/2023, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.
 - 3b. With sufficient reason and under limited circumstances, the Subrecipient may apply for an extension of the grant period for up to three months. The Subrecipient must submit the request in writing. No extension is granted until approval is received by DOJ in writing.
4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval, or after 06/30/2023 or, if a grant extension is approved, after 09/30/2023.

EXHIBIT D

- DRUG-FREE WORKPLACE-

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Subrecipient's representative, as identified in Sections 1.11 of the Grant Agreement execute the following Certification:

Certification Regarding Drug Free Workplace

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989, regulations were amended and published as Part II of the May 25, 1990, Federal Register (pages 21681-21691), and require certification by Subrecipients (and by inference, sub-Subrecipients and sub-Subrecipients), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a Subrecipient (and by inference, sub-Subrecipients and sub-Subrecipients) that is a state may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each grant during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment. Subrecipients using this form should send it to:

Thomas Kaempfer
Department of Justice
33 Capitol St
Concord, NH 03301
Thomas.Kaempfer@doj.nh.gov

- (A) The Subrecipient certifies that it will or will continue to provide a drug-free workplace by:
- (a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the Subrecipient's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - (b) Establishing an ongoing drug-free awareness program to inform employees about—
 - (1) The dangers of drug abuse in the workplace;
 - (2) The Subrecipient's policy of maintaining a drug-free workplace;
 - (3) Any available drug counseling, rehabilitation, and employee assistance programs; and
 - (4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

EXHIBIT D

- (c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
- (d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will—
- (1) Abide by the terms of the statement; and
 - (2) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
- (e) Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
- (f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted—
- (1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - (2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, state, or local health, law enforcement, or other appropriate agency;
- (g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

(B) The Subrecipient may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.
 Place of Performance (street address, city, county, State, zip code) (list each location)

Check ☐ if there are workplaces on file that are not identified here.

Mary Hitchcock Memorial Hospital

July 1, 2022 – September 30, 2023

Subrecipient Name

Period Covered by this Certification

Edward Merrens

Chief Clinical Officer

Name and Title of Authorized Subrecipient Representative

DocuSigned by:

Edward Merrens

5/6/2022

Subrecipient Representative Signature

Date

Subrecipient Initial(s):

Date: 5/6/2022

EXHIBIT E**-LOBBYING-**

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Subrecipient's representative, as identified in Sections 1.11 and 1.12 of the Grant Agreement execute the following Certification:

CERTIFICATION REGARDING LOBBYING


Programs (indicate applicable program covered): American Rescue Plan Act

Contract Period: July 1, 2022 – September 30, 2023

The undersigned certifies, to the best of his or her knowledge and belief, that:

- (1) No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-Subrecipient or sub-Subrecipient).
- (2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-Subrecipient or sub-Subrecipient), the undersigned shall complete and submit Standard Form LLL, "Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-I.
- (3) The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

DocuSigned by:

 8A6A36FCA96G436...
 Subrecipient Representative Signature Chief Clinical Officer
 Subrecipient's Representative Title

Mary Hitchcock Memorial Hospital
 Subrecipient Name

5/6/2022

Date

Subrecipient Initial(s):

Date: 5/6/2022

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EXHIBIT F

-DEBARMENT-

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of Executive Office of the President, Executive Order 12529 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Subrecipient's representative, as identified in Sections 1.11 and 1.12 of the Grant Agreement execute the following Certification:

CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS - PRIMARY COVERED TRANSACTIONS

Instructions for Certification

- (1) By signing and submitting this Grant Agreement, the Subrecipient is providing the certification set out below.
- (2) The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the Subrecipient shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the DOJ determination whether to enter into this transaction. However, failure of the Subrecipient to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
- (3) The certification in this clause is a material representation of fact upon which reliance was placed when DOJ determined to enter into this transaction. If it is later determined that the Subrecipient knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DOJ may terminate this transaction for cause or default.
- (4) The Subrecipient shall provide immediate written notice to DOJ, to whom this Grant is submitted if at any time the Subrecipient learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
- (5) The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76.
- (6) The Subrecipient agrees by submitting this Grant that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DOJ.
- (7) The Subrecipient further agrees by submitting this Grant that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DOJ, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
- (8) A Subrecipient in a covered transaction may rely upon a certification of Subrecipient in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A Subrecipient may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Non-procurement List (of excluded parties).

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Subrecipient Initial(s):

Date: 5/6/2022

EXHIBIT F

- (9) Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a Subrecipient is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

Except for transactions authorized under paragraph 6 of these instructions, if a Subrecipient in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DOJ may terminate this transaction for cause or default.

***Certification Regarding Debarment, Suspension, and Other
Responsibility Matters - Primary Covered Transactions***

- (1) The Subrecipient certifies to the best of its knowledge and belief, that it and its principals:
- (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - (b) have not within a three-year period preceding this Grant been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - (c) are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (1) (b) of this certification; and
 - (d) have not, within a three-year period preceding this Grant, had one or more public transactions (Federal, State or local) terminated for cause or default.
- (2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this Grant.

DocuSigned by:

Edward Memmus

Chief Clinical Officer

Subrecipient Representative Signature

Subrecipient's Representative Title:

Mary Hitchcock Memorial Hospital

5/6/2022

Subrecipient Name

Date

DS
EM

Subrecipient Initial(s):

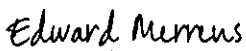
Date: 5/6/2022

EXHIBIT G

**-CERTIFICATION REGARDING THE
AMERICANS WITH DISABILITIES ACT COMPLIANCE-**

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees by signature of the Subrecipient's representative as identified in Sections 1.11 and 1.12 of the Grant Agreement, to execute the following certification:

By signing and submitting this Grant Agreement the Subrecipient agrees to make reasonable efforts to comply with all applicable provisions of the Americans with Disabilities Act of 1990.

<small>DocuSigned by:</small>	
	Chief Clinical Officer
<small>8ACA3CFCA0CC438...</small>	
Subrecipient Representative Signature	Subrecipient's Representative Title

Mary Hitchcock Memorial Hospital	5/6/2022
Subrecipient Name	Date

EXHIBIT H

**-CERTIFICATION
PUBLIC LAW 103-227, PART C
ENVIRONMENTAL TOBACCO SMOKE-**

Public Law 103227, Part C Environmental Tobacco Smoke, also known as the Pro Children Act of 1994, requires that smoking not be permitted in any portion of any indoor facility routinely owned or leased or contracted for by an entity and used routinely or regularly for provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment.

Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

By signing and submitting this Grant Agreement the Subrecipient certifies that it will comply with the requirements of the Act.

The Subrecipient further agrees that it will require the language of this certification be included in any subawards which contain provisions for the children's services and that all Subrecipients shall certify accordingly.

DocuSigned by:
Edward Mermus chief clinical officer
Subrecipient Representative Signature Subrecipient's Representative Title

Mary Hitchcock Memorial Hospital 5/6/2022
Subrecipient Name Date

EXHIBIT I**-Assurance Of Compliance Nondiscrimination In Federally Assisted Programs****OMB Burden Disclosure Statement-**

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget (OMB), Paperwork Reduction Project (1910-0400), Washington, DC 20503.

The Subrecipient agrees to comply with Title VI of the Civil Rights Act of 1964 (Pub. L. 88-352), Title IX of the Education Amendments of 1972, as amended, (Pub. L. 92-318, Pub. L. 93-568, and Pub. L. 94-482), Section 504 of the Rehabilitation Act of 1973 (Pub. L. 93-112), the Age Discrimination Act of 1975 (Pub. L. 94-135), Title VIII of the Civil Rights Act of 1968 (Pub. L. 90-284). In accordance with the above laws and regulations issued pursuant thereto, the Subrecipient agrees to assure that no person in the United States shall, on the ground of race, color, national origin, sex, age, or disability, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity in which the Subrecipient receives Federal assistance.

Applicability and Period of Obligation In the case of any service, financial aid, covered employment, equipment, property, or structure provided, leased, or improved with Federal assistance extended to the Subrecipient by DOJ with federal CARES Act funds, this assurance obligates the Subrecipient for the period during which Federal assistance is extended. In the case of any transfer of such service, financial aid, equipment, property, or structure, this assurance obligates the transferee for the period during which Federal assistance is extended. If any personal property is so provided, this assurance obligates the Subrecipient for the period during which it retains ownership or possession of the property.

Employment Practices Where a primary objective of the Federal assistance is to provide employment or where the Subrecipient's employment practices affect the delivery of services in programs or activities resulting from Federal assistance extended by DOJ, the Subrecipient agrees not to discriminate on the ground of race, color, national origin, sex, age, or disability, in its employment practices. Such employment practices may include, but are not limited to, recruitment, advertising, hiring, layoff or termination, promotion, demotion, transfer, rates of pay, training and participation in upward mobility programs; or other forms of compensation and use of facilities.

Subrecipient Assurance The Subrecipient shall require any individual, organization, or other entity with whom it subcontracts, subgrants, or subleases for the purpose of providing any service, financial aid, equipment, property, or structure to comply with laws and regulations cited above. To this end, the subrecipient shall be required to sign a written assurance form; however, the obligation of both recipient and subrecipient to ensure compliance is not relieved by the collection or submission of written assurance forms.

Data Collection and Access to Records The Subrecipient agrees to compile and maintain

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EXHIBIT I

information pertaining to programs or activities developed as a result of the Subrecipient's receipt of Federal assistance from DOJ. Such information shall include, but is not limited to the following: (1) the manner in which services are or will be provided and related data necessary for determining whether any persons are or will be denied such services on the basis of prohibited discrimination; (2) the population eligible to be served by race, color, national origin, sex, age and disability; (3) data regarding covered employment including use or planned use of bilingual public contact employees serving beneficiaries of the program where necessary to permit effective participation by beneficiaries unable to speak or understand English; (4) the location of existing or proposed facilities connected with the program and related information adequate for determining whether the location has or will have the effect of unnecessarily denying access to any person on the basis of prohibited discrimination; and (5) the present or proposed membership by race, color, national origin, sex, age and disability in any planning or advisory body which is an integral part of the program.

The Subrecipient agrees to submit requested data to DOJ, the U.S. Department of Treasury or OMB regarding programs and activities developed by the Subrecipient from the use of CARES Act funds extended by DOJ upon request. Facilities of the Subrecipient (including the physical plants, buildings, or other structures) and all records, books, accounts, and other sources of information pertinent to the Subrecipient's compliance with the civil rights laws shall be made available for inspection during normal business hours on request of an officer or employee of DOJ, the U.S. Department of Treasury or OMB specifically authorized to make such inspections.

This assurance is given in consideration of and for the purpose of obtaining any and all Federal grants, loans, contracts (excluding procurement contracts), property, discounts or other Federal assistance extended after the date hereof, to the Subrecipient by DOJ including installment payments on account after such date of application for Federal assistance which are approved before such date. The Subrecipient recognizes and agrees that such Federal assistance will be extended in reliance upon the representations and agreements made in this assurance, and that the United States shall have the right to seek judicial enforcement of this assurance. This assurance is binding on the Subrecipient, the successors, transferees, and assignees, as well as the person(s) whose signatures appear below and who are authorized to sign this assurance on behalf of the Subrecipient.

Subrecipient Certification

The Subrecipient certifies that it has complied, or that, within 90 days of the date of the grant, it will comply with all applicable requirements of 10 C.F.R. § 1040.5 (a copy will be furnished to the Subrecipient upon written request to DOJ).

<p><small>DocuSigned by:</small></p> <p><i>Edward Mermus</i></p> <p><small>8A0A80F0A000430...</small></p>	<p>chief clinical officer</p>
<p>Subrecipient Representative Signature</p>	<p>Subrecipient's Representative Title</p>

<p>Mary Hitchcock Memorial Hospital</p>	<p>5/6/2022</p>
<p>Subrecipient Name</p>	<p>Date</p>

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EXHIBIT J

**-CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY
AND TRANSPARENCY ACT (FFATA) COMPLIANCE-**

The Federal Funding Accountability and Transparency Act (FFATA) requires Subrecipients of individual Federal grants equal to or greater than \$30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$30,000 or more. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), DOJ must report the following information for any grant award subject to the FFATA reporting requirements:

- 1) Name of entity
- 2) Amount of award
- 3) Funding agency
- 4) NAICS code for contracts / CFDA program number for grants
- 5) Program source
- 6) Award title descriptive of the purpose of the funding action
- 7) Location of the entity
- 8) Principle place of performance
- 9) Unique identifier of the entity
- 10) Total compensation and names of the top five executives if:
 - a. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - b. Compensation information is not already available through reporting to the SEC.

Subrecipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Subrecipient identified in Section 1.3 of the Grant Agreement agrees to comply with the provisions of the Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (*Reporting Subaward and Executive Compensation Information*), and further agrees to have one of the Subrecipient's representative(s), as identified in Sections 1.11 of the Grant Agreement execute the following Certification:

The below named Subrecipient agrees to provide needed information as outlined above to DOJ and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

EXHIBIT J

DocuSigned by:
Edward Memmus chief clinical officer
 8AC936FGA0GG438...
 Subrecipient Representative Signature Subrecipient's Representative Title

Mary Hitchcock Memorial Hospital 5/6/2022
 Subrecipient Name Date

As the Subrecipient identified in Section 1.3 of the Grant Agreement, I certify that the responses to the below listed questions are true and accurate.

1. The UEI number for your entity is: QYLXERHDAQL4
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

X NO YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

 NO YES

If the answer to #3 above is YES, stop

If the answer to #3 above is NO, please answer the following:

4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____

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 Subrecipient Initial(s):
 Date: 5/6/2022

EXHIBIT K

-EEOP REPORTING, CIVIL RIGHTS COMPLIANCE AND STANDARD ASSURANCES-

I, Edward Merrens [responsible official], certify that

Mary Hitchcock Memorial Hospital has completed the EEO reporting tool

certification within the last two years at: https://ojp.gov/about/ocr/faq_eeop.htm on
May 17, 2022 [date]

It is understood that subrecipients which are exempt from filing the EEOP Utilization Report including non-profits and subrecipients with less than 50 employees must file a declaration claiming exemption at least once every two years with the Office for Justice Programs; Office of Civil Rights at the above web address.

EEOP Training Requirements for Subrecipients

Cathy Brittis Bean [official that completed training] has completed

the EEOP training at <https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm> on:

April 22, 2022 [date]. The EEOP training must be completed at least once every two years.

DOJ Discrimination Complaint Process

If individuals believe they may have been discriminated against by the NH Department of Justice or by an organization that receives federal funding from the NH Department of Justice based on their race, color, national origin, religion, sex, disability, age, sexual orientation or gender identity should print and complete a complaint form that can be found at: [Civil Rights | Grants Management Unit | NH Department of Justice](#)

Subrecipient Discrimination Complaint Process

I further certify that: the Subrecipient will comply with applicable federal civil rights laws that prohibit discrimination in employment and in the delivery of services and has a policy or written procedure in place for accepting discrimination based complaints from employees and program beneficiaries and that policy/procedure must be made publically available to program beneficiaries or prospective beneficiaries.

EXHIBIT K

Certified Standard Assurances

On behalf of the Subrecipient, and in support of this application for a grant or cooperative agreement, I certify under penalty of perjury to the U.S. Department of Justice ("Department"), that all of the following are true and correct:

(1) I have the authority to make the following representations on behalf of myself and the Subrecipient. I understand that these representations will be relied upon as material in any Department decision to make an award to the Subrecipient based on its application.

(2) I certify that the Subrecipient has the legal authority to apply for the federal assistance sought by the application, and that it has the institutional, managerial, and financial capability (including funds sufficient to pay any required non-federal share of project costs) to plan, manage, and complete the project described in the application properly.

