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**ATTORNEY GENERAL
DEPARTMENT OF JUSTICE**

33 CAPITOL STREET
CONCORD, NEW HAMPSHIRE 03301-6397

GORDON J. MACDONALD
ATTORNEY GENERAL

ANN M. RICE
DEPUTY ATTORNEY GENERAL



March 28, 2018

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

Your Excellency and Members of the Council:

REQUESTED ACTION

Authorize the Department of Justice (DOJ) to enter into a subgrant with the YWCA of Manchester, New Hampshire (Vendor# 154141-B001) from the U.S. Department of Justice, Office on Violence Against Women Act (VAWA), in an amount not to exceed \$50,000, for the purpose of providing an Underserved Populations Coordinator, effective upon Governor and Executive Council approval or May 1, 2018, whichever is later, through December 31, 2019. 100% Federal Funds

Funding is available as follows:

02-20-20-201510-5017	<u>FY 2018</u>
Violence Against Women Act	
072-500576 Grants Federal	\$50,000

EXPLANATION

The VAWA program is a formula grant awarded to New Hampshire on an annual basis from the U.S. Department of Justice, Office on Violence Against Women. The terms of the grant mandate that a portion of the funds must be targeted to underserved populations in New Hampshire. The YWCA was the only organization to submit a proposal in response to the Department of Justice's request for proposals for these specific funds.

The YWCA is a core victim service provider in New Hampshire. This funding will support an Underserved Populations Coordinator who will be responsible for enhancing outreach efforts to the underserved populations of Manchester, NH, such as

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and the Honorable Council
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new Americans, immigrants and refugees; coordinating services to individuals in those populations who have been the victims of domestic violence and sexual assault; and working to overcome barriers in the service delivery system.

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Gordon J. MacDonald", with a long horizontal flourish extending to the right.

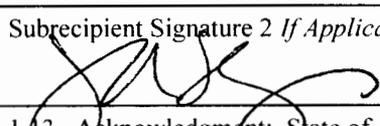
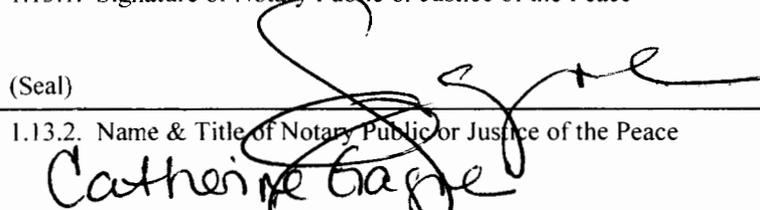
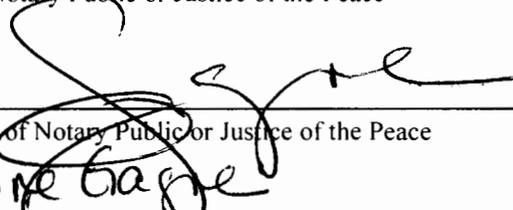
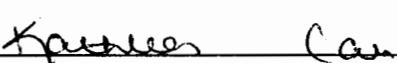
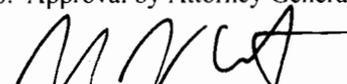
Gordon J. MacDonald
Attorney General

GRANT AGREEMENT

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

GENERAL PROVISIONS

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		1.2. State Agency Address 33 Capitol Street, Concord, NH 03301	
1.3. Subrecipient Name YWCA of New Hampshire		1.4. Subrecipient Address 72 Concord Street, Manchester, NH 03101	
1.5 Subrecipient Phone # 603-625-5785	1.6. Account Number 02-20-20-201510-5017	1.7. Completion Date 12/31/2019	1.8. Grant Limitation \$ 50,000
1.9. Grant Officer for State Agency Kathleen B. Carr		1.10. State Agency Telephone Number (603) 271-3658	
"By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Subrecipient Signature 1 		1.12. Name & Title of Subrecipient Signor 1 Jessica A Sugrue, CEO	
Subrecipient Signature 2 <i>If Applicable</i> 		Name & Title of Subrecipient Signor 2 <i>If Applicable</i> CATHERINE GAGNE, Notary Public My Commission Expires March 23, 2021	
1.13. Acknowledgment: State of New Hampshire, County of Hillsborough on 3/14/18 , before the undersigned officer, personally appeared the person identified in block 1.12., known to me (or satisfactorily proven) to be the person whose name is signed in block 1.11., and acknowledged that he/she executed this document in the capacity indicated in block 1.12.			
1.13.1. Signature of Notary Public or Justice of the Peace 			
(Seal)			
1.13.2. Name & Title of Notary Public or Justice of the Peace Catherine Gagne			
1.14. State Agency Signature(s) 		1.15. Name & Title of State Agency Signor(s) Kathleen Carr, Director of Admin	
1.16. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By:  Assistant Attorney General, On: 3/14/2018			
1.17. Approval by Governor and Council (if applicable) By: _____ On: / /			