(3) I assure that, throughout the period of performance for the award (if any) made by the Department based on the application—

- a. the Subrecipient will comply with all award requirements and all federal statutes and regulations applicable to the award;
- b. the Subrecipient will require all subrecipients to comply with all applicable award requirements and all applicable federal statutes and regulations; and
- c. the Subrecipient will maintain safeguards to address and prevent any organizational conflict of interest, and also to prohibit employees from using their positions in any manner that poses, or appears to pose, a personal or financial conflict of interest.

(4) The Subrecipient understands that the federal statutes and regulations applicable to the award (if any) made by the Department based on the application specifically include statutes and regulations pertaining to civil rights and nondiscrimination, and, in addition—

- a. the Subrecipient understands that the applicable statutes pertaining to civil rights will include section 601 of the Civil Rights Act of 1964 (42 U.S.C. § 2000d); section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794); section 901 of the Education Amendments of 1972 (20 U.S.C. § 1681); and section 303 of the Age Discrimination Act of 1975 (42 U.S.C. § 6102);
- b. the Subrecipient understands that the applicable statutes pertaining to nondiscrimination may include section 809(c) of Title I of the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. § 10228(c)); section 1407(e) of the Victims of Crime Act of 1984 (34 U.S.C. § 20110(e)); section 299A(b) of the Juvenile Justice and Delinquency Prevention Act of 2002 (34 U.S.C. § 11182(b)); and that the grant condition set out at section 40002(b)(13) of the Violence Against Women Act (34 U.S.C. § 12291(b)(13)), which will apply to all awards made by the Office on Violence Against Women, also may apply to an award made otherwise;

EXHIBIT K

- c. the Subrecipient understands that it must require any pass-through subrecipient to comply with all such applicable statutes (and associated regulations); and
- d. on behalf of the Subrecipient, I make the specific assurances set out in 28 C.F.R. §§ 42.105 and 42.204.

(5) The Subrecipient also understands that (in addition to any applicable program-specific regulations and to applicable federal regulations that pertain to civil rights and nondiscrimination) the federal regulations applicable to the award (if any) made by the Department based on the application may include, but are not limited to, 2 C.F.R. Part 2800 (the DOJ "Part 200 Uniform Requirements") and 28 C.F.R. Parts 22 (confidentiality - research and statistical information), 23 (criminal intelligence systems), 38 (regarding faith-based or religious organizations participating in federal financial assistance programs), and 46 (human subjects protection).

(6) I assure that the Subrecipient will assist the Department as necessary (and will require subrecipients and contractors to assist as necessary) with the Department's compliance with section 106 of the National Historic Preservation Act of 1966 (54 U.S.C. § 306108), the Archeological and Historical Preservation Act of 1974 (54 U.S.C. §§ 312501-312508), and the National Environmental Policy Act of 1969 (42 U.S.C. §§ 4321-4335), and 28 C.F.R. Parts 61 (NEPA) and 63 (floodplains and wetlands).

(7) I assure that the Subrecipient will give the Department and the Government Accountability Office, through any authorized representative, access to, and opportunity to examine, all paper or electronic records related to the award (if any) made by the Department based on the application.

(8) If this application is for an award from the National Institute of Justice or the Bureau of Justice Statistics pursuant to which award funds may be made available (whether by the award directly or by any subaward at any tier) to an institution of higher education (as defined at 34 U.S.C. § 10251(a)(17)), I assure that, if any award funds actually are made available to such an institution, the Subrecipient will require that, throughout the period of performance—

- a. each such institution comply with any requirements that are imposed on it by the First Amendment to the Constitution of the United States; and
- b. subject to par. a, each such institution comply with its own representations, if any, concerning academic freedom, freedom of inquiry and debate, research independence, and research integrity, at the institution, that are included in promotional materials, in official statements, in formal policies, in applications for grants (including this award application), for accreditation, or for licensing, or in submissions relating to such grants, accreditation, or licensing, or that otherwise are made or disseminated to students, to faculty, or to the general public.

(9) I assure that, if the Subrecipient is a governmental entity, with respect to the award (if any) made by the Department based on the application—

EXHIBIT K

- a. it will comply with the requirements of the Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (42 U.S.C §§ 4601-4655), which govern the treatment of persons displaced as a result of federal and federally-assisted programs; and
- b. it will comply with requirements of 5 U.S.C. §§ 1501-1508 and 7324-7328, which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by federal assistance.

(10) If the Subrecipient applies for and receives an award from the Office of Community Oriented Policing Services (COPS Office), I assure that as required by 34 U.S.C. § 10382(c)(11), it will, to the extent practicable and consistent with applicable law--including, but not limited to, the Indian Self-Determination and Education Assistance Act--seek, recruit, and hire qualified members of racial and ethnic minority groups and qualified women in order to further effective law enforcement by increasing their ranks within the sworn positions, as provided under 34 U.S.C. § 10382(c)(11).

(11) If the Subrecipient applies for and receives a DOJ award under the STOP School Violence Act program, I assure as required by 34 U.S.C. § 10552(a)(3), that it will maintain and report such data, records, and information (programmatic and financial) as DOJ may reasonably require.

I acknowledge that a materially false, fictitious, or fraudulent statement (or concealment or omission of a material fact) in this certification, or in the application that it supports, may be the subject of criminal prosecution (including under 18 U.S.C. §§ 1001 and/or 1621, and/or 34 U.S.C. §§ 10271-10273), and also may subject me and the Subrecipient to civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. §§ 3729-3730 and 3801-3812). I also acknowledge that the Department's awards, including certifications provided in connection with such awards, are subject to review by the Department, including by its Office of the Inspector General.

DocuSigned by:

Edward Mirmus

8A6A36FCA06C438

Subrecipient Representative Signature

Chief Clinical officer

Title of Subrecipient Representative

Mary Hitchcock Memorial Hospital

Subrecipient Name

5/6/2022

Date

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Subrecipient Initial(s):

Date: 5/6/2022



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

CERTIFICATE OF VOTE/AUTHORITY

I, Roberta L. Hines, MD, of Dartmouth-Hitchcock Clinic and Mary Hitchcock Memorial Hospital, do hereby certify that:

1. I am the duly elected Chair 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 June 23rd, 2017 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 in furtherance of its charitable purposes."

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.
5. The foregoing authority remains in full force and effect as of the date of the agreement executed or action taken in reliance upon this Certificate. This authority shall remain valid for thirty (30) days from the date of this Certificate and the State of New Hampshire shall be entitled to rely upon same, until written notice of the modification, rescission or revocation of same, in whole or in part, has been received by the State of New Hampshire.

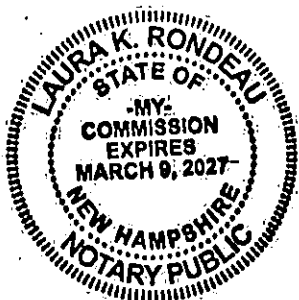
IN WITNESS WHEREOF, I have hereunto set my hand as the Chair of the Board of Trustees of Dartmouth-Hitchcock Clinic and Mary Hitchcock Memorial Hospital this 17th day of May, 2022.

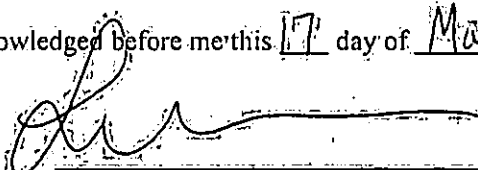

Roberta L. Hines, MD, Board Chair

STATE OF NH

COUNTY OF GRAFTON

The foregoing instrument was acknowledged before me this 17 day of May, 2022 by Roberta L. Hines, MD.




Notary Public.
My Commission Expires: March 9, 2027

State of New Hampshire

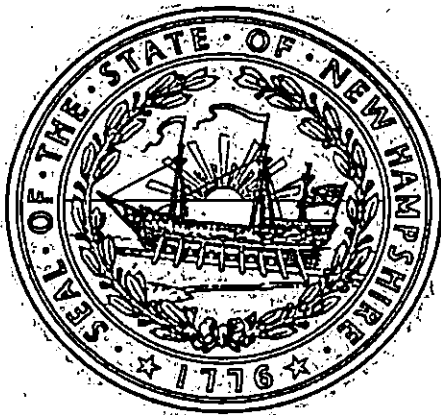
Department of State

CERTIFICATE

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

Business ID: 68517

Certificate Number: 0005760740




IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 18th day of April A.D. 2022.

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

David M. Scanlan
Secretary of State

CERTIFICATE OF INSURANCE				DATE: April 21, 2022							
COMPANY AFFORDING COVERAGE 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.								
INSURED Mary Hitchcock Memorial Hospital 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: 50px; text-align: center;">GENERAL LIABILITY</td> <td></td> </tr> <tr> <td style="text-align: center;">X</td> <td style="text-align: center;">CLAIMS MADE</td> </tr> <tr> <td></td> <td style="text-align: center;">OCCURRENCE</td> </tr> </table>	GENERAL LIABILITY		X	CLAIMS MADE		OCCURRENCE	0002021-A	7/1/2021	7/1/2022	EACH OCCURRENCE	\$1,000,000
	GENERAL LIABILITY										
	X	CLAIMS MADE									
		OCCURRENCE									
	DAMAGE TO RENTED PREMISES	\$1,000,000									
MEDICAL EXPENSES	N/A										
PERSONAL & ADV INJURY	\$1,000,000										
GENERAL AGGREGATE	\$3,000,000										
OTHER				PRODUCTS-COMP/OP AGG	\$1,000,000						
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50px; text-align: center;">PROFESSIONAL LIABILITY</td> <td></td> </tr> <tr> <td style="text-align: center;">CLAIMS MADE</td> <td></td> </tr> <tr> <td style="text-align: center;">OCCURRENCE</td> <td></td> </tr> </table>	PROFESSIONAL LIABILITY		CLAIMS MADE		OCCURRENCE					EACH CLAIM	
	PROFESSIONAL LIABILITY										
	CLAIMS MADE										
OCCURRENCE											
ANNUAL AGGREGATE											
OTHER											
DESCRIPTION OF OPERATIONS/ LOCATIONS/ VEHICLES/ SPECIAL ITEMS (LIMITS MAY BE SUBJECT TO RETENTIONS) Certificate is issued as evidence of insurance.											
CERTIFICATE HOLDER											
NH Department of Justice 33 Capital Street Concord, NH 03301			CANCELLATION Should any of the above described policies be cancelled before the expiration date thereof, the issuing company will endeavor to mail 30 DAYS written notice to the certificate holder named below, but failure to mail such notice shall impose no obligation or liability of any kind upon the company, its agents or representatives.								
			AUTHORIZED REPRESENTATIVES 								



CERTIFICATE OF LIABILITY INSURANCE

DARTHT-01

ASTOBERT

DATE (MM/DD/YYYY)
6/30/2021

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

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

PRODUCER License # 1780862
HUB International New England
275 US Route 1
Cumberland Foreside, ME 04110

CONTACT: Angela Columbus	
PHONE (A.C. No. Ext): (774) 233-6204	FAX (A.C. No.):
E-MAIL ADDRESS: Angela.Columbus@hubinternational.com	
INSURER(S) AFFORDING COVERAGE	
INSURER A: Safety National Casualty Corporation	NAIC # 15105
INSURER B:	
INSURER C:	
INSURER D:	
INSURER E:	
INSURER F:	

INSURED
Mary Hitchcock Memorial Hospital
1 Medical Center Dr.
Lebanon, NH 03756

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 SUBR INSD WYO	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	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"/> PROJ <input type="checkbox"/> LOC OTHER:					EACH OCCURRENCE DAMAGE TO RENTED PREMISES (2x occurrence) MED EXP (ANY ONE PERSON) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMPROP AGG
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY					COMBINED SINGLE LIMIT (2x accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)
	UMBRELLA LIAB EXCESS LIAB <input type="checkbox"/> DED <input type="checkbox"/> RETENTION					EACH OCCURRENCE AGGREGATE
A	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 <input type="checkbox"/>	AGC4065185	7/1/2021	7/1/2022	<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

CERTIFICATE HOLDER

NH Department of Justice
33 Capital Street
Concord, NH 03301

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

Dartmouth-Hitchcock Health and Subsidiaries

**Consolidated Financial Statements
June 30, 2020 and 2019**

Dartmouth-Hitchcock Health and Subsidiaries

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June 30, 2020 and 2019

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Report of Independent Auditors

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

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, 2020 and 2019, and the related consolidated statements of operations and changes in net assets and of cash flows for the years then ended.

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. 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 financial position of Dartmouth-Hitchcock Health and its subsidiaries as of June 30, 2020 and 2019, 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 leases and the presentation of net periodic pension costs in 2020. Our opinion is not modified with respect to these matters.

Other Matter

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 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.

Princeton House Cooper LLP

Boston, Massachusetts
November 17, 2020

Dartmouth-Hitchcock Health and Subsidiaries
Consolidated Balance Sheets
June 30, 2020 and 2019

(in thousands of dollars)

	2020	2019
Assets		
Current assets		
Cash and cash equivalents	\$ 453,223	\$ 143,587
Patient accounts receivable (Note 4)	183,819	221,125
Prepaid expenses and other current assets	161,906	95,495
Total current assets	798,948	460,207
Assets limited as to use (Notes 5 and 7)	1,134,526	876,249
Other investments for restricted activities (Notes 5 and 7)	140,580	134,119
Property, plant, and equipment, net (Note 6)	643,586	621,256
Right of use assets, net (Note 16)	57,585	-
Other assets	137,338	124,471
Total assets	\$ 2,912,563	\$ 2,216,302
Liabilities and Net Assets		
Current liabilities		
Current portion of long-term debt (Note 10)	\$ 9,467	\$ 10,914
Current portion of right of use obligations (Note 16)	11,775	-
Current portion of liability for pension and other postretirement plan benefits (Note 11 and 14)	3,468	3,468
Accounts payable and accrued expenses	129,016	113,817
Accrued compensation and related benefits	142,991	128,408
Estimated third-party settlements (Note 4 and 17)	302,525	41,570
Total current liabilities	599,242	298,177
Long-term debt, excluding current portion (Note 10)	1,138,530	752,180
Long-term right of use obligations, excluding current portion (Note 16)	46,456	-
Insurance deposits and related liabilities (Note 12)	77,146	58,407
Liability for pension and other postretirement plan benefits, excluding current portion (Note 11 and 14)	324,257	281,009
Other liabilities	143,678	124,136
Total liabilities	2,329,309	1,513,909
Commitments and contingencies (Notes 4, 6, 7, 10, 13, 16 and 17)		
Net assets		
Net assets without donor restrictions (Note 9)	431,026	559,933
Net assets with donor restrictions (Notes 8 and 9)	152,228	142,460
Total net assets	583,254	702,393
Total liabilities and net assets	\$ 2,912,563	\$ 2,216,302

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, 2020 and 2019

(in thousands of dollars)

	2020	2019
Operating revenue and other support		
Patient service revenue (Note 4)	\$ 1,880,025	\$ 1,999,323
Contracted revenue	74,028	75,017
Other operating revenue (Note 5)	374,622	210,698
Net assets released from restrictions	16,260	14,105
Total operating revenue and other support	<u>2,344,935</u>	<u>2,299,143</u>
Operating expenses		
Salaries	1,144,823	1,062,551
Employee benefits	272,872	262,812
Medications and medical supplies	455,381	407,875
Purchased services and other	360,496	323,435
Medicaid enhancement tax (Note 4)	76,010	70,061
Depreciation and amortization	92,164	88,414
Interest (Note 10)	27,322	25,514
Total operating expenses	<u>2,429,068</u>	<u>2,240,662</u>
Operating (loss) income	<u>(84,133)</u>	<u>58,481</u>
Non-operating gains (losses)		
Investment income, net (Note 5)	27,047	40,052
Other components of net periodic pension and post retirement benefit income (Note 11)	10,810	11,221
Other losses, net (Note 10)	(2,707)	(3,562)
Loss on early extinguishment of debt	-	(87)
Total non-operating gains, net	<u>35,150</u>	<u>47,624</u>
(Deficiency) excess of revenue over expenses	<u>\$ (48,983)</u>	<u>\$ 106,105</u>