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

3. AREA COVERED. Except as otherwise specifically provided for herein, the Subrecipient shall perform the Project in, and with respect to, the State of New Hampshire.
4. EFFECTIVE DATE: COMPLETION OF PROJECT.
- 4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.17), or upon signature by the State Agency as shown in block 1.14 ("the effective date").
- 4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").
5. GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.
- 5.1. The Grant Amount is identified and more particularly described in EXHIBIT B, attached hereto.
- 5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT B.
- 5.3. In accordance with the provisions set forth in EXHIBIT B, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Subrecipient the Grant Amount. The State shall withhold from the amount otherwise payable to the Subrecipient under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.
- 5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Subrecipient for all expenses, of whatever nature, incurred by the Subrecipient in the performance hereof, and shall be the only, and the complete, compensation to the Subrecipient for the Project. The State shall have no liabilities to the Subrecipient other than the Grant Amount.
- 5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.
6. COMPLIANCE BY SUBRECIPIENT WITH LAWS AND REGULATIONS. In connection with the performance of the Project, the Subrecipient shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Subrecipient, including the acquisition of any and all necessary permits.
7. RECORDS and ACCOUNTS.
- 7.1. Between the Effective Date and the date three (3) years after the Completion Date the Subrecipient shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.
- 7.2. Between the Effective Date and the date three (3) years after the Completion Date, at any time during the Subrecipient's normal business hours, and as often as the State shall demand, the Subrecipient shall make available to the State all records pertaining to matters covered by this Agreement. The Subrecipient shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Subrecipient" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Subrecipient in block 1.3 of these provisions
8. PERSONNEL.
- 8.1. The Subrecipient shall, at its own expense, provide all personnel necessary to perform the Project. The Subrecipient warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.
- 8.2. The Subrecipient shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.
- 8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.
9. DATA: RETENTION OF DATA: ACCESS.
- 9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.
- 9.2. Between the Effective Date and the Completion Date the Subrecipient shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.
- 9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.
- 9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.
- 9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.
10. CONDITIONAL NATURE OR AGREEMENT. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Subrecipient notice of such termination.
11. EVENT OF DEFAULT: REMEDIES.
- 11.1. Any one or more of the following acts or omissions of the Subrecipient shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):
- 11.1.1 Failure to perform the Project satisfactorily or on schedule; or
- 11.1.2 Failure to submit any report required hereunder; or
- 11.1.3 Failure to maintain, or permit access to, the records required hereunder; or
- 11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.
- 11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:
- 11.2.1 Give the Subrecipient a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Subrecipient notice of termination; and
- 11.2.2 Give the Subrecipient a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Subrecipient during the period from the date of such notice until such time as the State determines that the Subrecipient has cured the Event of Default shall never be paid to the Subrecipient; and
- 11.2.3 Set off against any other obligation the State may owe to the Subrecipient any damages the State suffers by reason of any Event of Default; and
- 11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.
12. TERMINATION.
- 12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Subrecipient shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.
- 12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Subrecipient to receive that portion of the Grant amount earned to and including the date of termination.
- 12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Subrecipient from any and all liability for damages sustained or incurred by the State as a result of the Subrecipient's breach of its obligations hereunder.
- 12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Subrecipient hereunder, the Subrecipient, may terminate this Agreement without cause upon thirty (30) days written notice.
13. CONFLICT OF INTEREST. No officer, member of employee of the Subrecipient, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her

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3/9/18

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

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3/9/18

EXHIBIT A

-SCOPE OF SERVICES-

1. The YWCA of New Hampshire as the Subrecipient shall receive a grant from the New Hampshire Department of Justice (DOJ) for expenses incurred for services provided to victims of domestic violence, sexual assault, dating and stalking violence in compliance with the terms, conditions, specifications, and scope of work as outlined in the Subrecipient's application under state solicitation VAWA Underserved.
2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in Exhibit B. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.*
3. The Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation should be maintained for at least 5 years after the close of the project.
4. The Subrecipient shall be required to submit an annual application to the DOJ for review and compliance.
5. The Subrecipient shall be subject to periodic desk audits and program reviews by the DOJ. Such desk audits and program reviews shall be scheduled with the Subrecipient and every attempt shall be made by the 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
603-271-1224 or Paula.Bennett@doj.nh.gov.

EXHIBIT B

-SCHEDULE/TERMS OF PAYMENT-

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT A.
2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the subrecipients account receivables address per the Financial System of the State of New Hampshire.
3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form P-37 section 1.8.

3a. The Subrecipient shall be awarded an amount not to exceed \$50,000 of the total Grant Limitation from April 1, 2018, through July 31, 2019, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

Subrecipient Initials J/8
Date 3/9/8

EXHIBIT C

-SPECIAL PROVISIONS-

1. Subrecipients shall also be compliant at all times with the terms, conditions, and specifications detailed in the following:
 - 2018 VAWA Grant Program Guidelines and Special Conditions
 - Acknowledgement of Notice of Statutory Requirement to Comply with the Confidentiality and Privacy Provisions of the Violence Against Women Act, as amended
 - Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion-Lower Tier Covered Transactions

Subrecipient Initials JMS
Date 3/9/8

Exhibit C
State of New Hampshire – P-37 Grant Agreement
VAWA PROGRAM GUIDELINES AND CONDITIONS

I, the below-named individual, on behalf of the below-named agency (hereinafter referred to as “subrecipient”), am legally authorized to submit and accept grants on behalf of the applicant agency, and hereby certify that the grant program outlined in this application package, if funded by STOP Violence Against Women formula grant funds, will adhere to the following guidelines and conditions:

1. The subrecipient agrees to comply with the Uniform Administrative Requirements, Cost Principles and Audit Requirements in 2 CFR Part 200, as adopted and supplemented by the Department of Justice (DOJ) in 2 CFR Part 2800 (together with Part 200 Uniform Requirements), and the current edition of the DOJ Grants Financial Guide as posted on the OVW website to include an amendments make throughout the course of the grant period.
2. The subrecipient agrees to implement this project within ninety (90) days following the grant award date or provide a letter to this office outlining their reasons for delay. Grant programs not started within (90) days of the original grant award date are subject to automatic cancellation of their grant funding.
3. The subrecipient assures that federal funds received for this grant program will not be used to supplant State and local funds that would otherwise be available for the program’s purpose. The subrecipient further assures that the Violence Against Women Program grant funds will be expended only for purposes and activities covered within the subrecipients approved application.
4. The subrecipient agrees to provide information on the program supported with Violence Against Women Program grant funds as requested by the United States Department of Justice and the New Hampshire Department of Justice, Grants Management Unit and to retain grant-related documentation for a period of at least five (5) years after the close of the federal grant award period.
5. The subrecipient authorizes representatives from the United States Department of Justice and the New Hampshire Department of Justice to access and examine all records, books, papers, and/or documents (paper or electronic) related to this Violence Against Women Program. Further, the subrecipient agrees to submit to performance monitoring visits by the New Hampshire Department of Justice and/or the United States Department of Justice on a periodic basis.
6. The subrecipient agrees to maintain detailed time and attendance records for personnel positions partially or fully funded with Violence Against Women grant program funding.
7. The subrecipient agrees that all Violence Against Women Program grant and match funds will be expended only on program allowable activities. The subrecipient must obtain prior written approval from the New Hampshire Department of Justice in order to make any changes in program activities or budget changes or the subgrant start and/or ending dates, which were set forth in the subrecipient’ s application.

VAWA PROGRAM GUIDELINES AND CONDITIONS

8. Equipment purchased with Violence Against Women Program grant funds shall be inventoried by the subrecipient. The inventory must include the item description, serial number, cost, location, and percentage of federal Violence Against Women Program grant funds expended on the item.

9. The subrecipient agrees that the title to any equipment purchased with Violence Against Women Program funds will revert back to the New Hampshire Department of Justice, Grants Management Unit, when it is no longer being used for the intended purposes for which it was acquired.

10. The subrecipient agrees that grant funds will not be used to conduct public awareness or community education campaigns or related activities without specific prior approval from the NH Department of Justice Grants Management Unit. However, grant funds may be used to support, inform, and provide outreach to victims regarding available services.

11. The subrecipient at any tier shall comply with USDOJ regulations pertaining to civil rights and nondiscrimination under 28 CFR Part 42, specifically including any applicable requirements in Subpart E of 28 CFR Part 42 that relates to an equal employment opportunity program.

12. 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://doj.nh.gov/grants/civil rights.html](http://doj.nh.gov/grants/civil%20rights.html) 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.

13. The subrecipient agrees to comply with all relevant statutory requirements, which may include, among other relevant authorities the Violence Against Women Act of 1994, P.L. 103-322, the Violence Against Women Act of 2000, P.L. 106-386, the Omnibus Crime Control and Safe Streets Act of 1968, 42 U.S.C. 3711 et seq., the Violence Against Women and Department of Justice Reauthorization Act of 2005, P.L. 109-162, the Violence Against Women Reauthorization of 2013, P.L. 113-114 and PVW's implementation regulations at 28 CFR Part 90.

14. 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.

VAWA PROGRAM GUIDELINES AND CONDITIONS

15. The subrecipient agrees to complete and keep on file, as appropriate, the Immigration and Naturalization Service Employment Eligibility Form (I-9). This form is to be used by the subrecipient to verify that persons employed by the subrecipient are eligible to work in the U.S.

16. The subrecipient assures that no Federal appropriated funds have been paid or will be paid, by or on behalf of the subrecipient, 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 making of any Federal grant, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement. 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 grant or cooperative agreement, the subrecipient shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities," in accordance with its instructions.

17. 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.

18. Repayment of this grant may be required if the subrecipient receives a state or federal forfeiture, which exceeds the amount of the grant award.

19. Pursuant to 23 USC §§402, 403 and 29 USC §668, the subrecipient agrees to encourage on-the-job seat belt policies and programs for their employees and contractors when operating company-owned, rented, or personally owned vehicles.

20. All materials and publications (written, visual, or sound) resulting from subgrant award activities shall contain the following statements: "This project was supported by subgrant No. _____ awarded by the state administering office for the STOP Formula Grant Program. The opinions, findings, conclusions, and recommendations expressed in this publication, program or exhibition are those of the author(s) and do not necessarily reflect the views of the state or the U.S. Department of Justice, Office on Violence Against Women.

21. The subrecipient agrees to comply with the provisions of 42 U.S.C. 13925(b)(2), nondisclosure of confidential or private information, which includes creating and maintaining documentation of compliance, such as policies and procedures for release of victim information.

22. 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 be 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 Department of Justice.

VAWA PROGRAM GUIDELINES AND CONDITIONS

23. The Hatch Act restricts the political activity of individuals principally employed by state or local executive agencies that work in connection with programs financed in whole or part by federal loans or grants. The Hatch Act prohibits a grant-funded person from becoming a candidate for public office in a partisan election. For further information please refer to U.S.C. Title 5 Sections 1501-1508 and Title 5 of the Code of Federal Regulations part 151.

24. State or local prosecution, law enforcement, and courts must have consulted with their local victim service programs during the course of developing their grant applications in order to ensure that proposed services, activities and equipment acquisitions are designed to promote the safety, confidentiality, and economic independence of victims of domestic violence, sexual assault, stalking, and dating violence.

25. No charges to the victim shall be allowed by any organization or agency that receives funding from this federal grant program. No program income shall be generated.

26. The subrecipient agrees that grant funds will not be used to support the development or presentation of a domestic violence, sexual assault, dating violence, and/or stalking curriculum for primary or secondary schools. The subrecipient further agrees that grant funds will not be used to teach primary or secondary school students from an already existing curriculum.