Consolidated Statements of Operations and Changes in Net Assets – Continues on Next Page

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

Dartmouth-Hitchcock Health and Subsidiaries
Consolidated Statements of Operations and Changes in Net Assets - Continued
Years Ended June 30, 2020 and 2019

(in thousands of dollars)

	2020	2019
Net assets without donor restrictions		
(Deficiency) excess of revenue over expenses	\$ (48,983)	\$ 106,105
Net assets released from restrictions for capital	1,414	1,769
Change in funded status of pension and other postretirement benefits (Note 11)	(79,022)	(72,043)
Other changes in net assets	(2,316)	-
(Decrease) increase in net assets without donor restrictions	<u>(128,907)</u>	<u>35,831</u>
Net assets with donor restrictions		
Gifts, bequests, sponsored activities	26,312	17,436
Investment income, net	1,130	2,682
Net assets released from restrictions	(17,674)	(15,874)
Contribution of assets with donor restrictions from acquisition	-	383
Increase in net assets with donor restrictions	<u>9,768</u>	<u>4,627</u>
Change in net assets	<u>(119,139)</u>	<u>40,458</u>
Net assets		
Beginning of year	<u>702,393</u>	<u>661,935</u>
End of year	<u>\$ 583,254</u>	<u>\$ 702,393</u>

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, 2020 and 2019

<i>(in thousands of dollars)</i>	2020	2019
Cash flows from operating activities		
Change in net assets	\$ (119,139)	\$ 40,458
Adjustments to reconcile change in net assets to net cash provided by operating and non-operating activities		
Depreciation and amortization	93,857	88,770
Amortization of right of use asset	8,218	-
Payments on right of use lease obligations - operating	(7,941)	-
Change in funded status of pension and other postretirement benefits	79,022	72,043
Gain on disposal of fixed assets	(39)	(1,101)
Net realized gains and change in net unrealized gains on investments	(14,060)	(31,397)
Restricted contributions and investment earnings	(3,605)	(2,292)
Proceeds from sales of securities	-	1,167
Changes in assets and liabilities		
Patient accounts receivable	37,306	(1,803)
Prepaid expenses and other current assets	(78,907)	2,149
Other assets, net	(13,385)	(9,052)
Accounts payable and accrued expenses	9,772	17,898
Accrued compensation and related benefits	14,583	2,335
Estimated third-party settlements	260,955	429
Insurance deposits and related liabilities	18,739	2,378
Liability for pension and other postretirement benefits	(35,774)	(33,104)
Other liabilities	19,542	12,267
Net cash provided by operating and non-operating activities	<u>269,144</u>	<u>161,145</u>
Cash flows from investing activities		
Purchase of property, plant, and equipment	(128,019)	(82,279)
Proceeds from sale of property, plant, and equipment	2,987	2,188
Purchases of investments	(321,152)	(361,407)
Proceeds from maturities and sales of investments	82,986	219,996
Cash received through acquisition	-	4,863
Net cash used in investing activities	<u>(363,198)</u>	<u>(216,639)</u>
Cash flows from financing activities		
Proceeds from line of credit	35,000	30,000
Payments on line of credit	(35,000)	(30,000)
Repayment of long-term debt	(10,665)	(29,490)
Proceeds from issuance of debt	415,336	26,338
Repayment of finance lease	(2,429)	-
Payment of debt issuance costs	(2,157)	(228)
Restricted contributions and investment earnings	3,605	2,292
Net cash provided by (used in) financing activities	<u>403,690</u>	<u>(1,088)</u>
Increase (decrease) in cash and cash equivalents	<u>309,636</u>	<u>(56,582)</u>
Cash and cash equivalents		
Beginning of year	<u>143,587</u>	<u>200,169</u>
End of year	<u>\$ 453,223</u>	<u>\$ 143,587</u>
Supplemental cash flow information		
Interest paid	\$ 22,562	\$ 23,977
Net assets acquired as part of acquisition, net of cash acquired	-	(4,863)
Construction in progress included in accounts payable and accrued expenses	17,177	1,546
Donated securities	-	1,167

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

Dartmouth-Hitchcock Health and Subsidiaries

Consolidated Notes to Financial Statements

June 30, 2020 and 2019

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 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 for VT and NH are VT not-for-profit corporations exempt from federal income taxes under Section 501(c)(3) of the IRC.

On September 30, 2019, D-HH and GraniteOne Health ("GOH") entered into an agreement ("The Combination Agreement") to combine their respective healthcare systems. The GOH system is comprised of Catholic Medical Center ("CMC"), an acute care community hospital in Manchester, New Hampshire, Huggins Hospital ("HH") located in Wolfeboro, NH and Monadnock Community Hospital, ("MCH") located in Petersborough, NH. Both HH and MCH are designated as Critical Access Hospitals. The three member hospitals of GOH have a combined licensed bed count of 380 beds. GOH is a non-profit, community based health care system. The overarching rationale for the proposed combination is to improve access to high quality primary and specialty care in the most convenient, cost-effective sites of service for patients and the communities served by D-HH and GOH. Other stated benefits of the combination include reinforcing the rural health network, investing in needed capacity to accommodate unmet and anticipated demand, and drawing on our combined strengths to attract the necessary health care workforce. The parties have submitted regulatory filings with the Federal Trade Commission and the New Hampshire Attorney General's office seeking approval of the proposed transaction.

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

Dartmouth-Hitchcock Health and Subsidiaries

Consolidated Notes to Financial Statements

June 30, 2020 and 2019

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.).
- *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 2019 was approximately \$143,013,000. The 2020 Community Benefits Reports are expected to be filed in February 2021.

Dartmouth-Hitchcock Health and Subsidiaries
Consolidated Notes to Financial Statements
June 30, 2020 and 2019

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, 2019:

(in thousands of dollars)

Government-sponsored healthcare services	\$ 291,013
Health professional education	40,621
Charity care	15,281
Subsidized health services	15,165
Community health services	6,895
Research	5,238
Community building activities	3,777
Financial contributions	1,597
Community benefit operations	1,219
Total community benefit value	<u>\$ 380,806</u>

In fiscal years 2020 and 2019, funds received to offset or subsidize charity care costs provided were \$1,224,000 and \$487,000, respectively.

Dartmouth-Hitchcock Health and Subsidiaries
Consolidated Notes to Financial Statements
June 30, 2020 and 2019

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.

(Deficiency) Excess of Revenue over Expenses

The consolidated statements of operations and changes in net assets include the (deficiency) 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, realized gains/losses on sales of investment securities and changes in unrealized gains/losses on investments are reported as non-operating gains (losses).

Changes in net assets without donor restrictions which are excluded from the (deficiency) 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, and change in funded status of pension and other postretirement benefit plans.

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

Consolidated Notes to Financial Statements

June 30, 2020 and 2019

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 the Department of Health and Human Services ("HHS") Coronavirus Aid, Relief, and Economic Securities Act ("CARES Act" Provider Relief Funds ("Provider Relief Funds") operating agreements, grant revenue, cafeteria sales and other support service revenue.

Cash Equivalents

Cash and cash equivalents include amounts on deposit with financial institutions; short-term investments with maturities of three months or less at the time of purchase and other highly liquid investments, primarily cash management funds. Short-term highly liquid investments held within the endowment and similar investment pools are classified as investments rather than cash equivalents and restricted cash is defined as that which is legally restricted to withdrawal and usage.

Investments and Investment Income

Investments in equity securities with readily determinable fair values, mutual funds, governmental securities, debt securities, and pooled/commingled funds are reported at fair value with changes in fair value included in the (deficiency) 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 (deficiency) excess of revenues over expenses. All investments, whether

Dartmouth-Hitchcock Health and Subsidiaries

Consolidated Notes to Financial Statements

June 30, 2020 and 2019

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 non-distressed basis.

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 (deficiency) excess of revenue over expenses and classified as non-operating gains and losses, unless the income or loss is restricted by donor or law (Note 9).

Fair Value Measurement of Financial Instruments

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

Property, Plant, and Equipment

Property, plant, and equipment, and other real estate are stated at cost at the time of purchase or fair value at the time of donation, less accumulated depreciation. The 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

Dartmouth-Hitchcock Health and Subsidiaries
Consolidated Notes to Financial Statements
June 30, 2020 and 2019

leasehold improvements. Certain software development costs are amortized using the straight-line method over a period of up to 10 years. Net interest cost incurred on borrowed funds during the period of construction of capital assets is capitalized as a component of the cost of acquiring those assets.

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 (deficiency) 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 \$10,007,000 and \$10,524,000 as intangible assets associated with its affiliations as of June 30, 2020 and 2019, respectively.

Gifts

Gifts without donor restrictions are recorded net of related expenses as non-operating 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.

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Recently Issued Accounting Pronouncements

In January 2016, the FASB issued ASU 2016-01- *Recognition and Measurement of Financial Assets and Financial Liabilities*, which addresses 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. The standard has been adopted during the current fiscal year and no material impact was noted.

In February 2016, the FASB issued ASU 2016-02 – *Leases (Topic 842)*. Under the new guidance, lessees are required to recognize the following for all leases (with the exception of leases with a term of twelve months or less) at the commencement date: (a) a lease liability, which is a lessee's obligation to make lease payments arising from a lease, measured on a discounted basis; and (b) a right-of-use asset, which is an asset that represents the lessee's right to use, or control the use of, a specified asset for the lease term. Leases are classified as either operating or finance. Operating leases result in straight-line expense in the statement of operations (similar to previous operating leases), while finance leases result in more expense being recognized in the earlier years of the lease term (similar to previous capital leases). The Health System adopted the new standard on July 1, 2019 using the modified retrospective approach. The Health System elected the transition method that allows for the application of the standard at the adoption date rather than at the beginning of the earliest comparative period presented in the consolidated financial statements. The Health System also elected available practical expedients (Note 16).

In March 2017, the FASB issued ASU 2017-07, *Compensation – Retirement Benefits (Topic 715): Improving the Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost*. Under the new standard, the service cost component of the net benefit cost will be included within income from operations as a component of benefits expenses and the other components of net benefit cost as defined by ASC 715 will be reported in non-operating activities within the consolidated statements of operations and changes in net assets. The standard also prohibits reporting of the other components of net benefit cost in the same line as other pension related changes on the statements of operations and changes in net assets. ASU 2017-07 is effective for the fiscal year ended June 30, 2020 and is applied on a retrospective basis.

Reclassifications

As a result of adopting the provisions of ASU 2017-07, the Health System reclassified \$11,221,000 from benefits expense to non-operating activities within the consolidated statements of operations and changes in net assets for the fiscal year ended June 30, 2019. The amount included in non-operating activities for the fiscal year ending June 30, 2020 was \$10,810,000.

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3. Acquisition

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.

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.

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.

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

Explicit Pricing Concessions

Revenues for the 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.

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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.

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.

Vermont imposes a provider tax on home health agencies in the amount of 4.25% of annual net patient revenue. In fiscal years 2020 and 2019, home health provider taxes paid were \$624,000 and \$628,000, respectively.

Medicaid Enhancement Tax & Disproportionate Share Hospital

On May 22, 2018, the State of New Hampshire and all New Hampshire hospitals (Hospitals) agreed to resolve disputed issues and enter into a seven-year agreement to stabilize Disproportionate Share Hospital (DSH) payments, with provisions for alternative payments in the event of legislative changes to the DSH program. Under the agreement, the State committed to make DSH payments to the Hospitals in an amount no less than 86% of the Medicaid Enhancement Tax (MET) proceeds collected in each fiscal year, in addition to providing for directed payments or increased rates for Hospitals in an amount equal to 5% of MET proceeds collected from state fiscal year (SFY) 2020 through SFY 2024. The agreement prioritizes DSH payments to critical access hospitals in an amount equal to 75% of allowable uncompensated care (UCC), with the remainder distributed to Hospitals without critical access designation in proportion to their allowable UCC amounts.

During the years ended June 30, 2020 and 2019, the Health System received DSH payments of approximately, \$71,133,000 and \$69,179,000 respectively. DSH payments are subject to audit and therefore, for the years ended June 30, 2020 and 2019, the Health System recognized as revenue DSH receipts of approximately \$67,500,000 and approximately \$64,864,000, respectively.

During the years ended June 30, 2020 and 2019, the Health System recorded State of NH MET and State of VT Provider taxes of \$76,010,000 and \$70,061,000, respectively. The taxes are calculated at 5.4% for NH and 6% for VT of certain patient service revenues. 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

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accounts, net of discounts recorded, are further reduced through implicit price concessions based on historical collection trends for similar accounts and other known factors that impact the estimation process. Subsequent changes to the estimate of transaction price are generally recorded as adjustments to net patient services revenue in the period of change.

The implicit price concessions included in estimating the transaction price represent the difference between amounts billed to patients and the amounts the 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, 2020 and 2019, the Health System had reserves of \$302,525,000 and \$41,570,000, respectively, recorded in Estimated third-party settlements. Included in the 2020 Estimated third party settlements is \$239,500,000 of Medicare accelerated and advanced payments, received as working capital support during the novel coronavirus ("COVID-19") outbreak at June 30, 2020. In addition, \$10,900,000 has been recorded in Other liabilities as of June 30, 2020 and 2019, respectively.

For the years ended June 30, 2020 and 2019, additional increases in revenue of \$2,314,000 and \$1,800,000, respectively, were recognized due to changes in estimates of implicit price concessions for performance obligations satisfied in prior years.

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.

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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, 2020 and 2019.

(in thousands of dollars)	2020		
	PPS	CAH	Total
Hospital			
Medicare	\$ 461,990	\$ 64,087	\$ 526,077
Medicaid	130,901	10,636	141,537
Commercial	718,576	60,715	779,291
Self Pay	2,962	2,501	5,463
Subtotal	<u>1,314,429</u>	<u>137,939</u>	<u>1,452,368</u>
Professional			
Professional	383,503	22,848	406,351
VNA	-	-	21,306
Other Revenue	-	-	376,185
Provider Relief Fund	-	-	88,725
Total operating revenue and other support	<u>\$ 1,697,932</u>	<u>\$ 160,787</u>	<u>\$ 2,344,935</u>

(in thousands of dollars)	2019		
	PPS	CAH	Total
Hospital			
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
Subtotal	<u>1,346,382</u>	<u>152,281</u>	<u>1,498,663</u>
Professional			
Professional	454,425	23,707	478,132
VNA	-	-	22,528
Other Revenue	-	-	299,820
Total operating revenue and other support	<u>\$ 1,800,807</u>	<u>\$ 175,988</u>	<u>\$ 2,299,143</u>

Accounts Receivable

The following table categorizes payors into four groups based on their respective percentages of patient accounts receivable as of June 30, 2020 and 2019:

	2020	2019
Medicare	36%	34%
Medicaid	13%	12%
Commercial	39%	41%
Self Pay	12%	13%
Patient accounts receivable	<u>100%</u>	<u>100%</u>

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5. Investments

The composition of investments at June 30, 2020 and 2019 is set forth in the following table:

<i>(in thousands of dollars)</i>	2020	2019
Assets limited as to use		
Internally designated by board		
Cash and short-term investments	\$ 9,646	\$ 21,890
U.S. government securities	103,977	91,492
Domestic corporate debt securities	199,462	196,132
Global debt securities	70,145	83,580
Domestic equities	203,010	167,384
International equities	123,205	128,909
Emerging markets equities	22,879	23,086
Real Estate Investment Trust	313	213
Private equity funds	74,131	64,563
Hedge funds	36,964	32,287
	<u>843,732</u>	<u>809,536</u>
Investments held by captive insurance companies (Note 12)		
U.S. government securities	15,402	23,241
Domestic corporate debt securities	8,651	11,378
Global debt securities	8,166	10,080
Domestic equities	15,150	14,617
International equities	7,227	6,766
	<u>54,596</u>	<u>66,082</u>
Held by trustee under indenture agreement (Note 10)		
Cash and short-term investments	<u>236,198</u>	<u>631</u>
Total assets limited as to use	<u>1,134,526</u>	<u>876,249</u>
Other investments for restricted activities		
Cash and short-term investments	7,186	6,113
U.S. government securities	28,055	32,479
Domestic corporate debt securities	35,440	29,089
Global debt securities	11,476	11,263
Domestic equities	26,723	20,981
International equities	15,402	15,531
Emerging markets equities	2,766	2,578
Private equity funds	9,483	7,638
Hedge funds	4,013	8,414
Other	36	33
Total other investments for restricted activities	<u>140,580</u>	<u>134,119</u>
Total investments	<u>\$ 1,275,106</u>	<u>\$ 1,010,368</u>

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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 non-distressed basis.