27. All 501(c)(3) organization (except churches) doing business in New Hampshire MUST be registered with the NH Charitable Trust Unit at the NH Department of Justice and may have additional requirements to register with the NH Secretary of State's office dependent upon the structure of your organization. See <http://doj.nh.gov/site-map/charities.htm>

28. The recipient agrees to comply with applicable requirements regarding registration with the System for Award Management (SAM) (or with a successor government-wide system officially designated by OMB and OVW). The recipient also agrees to comply with applicable restrictions on sub-awards to first-tier subrecipients that do not acquire and provide a Data Universal Numbering System (DUNS) number. The details of recipient obligations are posted on the Office on Violence Against Women web site at <http://www.ovw.usdoj.gov/docs/sam-award-term.pdf> (Award Condition: Registration with the System for Award Management (SAM) and Universal Identifier Requirements), and are incorporated by reference here.

29. The Violence Against Women Reauthorization Act of 2013 added a new civil rights provision that applies to all OVW grants issued in FY 2014 or after. This provision prohibits OVW grantees from excluding, denying benefits to, or discriminating against any person on the basis of actual or perceived race, color, religion, national origin, sex, **gender identity, sexual orientation**, or disability in any program or activity funded in whole or in part by OVW. The grantee acknowledges that it will comply with this provision.

VAWA PROGRAM GUIDELINES AND CONDITIONS

30. Approval of this award does not indicate approval of any consultant rate in excess of \$650 per day or \$81.25 per hour. A detailed justification must be submitted to and approved by the Office on Violence Against Women prior to obligation or expenditure of such funds. Although prior approval is not required for consultant rates below these specified amounts, grantees are required to maintain documentation to support all daily or hourly rates.

31. The grantee agrees that grant funds will not support activities that compromise victim safety and recovery, such as: procedures or policies that exclude victims from receiving safe shelter, advocacy services, counseling, and other assistance based on their actual or perceived sex, age, immigration status, race, religion, sexual orientation, gender identity, mental health condition, physical health condition, criminal record, work in the sex industry, or the age and/or sex of their children; pre-trial diversion programs not approved by OVW or the placement of offenders in such programs; mediation, couples counseling, family counseling or any other manner of joint victim-offender counseling; mandatory counseling for victims, penalizing victims who refuse to testify, or promoting procedures that would require victims to seek legal sanctions against their abusers (e.g., seek a protection order, file formal complaint); the placement of perpetrators in anger management programs; or any other activities outlined in the solicitation under which the approved application was submitted.

32. The grantee agrees that the legal assistance eligibility requirements, as set forth below, are a continuing obligation on the part of the grantee. The legal assistance eligibility requirements are: (1) any person providing legal assistance through a program funded under this Grant Program (A) has demonstrated expertise in providing legal assistance to victims of domestic violence, dating violence, sexual assault, or stalking in the targeted population; or (B) (i) is partnered with an entity or person that has demonstrated expertise described in subparagraph (A); and (ii) has completed or will complete training in connection with domestic violence, stalking or sexual assault and related legal issues, including training on evidence-based risk factors for domestic and dating violence homicide; (2) any training program conducted in satisfaction of the requirement of paragraph (1) has been or will be developed with input from and in collaboration with a State, local, territorial, or tribal domestic violence, dating violence, sexual assault or stalking victim service provider or coalition, as well as appropriate State, local, territorial and tribal law enforcement officials; (3) any person or organization providing legal assistance through this Program has informed and will continue to inform State, local, territorial or tribal domestic violence, dating violence, stalking or sexual assault programs and coalitions, as well as appropriate State and local law enforcement officials of their work; and (4) the grantee's organizational policies do not require mediation or counseling involving offenders and victims physically together, in cases where sexual assault, dating violence, domestic violence, stalking or child sexual abuse is an issue.

Jessica Sugme, CEO

Name and Title of Authorized Representative



Signature

3/6/2018

Date

YWCA NH 72 Concord St Manchester NH 03101

Name and Address of Agency

Grantee Initials J/S
Date 3/9/18

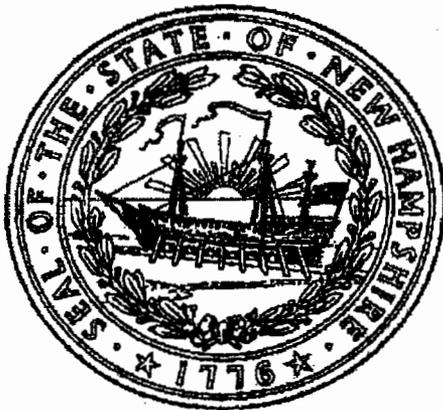
State of New Hampshire

Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that YWCA NEW HAMPSHIRE is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on September 25, 1920. 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: 66716



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 22nd day of September A.D. 2017.

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

William M. Gardner
Secretary of State

CERTIFICATE OF AUTHORITY

I, Patricia Findlen, Chair, YWCA Board of Directors, do hereby certify that:

1. the YWCA NH Board of Directors has agreed to accept funds and enter into a grant agreement with the New Hampshire Department of Justice;
2. the YWCA NH Board of Directors authorizes the CEO to execute any documents which may be 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, and
4. the following now occupies the office indicated above:

Jessica Sugrue, CEO

IN WITNESS WHEREOF, I have hereunto set my hand as the Board Chair this 9th day of March 2018.


 Patricia Findlen, Chair
 YWCA NH Board of Directors

STATE OF NEW HAMPSHIRE
COUNTY OF HILLSBOROUGH

On this 9th day of March 2018, before me Catherine Gagne, the undersigned officer, personally appeared Patricia Findlen, who acknowledged their self to be the Board Chair for YWCA New Hampshire, being authorized to do so, executed the foregoing instrument for the purpose herein contained.

IN WITNESS WHEREOF, I hereunto set my and official seal.


 Justice of the Peace/Notary Public
 Commission Expires: _____

CATHERINE GAGNE, Notary Public
My Commission Expires March 23, 2021

eliminating racism
empowering women



YWCA New Hampshire

72 Concord Street
Manchester, NH, 03101
P 603.625.5785
F 603.627.8900
ywcanh.org



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

3/9/2018

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 FIAI/Cross Insurance 1100 Elm Street Manchester NH 03101	CONTACT NAME: Judith George CIC, CPIW PHONE (A/C, No, Ext): (603) 669-3218 E-MAIL ADDRESS: jgeorge@crossagency.com FAX (A/C, No): (603) 645-4331													
	<table border="1"> <thead> <tr> <th>INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> </thead> <tbody> <tr> <td>INSURER A: James River Ins Co</td> <td></td> </tr> <tr> <td>INSURER B: Merchants Mutual Ins Co</td> <td>23329</td> </tr> <tr> <td>INSURER C: LM Insurance Corp</td> <td>33600</td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </tbody> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: James River Ins Co		INSURER B: Merchants Mutual Ins Co	23329	INSURER C: LM Insurance Corp	33600	INSURER D:		INSURER E:		INSURER F:
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INSURER F:														
INSURED YWCA New Hampshire 72 Concord Street Manchester NH 03101														

COVERAGES CERTIFICATE NUMBER: 17-18 All Lines REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY			000678832	8/1/2017	8/1/2018	EACH OCCURRENCE \$
	<input checked="" type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 50,000
	GEN'L AGGREGATE LIMIT APPLIES PER						MED EXP (Any one person) \$ Excluded
	<input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC						PERSONAL & ADV INJURY \$ 1,000,000
	OTHER:						GENERAL AGGREGATE \$ 2,000,000
	AUTOMOBILE LIABILITY						PRODUCTS - COMP/OP AGG \$ Included
	ANY AUTO						Each Occurrence retro date \$ 1,000,000
	ALL OWNED AUTOS	<input type="checkbox"/>	SCHEDULED AUTOS				COMBINED SINGLE LIMIT (Ea accident) \$
	HIRED AUTOS	<input type="checkbox"/>	NON-OWNED AUTOS				BODILY INJURY (Per person) \$
							BODILY INJURY (Per accident) \$
							PROPERTY DAMAGE (Per accident) \$
							\$
B	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR			CUP0001618	8/1/2017	8/1/2018	EACH OCCURRENCE \$ 3,000,000
	<input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE						AGGREGATE \$ 3,000,000
	DED <input checked="" type="checkbox"/> RETENTION \$ 10,000						\$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			WC531S606405			<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)		Y/N	(3a.) NH			E.L. EACH ACCIDENT \$ 500,000
	If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	All officers included	8/1/2017	8/1/2018	E.L. DISEASE - EA EMPLOYEE \$ 500,000
							E.L. DISEASE - POLICY LIMIT \$ 500,000

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

CERTIFICATE HOLDER**CANCELLATION**

Department of Justice (State of NH) 33 Capital 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 J George CIC, CPIW/LD4 <i>Judith L. George, CIC CPIW</i>
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DEPARTMENT OF JUSTICE
STATE OF NEW HAMPSHIRE



CERTIFICATION REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY AND
VOLUNTARY EXCLUSION
LOWER TIER COVERED TRANSACTIONS

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 28 CFR §67.510, Participants' responsibilities. The intent of this Order was to ensure that no recipient of federal funds had been restricted from conducting business with the federal government due to any of the causes listed in 28 CFR §67.305 and 28 CFR §67.405.

By signing this document, you are certifying that neither your agency, nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in any transaction by any Federal department or agency.

If you are unable to sign this certification, you must attach an explanation to this certification.

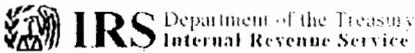
Jessica Syme, CEO
Name and Title of Authorized Representative

[Signature]
Signature

3/6/2018
Date

YWCA New Hampshire 72 Concord Street
Name and Address of Agency Manchester NH 03101

Grantee Initials JAS
Date 3/9/18



P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077552844
July 21, 2010 LTR 4168C 0
02-0222254 000000 00

00037153
BODC: TE

YWCA NEW HAMPSHIRE
72 CONCORD ST
MANCHESTER NH 03101-1806



5470

Employer Identification Number: 02-0222254
Person to Contact: Ms Fox
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Apr. 05, 2010, request for information regarding your tax-exempt status.

Our records indicate that your organization was recognized as exempt under section 501(c)(03) of the Internal Revenue Code in a determination letter issued in November 1929.

Our records also indicate that 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)(vi).

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.