The following tables summarize the investments by the accounting method utilized, as of June 30, 2020 and 2019. 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>	2020		
	Fair Value	Equity	Total
Cash and short-term investments	\$ 253,030	\$ -	\$ 253,030
U.S. government securities	147,434	-	147,434
Domestic corporate debt securities	198,411	45,142	243,553
Global debt securities	44,255	45,532	89,787
Domestic equities	195,014	49,869	244,883
International equities	77,481	68,353	145,834
Emerging markets equities	1,257	24,388	25,645
Real Estate Investment Trust	313	-	313
Private equity funds	-	83,614	83,614
Hedge funds	-	40,977	40,977
Other	36	-	36
	<u>\$ 917,231</u>	<u>\$ 357,875</u>	<u>\$ 1,275,106</u>

<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	213	-	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>

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For the years ended June 30, 2020 and 2019 investment income is reflected in the accompanying consolidated statements of operations and changes in net assets as other operating revenue of approximately \$936,000 and \$983,000 and as non-operating gains of approximately \$27,047,000 and \$40,052,000, 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, 2020 and 2019, the Health System has committed to contribute approximately \$172,819,000 and \$164,319,000 to such funds, of which the Health System has contributed approximately \$119,142,000 and \$109,584,000 and has outstanding commitments of \$53,677,000 and \$54,735,000, respectively.

6. Property, Plant, and Equipment

Property, plant, and equipment are summarized as follows at June 30, 2020 and 2019:

<i>(in thousands of dollars)</i>	2020	2019
Land	\$ 40,749	\$ 38,232
Land improvements	39,820	42,607
Buildings and improvements	893,081	898,050
Equipment	927,233	888,138
Equipment under capital leases	-	15,809
	<u>1,900,883</u>	<u>1,882,836</u>
Less: Accumulated depreciation and amortization	<u>1,356,521</u>	<u>1,276,746</u>
Total depreciable assets, net	544,362	606,090
Construction in progress	<u>99,224</u>	<u>15,166</u>
	<u>\$ 643,586</u>	<u>\$ 621,256</u>

As of June 30, 2020, construction in progress primarily consists of two projects. The first project, started in fiscal 2019, consists of the addition of the ambulatory surgical center (ASC) located in Manchester, NH. The estimated cost to complete the project is \$42 million. The anticipated completion date is the second quarter of fiscal 2021. The second project, involves the addition of the in-patient tower located in Lebanon, NH. The estimated cost to complete the tower project is \$140 million over the next three fiscal years.

The construction in progress as of June 30, 2019, included both the ASC, as well as renovations taking place at the various pharmacy locations to bring their facilities compliant with Regulation USP800. The pharmacy upgrade was completed during the first quarter of fiscal year 2021. Capitalized interest of \$2,297,000 and \$0 is included in Construction in progress as of June 30, 2020 and 2019, respectively.

Depreciation and amortization expense included in operating and non-operating activities was approximately \$92,217,000 and \$88,496,000 for 2020 and 2019, respectively.

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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).

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, 2020 and 2019:

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	2020					
(in thousands of dollars)	Level 1	Level 2	Level 3	Total	Redemption or Liquidation	Days' Notice
Assets						
Investments						
Cash and short term investments	\$ 253,030	\$ -	\$ -	\$ 253,030	Daily	1
U.S. government securities	147,434	-	-	147,434	Daily	1
Domestic corporate debt securities	17,577	180,834	-	198,411	Daily-Monthly	1-15
Global debt securities	22,787	21,458	-	44,255	Daily-Monthly	1-15
Domestic equities	187,354	7,860	-	195,014	Daily-Monthly	1-10
International equities	77,481	-	-	77,481	Daily-Monthly	1-11
Emerging market equities	1,257	-	-	1,257	Daily-Monthly	1-7
Real estate investment trust	313	-	-	313	Daily-Monthly	1-7
Other	2	34	-	36	Not applicable	Not applicable
Total investments	707,245	209,986	-	917,231		
Deferred compensation plan assets						
Cash and short-term investments	5,754	-	-	5,754		
U.S. government securities	51	-	-	51		
Domestic corporate debt securities	7,194	-	-	7,194		
Global debt securities	1,270	-	-	1,270		
Domestic equities	24,043	-	-	24,043		
International equities	3,571	-	-	3,571		
Emerging market equities	27	-	-	27		
Real estate	11	-	-	11		
Multi strategy fund	51,904	-	-	51,904		
Guaranteed contract	-	-	92	92		
Total deferred compensation plan assets	93,825	-	92	93,917	Not applicable	Not applicable
Beneficial Interest in trusts	-	-	9,202	9,202	Not applicable	Not applicable
Total assets	\$ 801,070	\$ 209,986	\$ 9,294	\$ 1,020,350		

	2019					
(in thousands of dollars)	Level 1	Level 2	Level 3	Total	Redemption or Liquidation	Days' Notice
Assets						
Investments						
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	76,295	33	-	76,328	Daily-Monthly	1-11
Emerging market equities	1,295	-	-	1,295	Daily-Monthly	1-7
Real estate investment trust	213	-	-	213	Daily-Monthly	1-7
Other	-	33	-	33	Not applicable	Not applicable
Total investments	488,102	164,849	-	652,951		
Deferred compensation plan assets						
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		
Total deferred compensation plan assets	84,187	-	89	84,276	Not applicable	Not applicable
Beneficial Interest in trusts	-	-	9,301	9,301	Not applicable	Not applicable
Total assets	\$ 572,289	\$ 164,849	\$ 9,390	\$ 746,528		

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

	2020		
	Beneficial Interest in Perpetual Trust	Guaranteed Contract	Total
<i>(in thousands of dollars)</i>			
Balances at beginning of year	\$ 9,301	\$ 89	\$ 9,390
Net unrealized (losses) gains	(99)	3	(96)
Balances at end of year	<u>\$ 9,202</u>	<u>\$ 92</u>	<u>\$ 9,294</u>

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

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, 2020 and 2019.

8. Net Assets with Donor Restrictions

Net assets with donor restrictions are available for the following purposes at June 30, 2020 and 2019:

<i>(in thousands of dollars)</i>	2020	2019
Investments held in perpetuity	\$ 59,352	\$ 56,383
Healthcare services	33,976	20,140
Research	22,116	26,496
Health education	16,849	19,833
Charity care	12,366	12,494
Other	4,488	3,841
Purchase of equipment	3,081	3,273
	<u>\$ 152,228</u>	<u>\$ 142,460</u>

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

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

In accordance with the Act, the 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, 2020 and 2019.

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Endowment net asset composition by type of fund consists of the following at June 30, 2020 and 2019:

<i>(in thousands of dollars)</i>	2020		Total
	Without Donor Restrictions	With Donor Restrictions	
Donor-restricted endowment funds	\$ -	\$ 80,039	\$ 80,039
Board-designated endowment funds	33,714	-	33,714
Total endowed net assets	\$ 33,714	\$ 80,039	\$ 113,753

<i>(in thousands of dollars)</i>	2019		Total
	Without Donor Restrictions	With Donor Restrictions	
Donor-restricted endowment funds	\$ -	\$ 78,268	\$ 78,268
Board-designated endowment funds	31,421	-	31,421
Total endowed net assets	\$ 31,421	\$ 78,268	\$ 109,689

Changes in endowment net assets for the years ended June 30, 2020 and 2019 are as follows:

<i>(in thousands of dollars)</i>	2020		Total
	Without Donor Restrictions	With Donor Restrictions	
Balances at beginning of year	\$ 31,421	\$ 78,268	\$ 109,689
Net investment return	713	1,460	2,173
Contributions	890	2,990	3,880
Transfers	14	267	281
Release of appropriated funds	676	(2,946)	(2,270)
Balances at end of year	\$ 33,714	\$ 80,039	\$ 113,753
Balances at end of year		80,039	
Beneficial interest in perpetual trusts		6,782	
Net assets with donor restrictions		\$ 86,821	

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<i>(in thousands of dollars)</i>	2019		Total
	Without Donor Restrictions	With Donor Restrictions	
Balances at beginning of year	\$ 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)
Balances at end of year	<u>\$ 31,421</u>	<u>\$ 78,268</u>	<u>\$ 109,689</u>
Balances at end of year		78,268	
Beneficial interest in perpetual trusts		8,422	
Net assets with donor restrictions		<u>\$ 86,690</u>	

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10. Long-Term Debt

A summary of long-term debt at June 30, 2020 and 2019 is as follows:

<i>(in thousands of dollars)</i>	2020	2019
Variable rate issues		
New Hampshire Health and Education Facilities		
Authority (NHHEFA) Revenue Bonds		
Series 2018A, principal maturing in varying annual amounts, through August 2037 (1)	\$ 83,355	\$ 83,355
Fixed rate issues		
New Hampshire Health and Education Facilities		
Authority Revenue Bonds		
Series 2018B, principal maturing in varying annual amounts, through August 2048 (1)	303,102	303,102
Series 2020A, principal maturing in varying annual amounts, through August 2059 (2)	125,000	-
Series 2017A, principal maturing in varying annual amounts, through August 2040 (3)	122,435	122,435
Series 2017B, principal maturing in varying annual amounts, through August 2031 (3)	109,800	109,800
Series 2019A, principal maturing in varying annual amounts, through August 2043 (4)	99,165	-
Series 2018C, principal maturing in varying annual amounts, through August 2030 (5)	25,160	25,865
Series 2012, principal maturing in varying annual amounts, through July 2039 (6)	24,315	25,145
Series 2014A, principal maturing in varying annual amounts, through August 2022 (7)	19,765	26,960
Series 2014B, principal maturing in varying annual amounts, through August 2033 (7)	14,530	14,530
Series 2016B, principal maturing in varying annual amounts, through August 2045 (8)	10,970	10,970
Note payable		
Note payable to a financial institution due in monthly interest only payments through May 2023 (9)	125,000	-
Total obligated group debt	<u>\$ 1,062,597</u>	<u>\$ 722,162</u>

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A summary of long-term debt at June 30, 2020 and 2019 is as follows (continued):

<i>(in thousands of dollars)</i>	2020	2019
Other		
Note payable to a financial institution payable in interest free monthly installments through July 2015; collateralized by associated equipment	\$ 287	\$ 445
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	273	323
Mortgage note payable to the US Dept of Agriculture; monthly payments of \$10,892 include interest of 2.375% through November 2046	2,560	2,629
Obligations under capital leases	-	17,526
Total nonobligated group debt	3,120	20,923
Total obligated group debt	1,062,597	722,162
Total long-term debt	1,065,717	743,085
Add: Original issue premium and discounts, net	89,542	25,542
Less: Current portion	9,467	10,914
Debt issuance costs, net	7,262	5,533
	<u>\$ 1,138,530</u>	<u>\$ 752,180</u>

Aggregate annual principal payments for the next five years ending June 30 and thereafter are as follows:

<i>(in thousands of dollars)</i>	2020
2021	\$ 9,467
2022	9,419
2023	131,626
2024	1,871
2025	1,954
Thereafter	911,380
	<u>\$ 1,065,717</u>

Dartmouth-Hitchcock Obligated Group (DHOG) Debt

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, 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 non-operating 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 2020A Revenue Bonds

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

(3) Series 2017A and Series 2017B Revenue Bonds

The DHOG issued NHHEFA Revenue Bonds, Series 2017A and Series 2017B in December, 2017. The Series 2017A Revenue Bonds 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.

(4) Series 2019A Revenue Bonds

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

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(5) 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.

(6) 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.

(7) 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.

(8) Series 2016B Revenue Bonds

The DHOG issued NHHEFA Revenue Bonds, Series 2016B in July 2016 through a private placement with a financial institution. The Series 2016B Revenue Bonds 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.

(9) Note payable to financial institution

The DHOG issued a note payable to TD Bank in May 2020. Issued in response to the COVID-19 pandemic, the proceeds from the note will be used to fund working capital as needs require. The interest on the note payable is fixed with an interest rate of 2.02% and matures in 2023.

Outstanding joint and several indebtedness of the DHOG at June 30, 2020 and 2019 approximates \$1,062,597,000 and \$722,162,000, respectively.

The Health System Indenture agreements require establishment and maintenance of debt service reserves and other trustee held funds. Trustee held funds of approximately \$236,198,000 and \$631,000 at June 30, 2020 and 2019, respectively, are classified as assets limited as to use in the accompanying consolidated balance sheets (Note 5). In addition, debt service reserves of approximately \$9,286,000 and \$1,331,000 at June 30, 2020 and 2019, respectively, are classified as other current assets in the accompanying consolidated balance sheets. The debt service reserves are mainly comprised of escrowed construction funds at June 30, 2020 and escrowed funds held for future principal and interest payments at June 30, 2019.

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For the years ended June 30, 2020 and 2019 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 \$27,322,000 and \$25,514,000 and other non-operating losses of \$3,784,000 and \$3,784,000, respectively.

11. Employee Benefits

All eligible employees of the Health System are covered under various defined benefit and/or define 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, 2020 and 2019:

<i>(in thousands of dollars)</i>	2020	2019
Service cost for benefits earned during the year	\$ 170	\$ 150
Interest cost on projected benefit obligation	43,433	47,814
Expected return on plan assets	(62,436)	(65,270)
Net loss amortization	12,032	10,357
Total net periodic pension expense	<u>\$ (6,801)</u>	<u>\$ (6,949)</u>

The following assumptions were used to determine net periodic pension expense as of June 30, 2020 and 2019:

	2020	2019
Discount rate	3.00% - 3.10%	3.90 % - 4.60%
Rate of increase in compensation	N/A	N/A
Expected long-term rate of return on plan assets	7.50%	7.50%

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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, 2020 and 2019:

<i>(in thousands of dollars)</i>	2020	2019
Change in benefit obligation		
Benefit obligation at beginning of year	\$ 1,135,523	\$ 1,087,940
Service cost	170	150
Interest cost	43,433	47,814
Benefits paid	(70,778)	(51,263)
Expenses paid	(168)	(170)
Actuarial loss	139,469	93,358
Settlements	(38,549)	(42,306)
Benefit obligation at end of year	<u>1,209,100</u>	<u>1,135,523</u>
Change in plan assets		
Fair value of plan assets at beginning of year	897,717	884,983
Actual return on plan assets	121,245	85,842
Benefits paid	(70,778)	(51,263)
Expenses paid	(168)	(170)
Employer contributions	19,986	20,631
Settlements	(38,549)	(42,306)
Fair value of plan assets at end of year	<u>929,453</u>	<u>897,717</u>
Funded status of the plans	<u>(279,647)</u>	<u>(237,806)</u>
Less: Current portion of liability for pension	<u>(46)</u>	<u>(46)</u>
Long term portion of liability for pension	<u>(279,601)</u>	<u>(237,760)</u>
Liability for pension	<u>\$ (279,647)</u>	<u>\$ (237,806)</u>

As of June 30, 2020 and 2019, 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 \$546,818,000 and \$478,394,000 of net actuarial loss as of June 30, 2020 and 2019, respectively.

The estimated amounts to be amortized from net assets without donor restrictions into net periodic pension expense in fiscal year 2021 for net actuarial losses is \$12,752,000.

The accumulated benefit obligation for the defined benefit pension plans was approximately \$1,209,282 and \$1,135,770,000 at June 30, 2020 and 2019, respectively.

The following table sets forth the assumptions used to determine the benefit obligation at June 30, 2020 and 2019:

	2020	2019
Discount rate	3.00% - 3.10%	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, 2020 and 2019, 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	40
Global debt securities	6-26	7
Domestic equities	5-35	18
International equities	5-15	11
Emerging market equities	3-13	5
Real estate investment trust funds	0-5	1
Private equity funds	0-5	0
Hedge funds	5-18	10

To the extent an asset class falls outside of its target range on a quarterly basis, the 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.

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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, 2020 and 2019:

	2020				Redemption or Liquidation	Days' Notice
(in thousands of dollars)	Level 1	Level 2	Level 3	Total		
Investments						
Cash and short-term investments	\$ -	\$ 7,154	\$ -	\$ 7,154	Daily	1
U.S. government securities	49,843	-	-	49,843	Daily-Monthly	1-15
Domestic debt securities	133,794	318,259	-	452,053	Daily-Monthly	1-15
Global debt securities	-	69,076	-	69,076	Daily-Monthly	1-15
Domestic equities	152,688	24,947	-	177,635	Daily-Monthly	1-10
International equities	13,555	70,337	-	83,892	Daily-Monthly	1-11
Emerging market equities	-	39,984	-	39,984	Daily-Monthly	1-17
REIT funds	-	2,448	-	2,448	Daily-Monthly	1-17
Private equity funds	-	-	17	17	See Note 7	See Note 7
Hedge funds	-	-	47,351	47,351	Quarterly-Annual	60-96
Total investments	<u>\$ 349,880</u>	<u>\$ 532,205</u>	<u>\$ 47,368</u>	<u>\$ 929,453</u>		

	2019				Redemption or Liquidation	Days' Notice
(in thousands of dollars)	Level 1	Level 2	Level 3	Total		
Investments						
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
Total investments	<u>\$ 348,521</u>	<u>\$ 505,049</u>	<u>\$ 44,147</u>	<u>\$ 897,717</u>		

The following tables present additional information about the changes in Level 3 assets measured at fair value for the years ended June 30, 2020 and 2019:

(in thousands of dollars)	2020		
	Hedge Funds	Private Equity Funds	Total
Balances at beginning of year	\$ 44,126	\$ 21	\$ 44,147
Net unrealized gains (losses)	3,225	(4)	3,221
Balances at end of year	\$ 47,351	\$ 17	\$ 47,368

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<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)
Balances at end of year	\$ 44,126	\$ 21	\$ 44,147

The total aggregate net unrealized gains (losses) included in the fair value of the Level 3 investments as of June 30, 2020 and 2019 were approximately \$18,261,000 and \$14,617,000, respectively. There were no transfers into and out of Level 3 measurements during the years ended June 30, 2020 and 2019.

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, 2020 and 2019.

The weighted average asset allocation for the Health System's Plans at June 30, 2020 and 2019 by asset category is as follows:

	2020	2019
Cash and short-term investments	1 %	2 %
U.S. government securities	5	5
Domestic debt securities	49	44
Global debt securities	8	9
Domestic equities	19	20
International equities	9	11
Emerging market equities	4	4
Hedge funds	5	5
	<u>100 %</u>	<u>100 %</u>

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 \$25,755,000 to the Plans in 2021 however actual contributions may vary from expected amounts.

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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)

2021	\$	51,007
2022		53,365
2023		55,466
2024		57,470
2025		59,436
2026 – 2028		321,419

Effective May 1, 2020, the Health System terminated a defined benefit plan and settled the accumulated benefit obligation of \$18,795,000 by purchasing nonparticipating annuity contracts. The plan assets at fair value were \$11,836,000.

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 \$51,222,000 and \$40,537,000 in 2020 and 2019, 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 2020 and 2019 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, 2020 and 2019:

(in thousands of dollars)

	2020	2019
Service cost	\$ 609	\$ 384
Interest cost	1,666	1,842
Net prior service income	(5,974)	(5,974)
Net loss amortization	469	10
	<u>\$ (3,230)</u>	<u>\$ (3,738)</u>

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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, 2020 and 2019:

<i>(in thousands of dollars)</i>	2020	2019
Change in benefit obligation		
Benefit obligation at beginning of year	\$ 46,671	\$ 42,581
Service cost	609	384
Interest cost	1,666	1,842
Benefits paid	(3,422)	(3,149)
Actuarial loss	2,554	5,013
Benefit obligation at end of year	<u>48,078</u>	<u>46,671</u>
Funded status of the plans	<u>\$ (48,078)</u>	<u>\$ (46,671)</u>
Current portion of liability for postretirement medical and life benefits	\$ (3,422)	\$ (3,422)
Long term portion of liability for postretirement medical and life benefits	<u>(44,656)</u>	<u>(43,249)</u>
Liability for postretirement medical and life benefits	<u>\$ (48,078)</u>	<u>\$ (46,671)</u>

As of June 30, 2020 and 2019, 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:

<i>(in thousands of dollars)</i>	2020	2019
Net prior service income	\$ (3,582)	\$ (9,556)
Net actuarial loss	<u>10,335</u>	<u>8,386</u>
	<u>\$ 6,753</u>	<u>\$ (1,170)</u>

The estimated amounts that will be amortized from net assets without donor restrictions into net periodic postretirement income in fiscal year 2021 for net prior service cost is \$5,974,000.

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The following future benefit payments, which reflect expected future service, as appropriate, are expected to be paid for the year ending June 30, 2021 and thereafter:

(in thousands of dollars)

2021	\$	3,422
2022		3,436
2023		3,622
2024		3,642
2025		3,522
2026-2028		16,268

In determining the accumulated postretirement medical and life benefit obligation, the Health System used a discount rate of 2.90% in 2020 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, 2020 and 2019 by \$1,772,000 and \$1,601,000 and the net periodic postretirement medical benefit cost for the years then ended by \$122,000 and \$77,000, 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, 2020 and 2019 by \$1,603,000 and \$1,452,000 and the net periodic postretirement medical benefit cost for the years then ended by \$108,000 and \$71,000, respectively.

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.

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Selected financial data of HAC and RRG, taken from the latest available financial statements at June 30, 2020 and 2019, are summarized as follows:

	2020		
	HAC	RRG	Total
<i>(in thousands of dollars)</i>			
Assets	\$ 93,686	\$ 1,785	\$ 95,471
Shareholders' equity	13,620	50	13,670

	2019		
	HAC	RRG	Total
<i>(in thousands of dollars)</i>			
Assets	\$ 75,867	\$ 2,201	\$ 78,068
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.

Lines of Credit

The Health System has entered into Loan Agreements with financial institutions establishing access to revolving loans ranging from \$10,000,000 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 31, 2021. There was no outstanding balance under the lines of credit as of June 30, 2020 and 2019. Interest expense was approximately \$20,000 and \$95,000, 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.

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Operating expenses of the Health System by functional and natural basis are as follows for the year ended June 30, 2020:

(in thousands of dollars)	2020			
	Program Services	Management and General	Fundraising	Total
Operating expenses				
Salaries	\$ 981,320	\$ 161,704	\$ 1,799	\$ 1,144,823
Employee benefits	231,361	41,116	395	272,872
Medical supplies and medications	454,143	1,238	-	455,381
Purchased services and other	236,103	120,563	3,830	360,496
Medicaid enhancement tax	76,010	-	-	76,010
Depreciation and amortization	26,110	65,949	105	92,164
Interest	5,918	21,392	12	27,322
Total operating expenses	<u>\$ 2,010,965</u>	<u>\$ 411,962</u>	<u>\$ 6,141</u>	<u>\$ 2,429,068</u>
Non-operating income				
Employee benefits	\$ 9,239	\$ 1,549	\$ 22	\$ 10,810
Total non-operating income	<u>\$ 9,239</u>	<u>\$ 1,549</u>	<u>\$ 22</u>	<u>\$ 10,810</u>

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
Operating expenses				
Salaries	\$ 922,902	\$ 138,123	\$ 1,526	\$ 1,062,551
Employee benefits	188,634	73,845	333	262,812
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
Total operating expenses	<u>\$ 1,841,476</u>	<u>\$ 394,764</u>	<u>\$ 4,422</u>	<u>\$ 2,240,662</u>
Non-operating income				
Employee benefits	\$ 9,651	\$ 1,556	\$ 14	\$ 11,221
Total non-operating income	<u>\$ 9,651</u>	<u>\$ 1,556</u>	<u>\$ 14</u>	<u>\$ 11,221</u>

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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, 2020 and 2019 to meet cash needs for general expenditures within one year of June 30, 2020 and 2019, are as follows:

<i>(in thousands of dollars)</i>	2020	2019
Cash and cash equivalents	\$ 453,223	\$ 143,587
Patient accounts receivable	183,819	221,125
Assets limited as to use	1,134,526	876,249
Other investments for restricted activities	140,580	134,119
Total financial assets	\$ 1,912,148	\$ 1,375,080
Less: Those unavailable for general expenditure within one year:		
Investments held by captive insurance companies	54,596	66,082
Investments for restricted activities	140,580	134,119
Bond proceeds held for capital projects	245,484	-
Other investments with liquidity horizons greater than one year	111,408	97,063
Total financial assets available within one year	\$ 1,360,080	\$ 1,077,816

For the years ended June 30, 2020 and June 30, 2019, the Health System generated positive cash flow from operations of approximately \$269,144,000 and \$161,145,000, 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. Lease Commitments

In February 2016, the FASB issued ASU 2016-02 (Topic 842) "Leases." Topic 842 supersedes the lease requirements in Accounting Standards Codification Topic 840, "Leases." Under Topic 842, lessees are required to recognize assets and liabilities on the balance sheet for most leases and provide enhanced disclosures. Leases will be classified as either finance or operating. D-HH adopted Topic 842 effective July 1, 2019.

D-HH applied Topic 842 to all leases as of July 1, 2019 with comparative periods continuing to be reported under Topic 840. We have elected the practical expedient package to not reassess at adoption (i) expired or existing contracts for whether they are or contain a lease, (ii) the lease classification of any existing leases or (iii) initial direct costs for existing leases. We have also elected the policy exemption that allows lessees to choose to not separate lease and non-lease components by class of underlying asset and are applying this expedient to all relevant asset classes.

Dartmouth-Hitchcock Health and Subsidiaries
Consolidated Notes to Financial Statements
June 30, 2020 and 2019

D-HH determines if an arrangement is or contains a lease at inception of the contract. Right-of-use assets represent our right to use the underlying assets for the lease term and our lease liabilities represent our obligation to make lease payments arising from the leases. Right-of-use assets and lease liabilities are recognized at commencement date based on the present value of lease payments over the lease term. We use the implicit rate noted within the contract. If not readily available, we use our estimated incremental borrowing rate, which is derived using a collateralized borrowing rate for the same currency and term as the associated lease. A right-of-use asset and lease liability is not recognized for leases with an initial term of 12 months or less and we recognize lease expense for these leases on a straight-line basis over the lease term within lease and rental expense.

Our operating leases are primarily for real estate, including certain acute care facilities, off-campus outpatient facilities, medical office buildings, and corporate and other administrative offices. Our real estate lease agreements typically have initial terms of 5 to 10 years. These real estate leases may include one or more options to renew, with renewals that can extend the lease term from 2 to 5 years. The exercise of lease renewal options is at our sole discretion. When determining the lease term, we included options to extend or terminate the lease when it is reasonably certain that we will exercise that option.

On adoption, the Health System recognized lease liabilities and right-of-use assets of \$60,269,884, respectively.

The components of lease expense for the year ended June 30, 2020 are as follows:

(in thousands of dollars)

	12 months ended June 30, 2020
Operating lease cost	8,992
Variable and short term lease cost (a)	1,497
Total lease and rental expense	<u>10,489</u>
Finance lease cost:	
Depreciation of property under finance lease	2,454
Interest on debt of property under finance lease	524
Total finance lease cost	<u>2,978</u>

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

Dartmouth-Hitchcock Health and Subsidiaries
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June 30, 2020 and 2019

Supplemental cash flow information related to leases for the year ended June 30, 2020 are as follows:

(in thousands of dollars)

**12 months ended
June 30, 2020**

Cash paid for amounts included in the measurement of lease liabilities:

Operating cash flows from operating leases	8,755
Operating cash flows from finance leases	542
Financing cash flows from finance leases	2,429
	<u>\$ 11,726</u>

Supplemental balance sheet information related to leases as of June 30, 2020 are as follows:

(in thousands of dollars)

**12 months ended
June 30, 2020**

Operating Leases

Right of use assets - operating leases	42,621
Accumulated amortization	(8,425)
Right of use assets - operating leases, net	<u>34,196</u>
Current portion of right of use obligations	9,194
Long-term right of use obligations, excluding current portion	25,308
Total operating lease liabilities	<u>34,502</u>

Finance Leases

Right of use assets - finance leases	26,076
Accumulated depreciation	(2,687)
Right of use assets - finance leases, net	<u>23,389</u>
Current portion of right of use obligations	2,581
Long-term right of use obligations, excluding current portion	21,148
Total finance lease liabilities	<u>23,729</u>

Weighted Average remaining lease term, years

Operating leases	4.64
Finance leases	19.39

Weighted Average discount rate

Operating leases	2.24%
Finance leases	2.22%

Included in the \$42.6 million of right-of-use assets obtained in exchange for operating lease obligations is \$5.6 million of new and modified operating leases entered into during the year ended June 30, 2020. Included in the \$26.1 million of right-of-use assets obtained in exchange for finance lease obligations is \$2.3 million of new and modified operating leases entered into during the year ended June 30, 2020.

Dartmouth-Hitchcock Health and Subsidiaries
Consolidated Notes to Financial Statements
June 30, 2020 and 2019

Future maturities of lease liabilities as of June 30, 2020 are as follows:

<i>(in thousands of dollars)</i>	<u>Operating Leases</u>	<u>Finance Leases</u>
Year ending June 30:		
2021	9,852	3,314
2022	8,274	3,003
2023	6,836	2,718
2024	5,650	1,892
2025	3,023	1,109
Thereafter	2,794	17,339
Total lease payments	36,429	29,374
Less: Imputed interest	1,927	5,645
Total lease payments	<u>\$ 34,502</u>	<u>\$ 23,729</u>

Future minimum rental payments under lease commitments with a term of more than one year as of June 30, 2019, prior to our adoption of ASC 842 are as follows:

<i>(in thousands of dollars)</i>	<u>Capital Leases</u>	<u>Operating Leases</u>
Year ending June 30:		
2020	1,706	11,342
2021	1,467	10,469
2022	1,471	7,488
2023	1,494	6,303
2024	1,230	4,127
Thereafter	10,158	5,752
Total lease payments	<u>\$ 17,526</u>	<u>\$ 45,481</u>

The Health System's rental expense totaled approximately \$12,707,000 for the year ended June 30, 2019.