Beginning with the organization's sixth taxable year and all succeeding years, it must meet one of the public support tests under section 170(b)(1)(A)(vi) or section 509(a)(2) as reported on Schedule A of the Form 990. If your organization does not meet the public support test for two consecutive years, it is required to file Form 990-PF, Return of Private Foundation, for the second tax year that the organization failed to meet the support test and will be reclassified as a private foundation.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

4077552844
July 21, 2010 LTR 4168C 0
02-0222254 000000 00
00037154

YWCA NEW HAMPSHIRE
72 CONCORD ST
MANCHESTER NH 03101-1806

Sincerely yours,

Cindy Thomas

Cindy Thomas
Manager, EO Determinations



Acknowledgement of Notice of Statutory Requirement to Comply with the Confidentiality and Privacy Provisions of the Violence Against Women Act, as Amended

Under section 40002(b)(2) of the Violence Against Women Act, as amended (42 U.S.C. 13925(b)(2)), grantees and subgrantees with funding from the Office on Violence Against Women (OVW) are required to meet the following terms with regard to nondisclosure of confidential or private information and to document their compliance. By signature on this form, applicants for grants from OVW are acknowledging that they have notice that, if awarded funds, they will be required to comply with this provision, and will mandate that subgrantees, if any, comply with this provision, and will create and maintain documentation of compliance, such as policies and procedures for release of victim information, and will mandate that subgrantees, if any, will do so as well.

(A) In general

In order to ensure the safety of adult, youth, and child victims of domestic violence, dating violence, sexual assault, or stalking, and their families, grantees and subgrantees under this subchapter shall protect the confidentiality and privacy of persons receiving services.

(B) Nondisclosure

Subject to subparagraphs (C) and (D), grantees and subgrantees shall not—

- (i) disclose, reveal, or release any personally identifying information or individual information collected in connection with services requested, utilized, or denied through grantees' and subgrantees' programs, regardless of whether the information has been encoded, encrypted, hashed, or otherwise protected; or
- (ii) disclose, reveal, or release individual client information without the informed, written, reasonably time-limited consent of the person (or in the case of an unemancipated minor, the minor and the parent or guardian or in the case of legal incapacity, a court-appointed guardian) about whom information is sought, whether for this program or any other Federal, State, tribal, or territorial grant program, except that consent for release may not be given by the abuser of the minor, incapacitated person, or the abuser of the other parent of the minor.

Grantee Initials

Date

JAS
3/9/18

If a minor or a person with a legally appointed guardian is permitted by law to receive services without the parent's or guardian's consent, the minor or person with a guardian may release information without additional consent.

(C) Release

If release of information described in subparagraph (B) is compelled by statutory or court mandate—

- (i) grantees and subgrantees shall make reasonable attempts to provide notice to victims affected by the disclosure of information; and
- (ii) grantees and subgrantees shall take steps necessary to protect the privacy and safety of the persons affected by the release of the information.

(D) Information sharing

(i) Grantees and subgrantees may share—

- (I) nonpersonally identifying data in the aggregate regarding services to their clients and nonpersonally identifying demographic information in order to comply with Federal, State, tribal, or territorial reporting, evaluation, or data collection requirements;
- (II) court-generated information and law enforcement-generated information contained in secure, governmental registries for protection order enforcement purposes; and
- (III) law enforcement-generated and prosecution-generated information necessary for law enforcement and prosecution purposes.

(ii) In no circumstances may—

- (I) an adult, youth, or child victim of domestic violence, dating violence, sexual assault, or stalking be required to provide a consent to release his or her personally identifying information as a condition of eligibility for the services provided by the grantee or subgrantee;
- (II) any personally identifying information be shared in order to comply with Federal, tribal, or State reporting, evaluation, or data collection requirements, whether for this program or any other Federal, tribal, or State grant program.

(E) Statutorily mandated reports of abuse or neglect

Nothing in this section prohibits a grantee or subgrantee from reporting suspected abuse or neglect, as those terms are defined and specifically mandated by the State or tribe involved.

(F) Oversight

Nothing in this paragraph shall prevent the Attorney General from disclosing grant activities authorized in this Act to the chairman and ranking members of the Committee on the Judiciary of the House of Representatives and the Committee on the Judiciary of the Senate exercising Congressional oversight authority. All disclosures shall protect confidentiality and omit personally identifying information, including location information about individuals.

(G) Confidentiality assessment and assurances

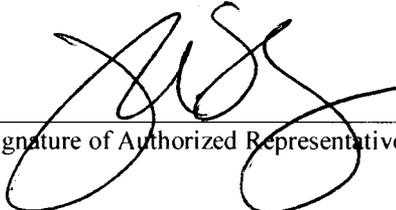
Grantees and subgrantees must document their compliance with the confidentiality and privacy provisions required under this section.

Grantee Initials JAS
Date 3/9/18

As the duly authorized representative of the applicant, I hereby acknowledge that the applicant has received notice of that if awarded funding they will comply with the above statutory requirements. This acknowledgement shall be treated as a material representation of fact upon which the Department of Justice will rely if it determines to award the covered transaction, grant, or cooperative agreement.

Jessica Sugme, CEO CEO
Typed Name of Authorized Representative Title

Telephone Number 603-625-5785

 3/6/18
Signature of Authorized Representative Date Signed

YWCA New Hampshire
Agency Name

Public Reporting Burden Paperwork Reduction Act Notice. Under the Paperwork Reduction Act, a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. We try to create forms that are accurate, can be easily understood, and which impose the least possible burden on you to provide us with information. The estimated average time to complete and file this form is 60 minutes per form. If you have comments regarding the accuracy of this estimate, or suggestions for making this form simpler, you can write to the Office on Violence Against Women, U.S. Department of Justice, 145 N Street, NE, 10th Floor, Washington, DC 20530.