17. COVID - 19

In March 2020, the World Health Organization declared the COVID-19 outbreak a pandemic and the United States federal government declared COVID-19 a national emergency. The Health System quickly developed and implemented an emergency response to the situation to ensure the safety of its patients and staff across the System. A key decision was made to postpone elective and non-urgent care in mid-March. Several factors drove that decision, including efforts to reduce the spread of COVID-19; conservation of personal protective equipment ("PPE"), which was and remains in critically short supply worldwide; and at the urging of the CDC and U.S. Surgeon General who in March urged all hospitals to reduce the number of elective procedures and visits.

On March 27, 2020, the President of the United States signed into law the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act") to provide economic assistance to a wide array of industries to ease the financial impact of COVID-19. As part of the CARES Act, the Centers for Medicare and Medicaid Services ("CMS") expanded its Accelerated and Advance Payment Program which allows participants to receive expedited payments during periods of national emergencies.

Dartmouth-Hitchcock Health and Subsidiaries

Consolidated Notes to Financial Statements

June 30, 2020 and 2019

As of June 30, 2020, the Health System has received approximately \$88,877,000 in governmental assistance including funding under the CARES Act. This includes recognition of approximately \$88,725,000 of stimulus revenue recorded as a component of other operating revenue in the consolidated statements of operations and changes in net assets as a result of satisfying the conditions of general and targeted grant funding under the Provider Relief Fund established by the CARES Act. The Health System recognized revenue related to the CARES Act provider relief funding based on information contained in laws and regulations, as well as interpretations issued by the HHS, governing the funding that was publicly available as of June 30, 2020. The Health System recorded approximately \$239,500,000 attributable to the Medicare Accelerated and Advance Payment Program representing working capital financing to be repaid through the provision of future services. These funds are recorded as a contract liability as a payment received before performing services. This amount is reported as a component of estimated third party settlements in the consolidated balance sheet as of June 30, 2020. Subsequent to June 30, 2020, the Health System received additional stimulus funding attributable to a targeted distribution of approximately \$19,700,000 for Safety Net Hospitals and \$2,500,000 for a general distribution.

Additionally, the CARES Act provides for payroll tax relief, including employee retention tax credits and the deferral of all employer Social Security tax payments to help employers in the face of economic hardship related to the COVID-19 pandemic. As of June 30, 2020, the Health System deferred approximately \$13,727,000 attributable to the employer portion of Social Security taxes and \$2,600,000 of employee retention tax credits. D-HH Leadership has also taken advantage of additional Federal and State programs including the Payroll Tax Deferral, Employee Retention Credit, First Responder Support, Front-Line Employees Hazard Pay Grant Program and FEMA funding to help offset some of the incremental costs being incurred to provide comprehensive and safe care during the pandemic.

18. Subsequent Events

The Health System has assessed the impact of subsequent events through November 17, 2020, 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.

HHS Reporting Requirements for the CARES Act

In September 2020 and October 2020, HHS issued new reporting requirements for the CARES Act provider relief funding. The new requirements first require Hospitals to identify healthcare-related expenses attributable to the COVID-19 pandemic that remain unreimbursed by another source. If those expenses do not exceed the provider relief funding received, Hospitals will need to demonstrate that the remaining provider relief funds were used to compensate for a negative variance in year over year patient service revenue. HHS is entitled to recoup Provider Relief Funding in excess of the sum of expenses attributable to the COVID-19 pandemic that remain unreimbursed by another source and the decline in calendar year over year patient care revenue. Due to these new reporting requirements there is at least a reasonable possibility that amounts recorded under the CARES Act provider relief fund by the Health System may change in future periods.

Dartmouth-Hitchcock Health and Subsidiaries
Consolidated Notes to Financial Statements
June 30, 2020 and 2019

Medicare and Medicaid Services ("CMS") expanded Accelerated and Advance Payment Program

In October 2020, new regulations were issued to revise the recoupment start date from August 2020 to April 2021.

Note Payable Amendment

In October 2020, the note payable issued to TD Bank in May 2020 was amended. Under the amended terms, the interest on the note payable is fixed at a rate of 2.56%, and matures in 2035. Repayment terms are semi-annual, interest only through July 2024, with annual principal payments to begin August 2024. The obligation can be satisfied at any time beforehand, without penalty.

Consolidating Supplemental Information – Unaudited

Dartmouth-Hitchcock Health and Subsidiaries
Consolidating Balance Sheets
June 30, 2020

(In thousands of dollars)	Dartmouth-Hitchcock Health	Dartmouth-Hitchcock	Cheshire Medical Center	Alice Peck Dry Memorial	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
Assets											
Current assets											
Cash and cash equivalents	\$ 108,856	\$ 217,352	\$ 43,940	\$ 28,079	\$ 22,874	\$ 14,377	\$ -	\$ 433,478	\$ 10,745	\$ -	\$ 463,223
Patient accounts receivable, net	-	148,888	11,413	8,534	10,200	4,367	-	181,500	2,319	-	183,819
Prepaid expenses and other current assets	25,243	178,432	37,838	3,808	6,105	1,715	(82,822)	171,019	(8,870)	(243)	161,906
Total current assets	134,099	544,672	92,891	38,521	39,179	20,459	(82,822)	785,997	13,194	(243)	798,948
Assets limited as to use	344,737	627,207	19,378	13,044	12,768	12,080	(235,588)	1,093,854	40,872	-	1,134,528
Notes receivable, related party	848,250	583	-	1,211	-	-	(848,843)	1,211	(1,211)	-	-
Other investments for restricted activities	-	98,490	6,970	97	3,077	6,286	-	114,900	25,880	-	140,580
Property, plant, and equipment, net	8	486,938	64,803	20,805	43,612	16,823	-	612,989	30,597	-	643,586
Right of use assets	1,542	32,714	1,822	17,574	621	3,221	-	57,484	91	-	57,585
Other assets	2,242	122,481	1,299	14,748	5,482	4,803	(10,971)	138,864	(2,546)	-	137,338
Total assets	\$ 1,330,878	\$ 2,192,093	\$ 187,181	\$ 108,000	\$ 104,739	\$ 63,462	\$ (1,178,204)	\$ 2,808,129	\$ 108,877	\$ (243)	\$ 2,912,563
Liabilities and Net Assets											
Current liabilities											
Current portion of long-term debt	\$ -	\$ 7,380	\$ 885	\$ 747	\$ 147	\$ 232	\$ -	\$ 9,371	\$ 86	\$ -	\$ 9,467
Current portion of right of use obligations	338	8,752	420	1,318	259	831	-	11,718	58	-	11,776
Current portion of liability for pension and other postretirement plan benefits	-	3,488	-	-	-	-	-	3,488	-	-	3,488
Accounts payable and accrued expenses	272,784	128,283	39,845	3,087	4,250	3,408	(318,381)	131,244	(1,985)	(243)	129,018
Accrued compensation and related benefits	-	122,392	7,732	3,870	3,875	3,582	-	141,151	1,840	-	142,991
Estimated third-party settlements	-	210,144	34,064	25,421	24,867	8,430	-	301,326	1,199	-	302,525
Total current liabilities	273,102	478,419	83,526	34,141	33,198	14,281	(318,381)	598,278	1,209	(243)	598,242
Notes payable, related party	-	814,525	-	-	27,718	6,800	(848,843)	-	-	-	-
Long-term debt, excluding current portion	1,050,894	37,373	23,817	24,312	147	10,598	(10,970)	1,135,768	2,782	-	1,138,530
Right of use obligations, excluding current portion	1,203	24,290	1,432	16,429	368	2,898	-	48,420	36	-	48,456
Insurance deposits and related liabilities	-	75,897	475	325	388	220	-	77,105	41	-	77,146
Liability for pension and other postretirement plan benefits, excluding current portion	-	301,907	21,840	-	-	511	-	324,258	(1)	-	324,257
Other liabilities	-	117,831	1,506	384	2,029	-	-	121,547	22,131	-	143,678
Total liabilities	1,324,999	1,849,842	132,596	75,581	63,845	34,905	(1,178,204)	2,303,374	28,178	(243)	2,329,309
Commitments and contingencies											
Net assets											
Net assets without donor restrictions	5,524	242,824	47,729	29,464	36,158	21,247	-	382,946	48,040	40	431,028
Net assets with donor restrictions	355	99,427	7,036	945	4,736	7,310	-	119,809	32,458	(40)	152,228
Total net assets	5,879	342,251	54,765	30,409	40,894	28,557	-	502,755	80,498	-	583,254
Total liabilities and net assets	\$ 1,330,878	\$ 2,192,093	\$ 187,181	\$ 108,000	\$ 104,739	\$ 63,462	\$ (1,178,204)	\$ 2,808,129	\$ 108,877	\$ (243)	\$ 2,912,563

Dartmouth-Hitchcock Health and Subsidiaries
Consolidating Balance Sheets
June 30, 2020

<i>(in thousands of dollars)</i>	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
Assets									
Current assets									
Cash and cash equivalents	\$ 108,856	\$ 218,295	\$ 47,642	\$ 22,874	\$ 14,568	\$ 34,072	\$ 6,916	\$ -	\$ 453,223
Patient accounts receivable, net	-	146,887	11,413	10,200	4,439	8,634	2,246	-	183,819
Prepaid expenses and other current assets	25,243	180,137	27,607	6,105	1,737	2,986	1,156	(83,065)	181,906
Total current assets	134,099	545,319	86,662	39,179	20,744	45,692	10,318	(83,065)	798,948
Assets limited as to use	344,737	946,938	18,001	12,768	13,240	13,044	21,368	(235,568)	1,134,526
Notes receivable, related party	848,250	593	-	-	-	-	-	(848,843)	-
Other investments for restricted activities	-	105,869	25,272	3,077	6,285	97	-	-	140,580
Property, plant, and equipment, net	8	469,613	68,374	43,612	18,432	40,126	3,421	-	643,586
Right of use assets	1,542	32,714	1,822	621	3,220	17,574	92	-	57,585
Other assets	2,242	122,647	7,429	5,482	2,152	8,199	158	(10,971)	137,338
Total assets	\$ 1,330,878	\$ 2,223,693	\$ 207,560	\$ 104,739	\$ 64,053	\$ 124,732	\$ 35,355	\$ (1,176,447)	\$ 2,912,563
Liabilities and Net Assets									
Current liabilities									
Current portion of long-term debt	\$ -	\$ 7,380	\$ 865	\$ 147	\$ 257	\$ 747	\$ 71	\$ -	\$ 9,487
Current portion of right of use obligations	336	8,752	420	259	631	1,316	59	-	11,775
Current portion of liability for pension and other postretirement plan benefits	-	3,468	-	-	-	-	-	-	3,468
Accounts payable and accrued expenses	272,762	126,684	35,117	4,251	3,517	3,528	1,791	(318,634)	129,016
Accrued compensation and related benefits	-	122,392	7,732	3,875	3,628	3,883	1,483	-	142,981
Estimated third-party settlements	-	210,143	34,664	24,667	6,430	25,421	1,200	-	302,525
Total current liabilities	273,100	478,619	78,798	33,199	14,461	34,895	4,604	(318,634)	599,242
Notes payable, related party	-	814,525	-	27,718	6,600	-	-	(848,843)	-
Long-term debt, excluding current portion	1,050,694	37,373	23,618	147	10,867	24,312	2,489	(10,970)	1,138,530
Right of use obligations, excluding current portion	1,203	24,290	1,433	368	2,700	16,429	33	-	46,456
Insurance deposits and related liabilities	-	75,697	475	388	222	325	39	-	77,146
Liability for pension and other postretirement plan benefits, excluding current portion	-	301,907	21,840	-	510	-	-	-	324,257
Other liabilities	-	117,631	1,506	2,026	-	22,515	-	-	143,678
Total liabilities	1,324,997	1,850,242	127,670	63,848	35,360	98,476	7,165	(1,176,447)	2,329,309
Commitments and contingencies									
Net assets									
Net assets without donor restrictions	5,526	266,327	48,549	36,158	21,385	24,881	28,160	40	431,026
Net assets with donor restrictions	355	107,124	31,341	4,735	7,306	1,375	30	(40)	152,228
Total net assets	5,881	373,451	79,890	40,893	28,693	26,256	28,190	-	583,254
Total liabilities and net assets	\$ 1,330,878	\$ 2,223,693	\$ 207,560	\$ 104,739	\$ 64,053	\$ 124,732	\$ 35,355	\$ (1,176,447)	\$ 2,912,563

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

(In thousands of dollars)	Dartmouth-Hitchcock Health	Dartmouth-Hitchcock	Cheshire Medical Center	Alice Peck Day Memorial	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
Assets											
Current assets											
Cash and cash equivalents	\$ 42,486	\$ 47,466	\$ 9,411	\$ 7,000	\$ 10,482	\$ 8,372	\$ -	\$ 125,232	\$ 18,366	\$ -	\$ 143,887
Patient accounts receivable, net	-	190,938	15,880	7,279	8,990	8,010	-	218,067	3,058	-	221,125
Prepaid expenses and other current assets	14,178	138,034	8,563	2,401	5,597	1,423	(74,083)	97,063	1,421	(3,000)	93,489
Total current assets	56,664	367,437	33,854	16,748	24,969	14,805	(74,083)	440,362	22,844	(3,000)	480,207
Assets limited as to use	92,802	888,485	18,766	12,684	12,427	11,819	-	936,876	36,673	-	878,248
Notes receivable, related party	553,484	732	-	1,408	-	-	(554,236)	1,408	(1,408)	-	-
Other investments for restricted activities	-	91,882	8,970	31	2,973	6,323	-	108,178	25,940	-	134,119
Property, plant, and equipment, net	22	432,277	67,147	30,945	41,946	17,797	-	590,134	31,122	-	621,256
Right of use assets	-	-	-	-	-	-	-	-	-	-	-
Other assets	3,518	108,208	1,279	15,019	5,042	4,388	(10,970)	127,484	(3,013)	-	124,471
Total assets	\$ 706,260	\$ 1,889,041	\$ 128,009	\$ 78,831	\$ 88,377	\$ 54,932	\$ (839,289)	\$ 2,104,181	\$ 115,150	\$ (3,000)	\$ 2,218,302
Liabilities and Net Assets											
Current liabilities											
Current portion of long-term debt	\$ -	\$ 8,226	\$ 830	\$ 964	\$ 547	\$ 262	\$ -	\$ 10,819	\$ 95	\$ -	\$ 10,914
Current portion of right of use obligations	-	-	-	-	-	-	-	-	-	-	-
Current portion of liability for pension and other postretirement plan benefits	-	3,488	-	-	-	-	-	3,488	-	-	3,488
Accounts payable and accrued expenses	55,499	99,884	15,820	6,299	3,878	2,778	(74,083)	106,873	6,963	(3,000)	112,817
Accrued compensation and related benefits	-	110,539	5,881	3,694	2,313	4,270	-	126,787	1,641	-	128,428
Estimated third-party settlements	-	25,408	103	1,299	10,891	2,921	-	41,879	-	-	41,879
Total current liabilities	55,499	248,822	22,404	12,237	17,589	10,229	(74,083)	292,497	8,699	(3,000)	296,177
Notes payable, related party	-	526,202	-	-	28,034	-	(554,236)	749,322	2,858	-	752,180
Long-term debt, excluding current portion	643,257	44,820	24,503	35,804	643	11,466	(10,970)	-	-	-	-
Right of use obligations, excluding current portion	-	-	-	-	-	-	-	-	-	-	-
Insurance deposits and related liabilities	-	86,796	440	513	388	240	-	88,367	40	-	88,407
Liability for pension and other postretirement plan benefits, excluding current portion	-	286,427	10,262	-	-	4,320	-	281,009	-	-	281,009
Other liabilities	-	99,201	1,104	28	1,885	-	-	100,918	23,218	-	124,136
Total liabilities	698,756	1,241,058	68,713	48,382	48,239	28,234	(839,289)	1,492,113	34,809	(3,000)	1,513,909
Commitments and contingencies											
Net assets											
Net assets without donor restrictions	7,486	356,880	63,081	27,683	36,518	21,242	-	511,830	48,063	40	559,833
Net assets with donor restrictions	18	81,103	6,245	799	4,820	7,436	-	110,218	32,282	(40)	142,499
Total net assets	7,504	437,983	69,326	28,482	41,338	28,678	-	622,048	80,345	-	702,393
Total liabilities and net assets	\$ 706,260	\$ 1,889,041	\$ 128,009	\$ 78,831	\$ 88,377	\$ 54,932	\$ (839,289)	\$ 2,104,181	\$ 115,150	\$ (3,000)	\$ 2,218,302