Grantee Initials JAS
Date 3/9/18

**YWCA NEW HAMPSHIRE
FINANCIAL STATEMENTS**

JUNE 30, 2017

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Independent auditor's report.....1
Statement of financial position.....3
Statement of activities4
Statement of functional expenses6
Statement of cash flows.....7
Notes to financial statements.....8



HESSION & PARE, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

62 Stark Street, Manchester, New Hampshire 03101
603-669-5477 FAX 603-669-0197

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
YWCA New Hampshire
Manchester, New Hampshire

We have audited the accompanying financial statements of YWCA New Hampshire (the "Association") (a nonprofit organization), which comprise the statements of financial position as of June 30, 2017 and 2016, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's 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. 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 auditor's 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 Association'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.

To the Board of Directors
YWCA New Hampshire

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 the Association as of June 30, 2017 and 2016, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Hessing & Pore PC

Manchester, New Hampshire
September 19, 2017

YWCA NEW HAMPSHIRE
STATEMENT OF FINANCIAL POSITION

As of June 30, 2017
(with comparative totals for 2016)

ASSETS

	<u>2017</u>	<u>2016</u>
Current assets		
Cash and cash equivalents	\$ 15,624	\$ 16,960
Grants receivable	269,186	102,187
Interest receivable	-	1,667
Prepaid expenses	4,449	2,846
	<hr/>	<hr/>
Total current assets	289,259	123,660
Security deposit	2,470	-
Investments	226,045	268,156
Beneficial interest in trust	1,642,127	1,598,451
Property and equipment, net	944,678	992,193
	<hr/>	<hr/>
Total assets	<u>\$ 3,104,579</u>	<u>\$ 2,982,460</u>

LIABILITIES AND NET ASSETS

Current liabilities		
Accounts payable and accrued expenses	\$ 26,000	\$ 26,807
Deferred revenue	26,273	-
Line of credit	175,116	202,962
Current portion of long-term debt	21,498	21,006
	<hr/>	<hr/>
Total current liabilities	248,887	250,775
Non-current liabilities		
Long-term debt, less current portion	97,970	119,320
Other liability (Note 10)	34,866	34,866
	<hr/>	<hr/>
Total non-current liabilities	132,836	154,186
Total liabilities	<u>381,723</u>	<u>404,961</u>
Net assets		
Unrestricted	729,136	789,616
Temporarily restricted	1,864,630	1,658,793
Permanently restricted	129,090	129,090
	<hr/>	<hr/>
Total net assets	2,722,856	2,577,499
Total liabilities and net assets	<u>\$ 3,104,579</u>	<u>\$ 2,982,460</u>

See notes to financial statements.

YWCA NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2017

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>2017</u>
Public support				
Foundations and grants	\$ 456,923	\$ 135,000	\$ -	\$ 591,923
United Way	44,070	-	-	44,070
Contributions	29,352	42,399	-	71,751
In-kind donations	18,286	-	-	18,286
Special events (net of direct costs of \$13,277 in 2017)	38,840	-	-	38,840
Total public support	<u>587,471</u>	<u>177,399</u>	<u>-</u>	<u>764,870</u>
Revenue				
Program fees	36,964	-	-	36,964
Facilities rental	19,369	-	-	19,369
Investment income, net of fees	523	5,203	-	5,726
Other revenue	37,224	-	-	37,224
Net assets released from restrictions	28,607	(28,607)	-	-
Total revenue	<u>122,687</u>	<u>(23,404)</u>	<u>-</u>	<u>99,283</u>
Total public support and revenue	<u>710,158</u>	<u>153,995</u>	<u>-</u>	<u>864,153</u>
Expenses				
Program services	645,379	-	-	645,379
Management and general	126,254	-	-	126,254
Total expenses	<u>771,633</u>	<u>-</u>	<u>-</u>	<u>771,633</u>
(Decrease) increase in net assets from operations	(61,475)	153,995	-	92,520
Non-operating income				
Unrealized gains on investments	2,024	16,666	-	18,690
Realized losses on investments	(1,029)	(8,500)	-	(9,529)
Change in beneficial interest in trust	-	43,676	-	43,676
Total non-operating income	<u>995</u>	<u>51,842</u>	<u>-</u>	<u>52,837</u>
(Decrease) increase in net assets	(60,480)	205,837	-	145,357
Net assets, beginning of year	<u>789,616</u>	<u>1,658,793</u>	<u>129,090</u>	<u>2,577,499</u>
Net assets, end of year	<u>\$ 729,136</u>	<u>\$ 1,864,630</u>	<u>\$ 129,090</u>	<u>\$ 2,722,856</u>

See notes to financial statements.