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	VNH and Subsidiaries	Eliminations	Health System Consolidated
Assets									
Current assets									
Cash and cash equivalents	\$ 42,456	\$ 48,052	\$ 11,952	\$ 11,120	\$ 8,549	\$ 15,772	\$ 5,586	\$ -	\$ 143,587
Patient accounts receivable, net	-	180,936	15,880	8,960	5,060	7,260	3,007	-	221,125
Prepaid expenses and other current assets	14,176	139,832	9,480	5,587	1,401	1,678	471	(77,092)	95,485
Total current assets	66,634	368,822	37,292	25,647	15,010	24,730	9,164	(77,092)	460,207
Assets limited as to use	92,602	707,597	17,383	12,427	12,738	12,685	20,817	-	878,249
Notes receivable, related party	553,484	752	-	-	-	-	-	(554,238)	-
Other investments for restricted activities	-	99,807	24,885	2,973	6,323	31	-	-	134,119
Property, plant, and equipment, net	22	434,953	70,846	42,423	19,435	50,338	3,239	-	621,256
Right of use assets	-	-	-	-	-	-	-	-	-
Other assets	3,518	108,366	7,388	5,476	1,931	8,685	74	(10,970)	124,471
Total assets	\$ 706,260	\$ 1,720,297	\$ 157,894	\$ 88,946	\$ 55,437	\$ 96,472	\$ 33,294	\$ (642,298)	\$ 2,218,302
Liabilities and Net Assets									
Current liabilities									
Current portion of long-term debt	\$ -	\$ 8,226	\$ 830	\$ 547	\$ 288	\$ 954	\$ 69	\$ -	\$ 10,914
Current portion of right of use obligations	-	-	-	-	-	-	-	-	-
Current portion of liability for pension and other postretirement plan benefits	-	3,488	-	-	-	-	-	-	3,488
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	-	28,405	103	10,551	2,921	1,290	-	-	41,570
Total current liabilities	55,499	249,179	28,140	17,890	10,379	13,140	3,342	(77,092)	298,177
Notes payable, related party	-	526,202	-	28,034	-	-	-	(554,238)	-
Long-term debt, excluding current portion	643,257	44,820	24,503	543	11,783	35,604	2,560	(10,970)	752,180
Right of use obligations, excluding current portion	-	-	-	-	-	-	-	-	-
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
Total liabilities	698,756	1,241,615	62,460	48,240	26,702	72,492	5,942	(642,298)	1,513,909
Commitments and contingencies									
Net assets									
Net assets without donor restrictions	7,488	379,498	65,873	36,087	21,300	22,327	27,322	40	559,933
Net assets with donor restrictions	18	99,164	29,561	4,819	7,435	1,853	30	(40)	142,480
Total net assets	7,504	478,662	95,434	40,706	28,735	23,980	27,352	-	702,393
Total liabilities and net assets	\$ 706,260	\$ 1,720,297	\$ 157,894	\$ 88,946	\$ 55,437	\$ 96,472	\$ 33,294	\$ (642,298)	\$ 2,218,302

Dartmouth-Hitchcock Health and Subsidiaries
Consolidating Statements of Operations and Changes in Net Assets without Donor Restrictions
Year Ended June 30, 2020

(In thousands of dollars)	Dartmouth-Hitchcock Health	Dartmouth-Hitchcock	Cheekline Medical Center	Alice Peck Day Memorial	New London Hospital Association	ML Aacutney 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	\$ -	\$ 1,480,518	\$ 207,416	\$ 65,498	\$ 53,843	\$ 41,348	\$ -	\$ 1,858,720	\$ 21,305	\$ -	\$ 1,880,025
Contracted revenue	8,369	114,808	400	-	10	7,427	(54,543)	73,569	496	(39)	74,028
Other operating revenue	28,349	321,028	18,408	7,179	10,185	7,847	(28,972)	380,022	15,128	(528)	374,822
Net assets released from restrictions	409	13,013	1,315	182	180	84	-	15,143	1,117	-	16,260
Total operating revenue and other support	37,127	1,939,463	225,537	72,857	64,208	56,707	(83,515)	2,307,454	38,048	(567)	2,344,835
Operating expenses											
Salaries	-	947,275	115,777	37,598	33,073	27,600	(34,708)	1,126,815	17,007	1,201	1,144,823
Employee benefits	-	227,138	28,979	6,214	6,741	6,344	(4,894)	268,582	4,009	311	272,872
Medications and medical supplies	-	401,185	38,313	8,380	5,140	2,944	-	453,952	1,429	-	455,381
Purchased services and other	13,815	284,714	31,864	11,839	14,311	13,351	(20,942)	348,552	13,943	(1,000)	360,498
Medicaid enhancement tax	-	69,708	8,478	3,226	2,853	1,747	-	78,010	-	-	78,010
Depreciation and amortization	14	71,108	9,351	3,361	3,801	2,475	-	88,910	2,254	-	92,164
Interest	25,780	23,431	953	806	1,097	252	(25,412)	27,007	315	-	27,322
Total operating expenses	39,409	2,014,539	229,713	71,332	66,816	54,713	(85,924)	2,390,598	38,957	(487)	2,429,068
Operating (loss) margin	(7,282)	(75,076)	(4,176)	1,505	(2,518)	1,994	2,409	(83,144)	(909)	(90)	(84,133)
Non-operating gains (losses)											
Investment income (losses), net	4,877	18,522	714	292	359	433	(198)	24,909	2,048	-	27,047
Other components of net periodic pension and post-retirement benefit income	-	8,793	1,883	-	-	134	-	10,810	-	-	10,810
Other (losses) income, net	(3,932)	(1,077)	(589)	(205)	544	4,317	(2,211)	(3,133)	348	80	(2,707)
Total non-operating gains (losses), net	945	26,238	2,028	87	903	4,884	(2,409)	32,676	2,396	80	35,150
(Deficiency) excess of revenue over expenses	(6,337)	(48,838)	(2,148)	1,592	(1,615)	6,878	-	(50,468)	1,485	-	(48,983)
Net assets without donor restrictions	-	584	179	-	344	300	-	1,387	27	-	1,614
Net assets released from restrictions for capital	-	-	-	-	-	-	-	-	-	-	-
Change in funded status of pension and other postretirement benefits	-	(58,513)	(13,321)	-	-	(7,188)	-	(79,022)	-	-	(79,022)
Net assets transferred to (from) affiliates	4,375	(7,299)	(32)	219	1,911	15	-	(781)	781	-	-
Other changes in net assets	-	-	-	-	-	-	-	-	(2,319)	-	(2,319)
Increase in net assets without donor restrictions	\$ (1,962)	\$ (114,056)	\$ (16,322)	\$ 1,811	\$ 640	\$ 5	\$ -	\$ (128,884)	\$ (23)	\$ -	\$ (128,907)

Dartmouth-Hitchcock Health and Subsidiaries
Consolidating Statements of Operations and Changes in Net Assets without Donor Restrictions
Year Ended June 30, 2020

<i>(in thousands of dollars)</i>	D-HH and Other Subsidiaries	D-H and Subsidiaries	Cheehire and Subsidiaries	NLH and Subsidiaries	MAHHC and Subsidiaries	APD and Subsidiaries	VNH and Subsidiaries	Eliminations	Health System Consolidated
Operating revenue and other support									
Patient service revenue	\$ -	\$ 1,490,516	\$ 207,416	\$ 53,943	\$ 41,348	\$ 65,496	\$ 21,306	\$ -	\$ 1,880,025
Contracted revenue	5,369	115,403	400	10	7,427	-	-	(54,581)	74,028
Other operating revenue	26,348	323,151	16,472	10,185	9,482	16,726	1,757	(29,500)	374,822
Net assets released from restrictions	409	13,660	1,335	160	83	813	-	-	16,290
Total operating revenue and other support	32,127	1,942,730	225,623	64,298	58,340	82,835	23,063	(84,081)	2,344,935
Operating expenses									
Salaries	-	947,275	115,809	33,073	28,477	41,085	12,608	(33,504)	1,144,823
Employee benefits	-	227,138	26,988	6,741	6,517	7,123	2,918	(4,553)	272,872
Medications and medical supplies	-	401,165	36,313	5,140	2,941	8,401	1,421	-	455,381
Purchased services and other	13,615	287,948	32,099	14,311	13,787	14,589	7,108	(22,941)	360,496
Medicaid enhancement tax	-	59,708	8,478	2,853	1,747	3,226	-	-	76,010
Depreciation and amortization	14	71,109	9,480	3,601	2,596	5,004	360	-	92,164
Interest	25,780	23,431	953	1,097	252	1,159	62	(25,412)	27,322
Total operating expenses	39,408	2,017,774	230,118	66,816	56,297	80,587	24,477	(86,410)	2,429,068
Operating (loss) margin	(7,282)	(75,044)	(4,495)	(2,518)	2,043	2,248	(1,414)	2,329	(84,133)
Non-operating gains (losses)									
Investment income (losses), net	4,677	19,361	1,305	359	483	292	588	(198)	27,047
Other components of net periodic pension and post retirement benefit income	-	8,793	1,883	-	134	-	-	-	10,810
Other (losses) income, net	(3,932)	(1,077)	(569)	(25)	4,318	(205)	914	(2,131)	(2,707)
Total non-operating gains (losses), net	945	27,077	2,619	334	4,915	87	1,502	(2,329)	35,150
(Deficiency) excess of revenue over expenses	(6,337)	(47,967)	(1,876)	(2,184)	6,958	2,335	88	-	(48,983)
Net assets without donor restrictions									
Net assets released from restrictions for capital	-	591	179	344	300	-	-	-	1,414
Change in funded status of pension and other postretirement benefits	-	(58,513)	(13,321)	-	(7,188)	-	-	-	(79,022)
Net assets transferred to (from) affiliates	4,377	(7,282)	10	1,911	15	219	750	-	-
Other changes in net assets	-	-	(2,318)	-	-	-	-	-	(2,316)
Increase in net assets without donor restrictions	\$ (1,960)	\$ (113,171)	\$ (17,324)	\$ 71	\$ 65	\$ 2,554	\$ 838	\$ -	\$ (128,907)

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	Cheshire Medical Center	Alice Peck Day Memorial	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
Operating revenue and other support											
Patient service revenue	\$ -	\$ 1,580,552	\$ 220,255	\$ 69,794	\$ 80,166	\$ 48,029	\$ -	\$ 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	4,281	2,289	(22,076)	197,809	13,388	(297)	210,888
Net assets released from restrictions	369	11,556	732	137	177	24	-	12,995	1,110	-	14,105
Total operating revenue and other support	26,508	1,888,011	224,749	71,879	84,604	54,244	(68,176)	2,261,819	37,813	(289)	2,299,143
Operating expenses											
Salaries	-	868,311	107,871	37,297	30,549	26,514	(24,882)	1,045,060	15,785	1,108	1,082,551
Employee benefits	-	217,823	25,983	8,454	5,434	7,152	(3,763)	258,883	3,842	287	262,812
Medications and medical supplies	-	354,201	34,331	8,634	6,298	3,032	-	406,496	1,379	-	407,875
Purchased services and other	11,366	242,106	35,088	15,308	13,528	13,950	(21,178)	310,170	14,887	(1,822)	323,435
Medicaid enhancement tax	-	54,954	8,005	3,062	2,264	1,778	-	70,081	-	-	70,081
Depreciation and amortization	14	69,343	7,977	2,305	3,915	2,360	-	85,914	2,500	-	88,414
Interest	20,677	21,585	1,053	1,169	1,119	226	(20,850)	24,061	533	-	25,514
Total operating expenses	32,057	1,828,123	220,108	74,229	63,107	55,012	(70,471)	2,202,185	38,726	(229)	2,240,682
Operating margin (loss)	(5,549)	59,888	4,641	(2,350)	1,497	(768)	2,295	59,454	(913)	(80)	58,481
Non-operating gains (losses)											
Investment income (losses), net	3,929	32,193	227	489	834	823	(198)	38,077	1,875	-	40,052
Other components of net periodic pension and postretirement benefit income	-	9,277	1,758	-	-	186	-	11,221	-	-	11,221
Other (losses) income, net	(3,784)	1,586	(187)	30	(240)	279	(2,097)	(4,413)	791	80	(3,582)
Loss on early extinguishment of debt	-	-	-	(87)	-	-	-	(87)	-	-	(87)
Total non-operating gains (losses), net	145	43,056	1,798	412	594	1,088	(2,295)	44,798	2,766	80	47,624
(Deficiency) excess of revenue over expenses	(5,404)	102,944	6,439	(2,138)	2,091	320	-	104,252	1,853	-	106,105
Net assets without donor restrictions											
Net assets released from restrictions for capital	-	419	565	-	402	318	-	1,704	65	-	1,769
Change in funded status of pension and other postretirement benefits	-	(85,005)	(7,720)	-	-	682	-	(72,043)	-	-	(72,043)
Net assets transferred to (from) affiliates	10,477	(16,360)	1,938	8,780	128	110	-	5,054	(5,054)	-	-
Increase in net assets without donor restrictions	\$ 5,073	\$ 21,998	\$ 1,223	\$ 6,622	\$ 2,621	\$ 1,430	\$ -	\$ 36,087	\$ (3,136)	\$ -	\$ 35,831

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	VNH and Subsidiaries	Eliminations	Health System Consolidated
Operating revenue and other support									
Patient service revenue	\$ -	\$ 1,580,552	\$ 220,254	\$ 60,166	\$ 48,029	\$ 69,794	\$ 22,528	\$ -	\$ 1,998,323
Contracted revenue	5,010	109,842	355	-	5,902	-	-	(48,092)	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	182	-	-	14,105
Total operating revenue and other support	26,509	1,891,806	224,890	64,603	55,825	80,907	23,068	(68,465)	2,299,143
Operating expenses									
Salaries	-	868,311	107,706	30,549	27,319	40,731	11,511	(23,576)	1,062,551
Employee benefits	-	217,623	25,993	5,434	7,319	7,218	2,701	(3,476)	262,812
Medications and medical supplies	-	354,201	34,331	6,298	3,035	8,639	1,371	-	407,875
Purchased services and other	11,366	248,101	35,396	13,390	14,371	18,172	7,437	(22,798)	323,435
Medicaid enhancement tax	-	54,954	8,005	2,264	1,778	3,082	-	-	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	1,837	63	(20,850)	25,514
Total operating expenses	32,058	1,832,118	220,510	62,974	58,526	83,653	23,423	(70,700)	2,240,862
Operating (loss) margin	(5,549)	59,688	4,280	1,629	(701)	(2,746)	(355)	2,235	58,481
Non-operating gains (losses)									
Investment income (losses), net	3,929	33,310	129	785	645	469	983	(198)	40,052
Other components of net periodic pension and post retirement benefit income	-	9,277	1,758	-	186	-	-	-	11,221
Other (losses) income, net	(3,784)	1,586	(171)	(240)	288	31	785	(2,037)	(3,562)
Loss on early extinguishment of debt	-	-	-	-	-	(87)	-	-	(87)
Total non-operating gains (losses), net	145	44,173	1,716	545	1,119	413	1,748	(2,235)	47,624
(Deficiency) excess of revenue over expenses	(5,404)	103,861	5,996	2,174	418	(2,333)	1,393	-	106,105
Net assets without donor restrictions									
Net assets released from restrictions for capital	-	484	585	402	318	-	-	-	1,789
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	-	-
Increase (decrease) in net assets without donor restrictions	\$ 5,073	\$ 22,980	\$ 804	\$ 2,704	\$ 1,536	\$ 1,296	\$ 1,438	\$ -	\$ 35,831

Dartmouth-Hitchcock Health and Subsidiaries
Note to Supplemental Consolidating Information
June 30, 2020 and 2019

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.



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248219434
Dec. 30, 2008 LTR 4168C E0
02-0222140 000000 00 000
00016403
BODC: TE

MARY HITCHCOCK MEMORIAL HOSPITAL
1 MEDICAL CENTER DR
LEBANON NH 03756-1000017



011353

Employer Identification Number: 02-0222140
Person to Contact: Ms. Benson
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Dec. 17, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in August 1934, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(iii).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Michele M. Sullivan

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I

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

**BOARDS OF TRUSTEES AND OFFICERS
(22 D-H Trustees; 13 D-HH Trustees)**

Effective: January 1, 2022

Geraldine "Polly" Bednash, PhD, RN, FAAN
(Thomas)
MHMH/DHC/D-HH Trustee
Adjunct Professor, Australian Catholic University

Mark W. Begor, MBA (Kristen)
MHMH/DHC/D-HH Trustee
Chief Executive Officer, Equifax

Duane A. Compton, PhD
MHMH/DHC/D-HH Trustee
Ex-Officio: Dean, Geisel School of Medicine at Dartmouth

Joanne M. Conroy, MD
MHMH/DHC/D-HH Trustee
Ex-Officio: CEO & President, D-H/D-HH
One Medical Center Drive, Lebanon, NH 03756

Paul P. Danos, PhD (Mary Ellen)
MHMH/DHC/D-HH Trustee
Dean Emeritus; Laurence F. Whittemore Professor of Business Administration, Tuck School of Business at Dartmouth

Nancy M. Dunbar, MD (Geoff)
MHMH/DHC Trustee
Medical Director, Blood Bank
Department of Pathology and Laboratory Medicine

Carl "Trey" Dobson, MD (Amy)
MHMH/DHC Trustee
Chief Medical Officer, Southwestern Vermont Medical Center & Medical Director for the D-H Practice, Bennington; Vermont

Elof Eriksson, MD, PhD (Gudrun)
MHMH/DHC Trustee
Professor Emeritus, Harvard Medical School and
Chief Medical Officer, Applied Tissues Technologies, LLC

Elof Eriksson, MD, PhD (Gudrun)
MHMH/DHC Trustee
Professor Emeritus, Harvard Medical School and

Chief Medical Officer, Applied Tissues Technologies, LLC

Gary L. Freed, MD, PharmD (Meghan Freed, MD)

MHMH/DHC Trustee

Medical Director of the Comprehensive Wound Clinic at D-H & Assistant Professor of Surgery, Geisel School of Medicine at Dartmouth

Thomas P. Glynn, PhD (Marylou Batt)

MHMH/DHC Trustee

Adjunct Lecturer, Harvard Kennedy School of Government

Jarvis A. Green (Julien Blanchet)

MHMH/DHC Trustee

Founder & Producing Artistic Director, JAG Productions

Roberta L. Hines, MD (Jerome Liebrand)

MHMH/DHC Boards' Chair | D-HH Trustee

Nicholas M. Greene Professor and Chair, Dept. of Anesthesiology, Yale School of Medicine

David S. Jevsevar, MD, MBA (Kori)

MHMH/DHC Trustee

Chair of the Department of Orthopaedics at the Geisel School of Medicine at Dartmouth and Vice President of the Orthopaedic Service Line for Dartmouth-Hitchcock Health

Aaron J. Mancuso, MD (Allison)

MHMH/DHC (Lebanon Physician) Trustee

Division Director of Thoracic Anesthesia and Assistant Professor of Anesthesiology and Medicine at Geisel

Jennifer L. Moyer, MBA (David Bartlett)

MHMH/DHC/D-HH Trustee

Managing Director & CAO, White Mountains Insurance Group, Ltd

Sherri C. Oberg, MBA (Curt)

MHMH/DHC Trustee

CEO and Co-Founder of Particles for Humanity, PBC

David P. Paul, MBA (Jill)

MHMH/DHC Board Secretary | D-HH Trustee

President & COO, JBG SMITH

Charles G. Plimpton, MBA (Barbara Nyholm)

MHMH/DHC/D-HH Trustee

MHMH/DHC Boards' Treasurer

D-HH Board Treasurer & Secretary

Retired Investment Banker

Thomas Raffio, MBA, FLMI (Ellen)

MHMH/DHC Trustee

President & CEO, Northeast Delta Dental

Edward Howe Stansfield, III, MA (Amy)

MHMH/DHC Trustee

D-HH Trustee & Board Chair

Senior VP, Resident Director for the Hanover, NH Bank of America/Merrill Lynch Office

Pamela Austin Thompson, MS, RN, CENP, FAAN

(Robert)

MHMH/DHC/D-HH Trustee

Chief executive officer emeritus of the American Organization of Nurse Executives (AONE)

Marc B. Wolpow, JD, MBA (Robin)

MHMH/DHC/D-HH Trustee

Co-Chief Executive Officer of Audax Group

Sandra L. Wong, MD, MS

MHMH/DHC Trustee

William N. and Bessie Allyn Professor of Surgery, Chair of the Department of Surgery at Dartmouth-Hitchcock Medical Center (DHMC) and the Geisel School of Medicine at Dartmouth, and senior vice president of the Surgical Service Line at D-HH

Member of D-HH, not a member of D-H:

Richard J. Powell, MD (Roshini Pinto-Powell, MD)

D-HH Trustee

Section Chief, Vascular Surgery; Professor of Surgery and Radiology

Personnel	Salary	
C. Brittis Bean	\$	93,537.00
J .Thompson	\$	67,059.00
A. Kegelma	\$	63,565.00
S.Townsend	\$	46,072.00
Total	\$	270,233.00
Benefits (31.8%)		
C.Brittis Bean	\$	29,745.00
J.Thompson	\$	21,325.00
A.Kegelma	\$	20,214.00
S.Townsend	\$	14,650.00
Total Benefits	\$	85,934.00
Total Personnel	\$	356,167.00

Cathy Brittis, MSW

Summary

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

Education

1993 - 1995 University of Vermont Burlington, Vermont

Masters of Social Work

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

Bachelor of Arts in Psychology

Professional experience

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

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

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

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

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

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

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

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

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

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

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

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

- Provided 24 hour emergency rape/domestic violence crisis counseling via walk-ins, hotline, and police/hospital assistance.
- Established and supervised an emergency financial assistance program for victims of crime.
- Prepared victims for the court process and advocated on behalf of the victim.
- Provided group treatment to victims of crime. Co-facilitated a support group for victims of domestic violence. Facilitated a sexual harassment group for female adolescents.
- Created and presented outreach programs and crime prevention workshops for the schools of Dutchess County.

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

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

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

Awards received

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

Lebanon Police Department, Citizen of the Year Award - 2009

References will be furnished upon request.

Jocelyn "Jody" Thompson



EDUCATION

BA, Social Work, University of New Hampshire 2001

CURRENT POSITION

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

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

PAST RELEVANT EMPLOYMENT

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

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

- Coordinated all investigative forensic interviews (approximately 400 per year) with multidisciplinary teams consisting of law enforcement officers, child protective services workers, county and state prosecutors, mental health, medical and crisis services providers.
- First point of contact with family members of children in need of services. Often had to diffuse and mediate hostile or adversarial situations and reassure reluctant clients.
- Conducted child abuse forensic interviews.
- Led monthly case reviews with team members to discuss techniques and skills used to investigate the cases.
- Updated documentation/filing system and was responsible for maintaining secure records for approximately 1200 case files.
- Set up a satellite office in Derry, NH with the Executive Director.
- HIPAA Privacy Officer for agency.
- Responsible for coordinating all aspects of agency fundraising (approximately \$50,000 per year) working closely with volunteers. Solicited donations of goods, services and cash for large gala and golf tournament, the two largest fundraisers.
- Wrote the quarterly newsletter.

OTHER PROFESSIONAL EXPERIENCES

Social Worker-per diem, New London Hospital, New London NH

November 2006-January 2008

Discharge planning and resource referrals for patients in acute care community hospital. All aspects of patient crisis management.

First Assistant Manager, Hanna Andersson Kittery ME

November

2001-March 2002.

Second in charge of large children's clothing store. Responsibilities include open and close store, balance cash registers and end of night deposits, delegate tasks and supervise staff of seven employees; provide exceptional customer service, conduct all recruiting, interviewing and hiring of new associates.

Direct Services Intern - Sexual Assault Support Services, Portsmouth, NH

May 2000-July 2002

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

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

Reference Available Upon Request

Andrea Kegelman

Education:

Bachelor of Science, Criminal Justice, September 2004
College for Lifelong Learning, University System of New Hampshire
Concord, New Hampshire

Professional Experience:

Lebanon Police Department (October 2004 – present)

Lebanon, New Hampshire

Police Officer, Corporal

- Enforce Criminal and Motor Vehicle Codes as well as City Ordinances.
- Respond to and investigate incidents of Domestic Violence (DV), child abuse and elder abuse/exploitation.
- Coordinate services and referrals to the Division of Children, Youth and Families (DCYF), the Child Advocacy Center (CAC) and/or the Bureau of Elderly and Adult Services (BEAS).
- Conduct Forensic Interviews of children and adults of suspected physical abuse, sexual abuse, and witness to violent crimes.
- Successfully worked with multidisciplinary team members including the Child Advocacy Centers of Grafton and Sullivan Counties, WISE and the Upper Valley Sexual Assault Response Team to provide crisis support, advocacy, prevention and community outreach.
- Primary law enforcement representative on the Grafton County Child Advocacy Center Multidisciplinary team to include active participation in pre and post MDT meetings and case review process.
- Primary law enforcement representative and active participant of the Upper Valley Sexual Assault Response Team.
- Successfully implemented and supervised training requirements, programs and opportunities for Lebanon Police Department personnel, consisting of a staff of 38 sworn officers.
- Successfully assisted in the prosecution of sexual assaults, physical assaults, elder abuse and exploitation and theft cases.
- Provided support and assistance to the Lebanon Police Department Prosecutor by preparing cases for arraignment and trial as well as handling court proceedings in his absence.
- Provided ongoing supervision of officers and civilian employees.

Lebanon School District (January 2003 – September 2004, part time)

Lebanon, New Hampshire

Substitute Teacher

- Assisted school district when a substitute teacher was needed.
- Successfully handled children from ages 5-18 in the classroom.
- Successfully implemented age appropriate class curriculum.

Carroll Police Department (April 2000 – October 2004)

Carroll, New Hampshire

Police Officer

- Enforced Criminal and Motor Vehicle Codes as well as Town Ordinances.
- Successfully facilitated safety training for elementary school students.
- Effectively assisted with all juvenile proceedings within the Family Court system.

Coos County Sheriff's Department (April 2000 – December 2003, part time)

Lancaster, New Hampshire

Sheriff's Deputy

- Transported female prisoners to/from police departments, courts and correctional facilities.
- Successfully executed undercover investigations involving the care and treatment of juveniles.

Lincoln Police Department (November 1999 – April 2000)

Lincoln, New Hampshire

Dispatcher

- Triaged phone and radio communications for Police, Fire and EMS including crisis situations.
- Worked within the community to foster positive relationships with Law Enforcement.
- Successfully organized and documented calls for service.

Specialized Trainings:

Motion Drafting & Legal Research Training (2016)

Police Prosecutor Training (2015)

Child Death & Homicide Investigation Training (2013)

FBI Crisis Negotiation Training (2011)

Advanced Forensic Interview Training (2010)

NH Attorney General's Task Force on Child Abuse & Neglect (2008, 2009)

Shield Our Children from Harm Professional Conference (annually, 2007 – 2013)

Child Abuse and Exploitation Investigative Techniques Training (2006)

Forensic Interview Training (2005)

Awards & Achievements:

Assistant to the Prosecutor (2016)

Training & Recruitment / Operations Support Bureau, Lebanon Police Department (2016)

Corporal, Lebanon Police Department (2014)

Letter of Recognition from Governor John Lynch, Lebanon Police Department (2012)

CHAD Unsung Hero Award, Child Advocacy Center of Grafton County (2010)

Officer of the Year, Lebanon Police Department (2010)

Detective, Lebanon Police Department (2008 – 2016)

School Resource Officer (SRO), Lebanon Police Department (2007 – 2008)

Samantha Townsend

Education

Southern New Hampshire University in Manchester, NH

May 2017

Bachelors of Arts in Psychology and Community Sociology

Concentration: Child & Adolescent Development

Cumulative GPA of 3.7, Psi Chi International Honor Society, National Honor Society for Collegiate Scholars

Won first place at SNHU's Undergraduate Research Day for Community Based Research

Relevant Experience

Intake Coordinator/ Resource Specialist

September 2019-Present

Child Advocacy Center at CHaD

Responsible for receiving, managing and coordinating all referrals

Triage cases based on case dynamics and safety needs

Coordinates/schedules CAC forensic interviews with necessary members of the MDT

Responsible for case tracking, data collection, and maintenance of database directory for the two county region served

Paraprofessional

August 2017-August 2019

Mount Lebanon School

Support and assist learning in pre-kindergarten classrooms

Model appropriate behavior and open-mindedness and reward student who do the same

Substitute

May 2016- June 2017

Lebanon School District

Work in the absence of regular teacher to assist children understand subject matter

Provide skills required for programmed lessons

Intern

February 2017- April 2017

Easterseals Child Development Center

Interact and provide necessary support for child ages 2-3 years old

Support teachers in promoting an inclusive environment for children with development disabilities

Volunteer

October 2016 to January 2017

Elliot Hospital Child Life Department in Manchester, NH

Normalized the hospital environment

Developed and modified activities based on developmental age and physical abilities

Communicate effectively with Child Life Specialist, child, and child's guardian

Volunteer

August 2016

Barretstown SeriousFun Camp, Ireland

Supervised children ages 11-14

Provided emotional and mental support for the children attending

Assisted the children and activity leaders in various challenging activities

Landscape Maintenance

Summer 2013- 2016

Hess Property and Services in Lebanon, New Hampshire

Communicated effectively with the boss, worked individually, and on a team

Completed time sensitive task of getting everyone's time sheets into the boss each week

Tutor

January to May 2015

Southern New Hampshire University in Manchester, New Hampshire

Articulated statistics in a clear way

Communicated with non-native English speakers

Managed time between my classes and workload, tutor training, being present in the statistics class, and individual tutoring

Campus Involvement

Signature Leadership Program

Exposed to various leadership theories and approaches

Participate in experiential-based learning, such as retreats, workshops and teambuilding exercises in the following areas: Leadership Training, Career Exploration, Service Activities, and Campus Involvement