YWCA NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2016

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>2016</u>
Public support				
Foundations and grants	\$ 401,049	\$ 5,000	\$ -	\$ 406,049
United Way	30,947	-	-	30,947
Contributions	23,046	-	-	23,046
In-kind donations	30,774	-	-	30,774
Special events (net of direct costs of \$22,503 in 2016)	51,914	-	-	51,914
Membership dues	30	-	-	30
	<u>537,760</u>	<u>5,000</u>	<u>-</u>	<u>542,760</u>
Total public support				
Revenue				
Program fees	2,504	-	-	2,504
Facilities rental	8,038	-	-	8,038
Investment income, net of fees	(259)	8,175	-	7,916
Other revenue	12,749	-	-	12,749
Net assets released from restrictions	45,377	(45,377)	-	-
	<u>68,409</u>	<u>(37,202)</u>	<u>-</u>	<u>31,207</u>
Total revenue				
Total public support and revenue	<u>606,169</u>	<u>(32,202)</u>	<u>-</u>	<u>573,967</u>
Expenses				
Program services	566,592	-	-	566,592
Management and general	139,046	-	-	139,046
	<u>705,638</u>	<u>-</u>	<u>-</u>	<u>705,638</u>
Total expenses				
(Decrease) in net assets from operations	(99,469)	(32,202)	-	(131,671)
Non-operating income				
Unrealized gains (losses) on investments	150	(4,729)	-	(4,579)
Realized gains (losses) on investments	64	(2,026)	-	(1,962)
Change in beneficial interest in trust	-	(40,078)	-	(40,078)
	<u>214</u>	<u>(46,833)</u>	<u>-</u>	<u>(46,619)</u>
Total non-operating income (loss)				
(Decrease) in net assets	(99,255)	(79,035)	-	(178,290)
Net assets, beginning of year, as originally stated	<u>837,833</u>	<u>1,788,866</u>	<u>129,090</u>	<u>2,755,789</u>
Reclassification	51,038	(51,038)	-	-
Net assets, beginning of year, restated	<u>888,871</u>	<u>1,737,828</u>	<u>129,090</u>	<u>2,755,789</u>
Net assets, end of year	<u>\$ 789,616</u>	<u>\$ 1,658,793</u>	<u>\$ 129,090</u>	<u>\$ 2,577,499</u>

See notes to financial statements.

YWCA NEW HAMPSHIRE

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2017
(with comparative totals for 2016)

	Program Services				Management and General	2017	2016
	Crisis Services	Youth and Community Service	Total Program Services				
Wages	\$ 345,450	\$ 23,462	\$ 368,912	\$ 36,020	\$ 404,932	\$ 294,660	
Payroll taxes	31,351	2,137	33,488	4,293	37,781	24,884	
Health and retirement benefits	14,669	283	14,952	2,160	17,112	8,396	
Total wages, benefits and payroll taxes	391,470	25,882	417,352	42,473	459,825	327,940	
Program expense	36,154	1,682	37,836	2,136	39,972	75,618	
Insurance	64,696	9,226	73,922	9,162	83,084	71,120	
Professional fees	13,388	1,577	14,965	2,221	17,186	54,320	
Maintenance and repairs	20,719	1,727	22,446	3,766	26,212	35,213	
Heat and utilities	25,499	1,094	26,593	3,120	29,713	28,701	
Office expense	9,668	2,594	12,262	6,604	18,866	20,744	
Telephone	12,491	432	12,923	1,400	14,323	15,091	
Interest	1,519	-	1,519	9,594	11,113	11,053	
Travel and transportation	3,614	558	4,172	318	4,490	4,926	
Miscellaneous	900	-	900	3,595	4,495	3,604	
Dues and subscriptions	1,299	-	1,299	1,015	2,314	1,747	
Training, meetings and conferences	1,702	57	1,759	1,716	3,475	1,412	
Postage	351	26	377	348	725	430	
Dues to national organization	3,571	275	3,846	732	4,578	4,698	
Advertising	411	1,296	1,707	500	2,207	-	
Total expenses before depreciation	587,452	46,426	633,878	88,700	722,578	656,617	
Depreciation	11,501	-	11,501	37,554	49,055	49,021	
Total expenses	\$ 598,953	\$ 46,426	\$ 645,379	\$ 126,254	\$ 771,633	\$ 705,638	

See notes to financial statements.

YWCA NEW HAMPSHIRE

STATEMENT OF CASH FLOWS

For the Year Ended June 30, 2017
(with comparative totals for 2016)

	<u>2017</u>	<u>2016</u>
Cash flows from operating activities		
Change in net assets	\$ 145,357	\$ (178,290)
Adjustments to reconcile change in net assets to cash provided by (used in) operating activities		
Depreciation	49,055	49,021
Unrealized (gains) losses on investments	(18,690)	4,579
Realized losses on investments	9,529	1,962
(Increase) decrease in grants receivable	(166,999)	20,844
Decrease in interest receivable	1,667	-
(Increase) in deposits and prepaid expenses	(1,603)	(1,267)
(Increase) in security deposit	(2,470)	-
(Increase) decrease in beneficial interest in trust	(43,676)	40,078
(Decrease) in accounts payable and accrued expenses	(807)	(12,310)
Increase in deferred revenue	26,273	-
Decrease in other liability	-	(4,319)
Net cash (used in) operating activities	<u>(2,364)</u>	<u>(79,702)</u>
Cash flows from investing activities		
Purchases of capital assets	(1,540)	(4,333)
Proceeds from sale of investments	95,051	63,094
Purchase of investments	(43,779)	(22,010)
Net cash provided by investing activities	<u>49,732</u>	<u>36,751</u>
Cash flows from financing activities		
Cash proceeds from line-of-credit	345,788	344,691
Cash payments on line-of-credit	(373,634)	(296,413)
Debt principal payments	(20,858)	(20,234)
Net cash (used in) provided by financing activities	<u>(48,704)</u>	<u>28,044</u>
Net decrease in cash and cash equivalents	(1,336)	(14,907)
Cash and cash equivalents, beginning of year	<u>16,960</u>	<u>31,867</u>
Cash and cash equivalents, end of year	<u>\$ 15,624</u>	<u>\$ 16,960</u>
Supplemental disclosures of cash flow information		
Cash paid for interest	<u>\$ 11,113</u>	<u>\$ 11,053</u>

See notes to financial statements.

YWCA NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Note 1. NATURE OF ACTIVITIES

YWCA New Hampshire (the "Association"), is a state-wide New Hampshire non-profit organization. It is a member of YWCA USA, with whom it shares the mission of eliminating racism, empowering women and promoting peace, justice, freedom and dignity for all. This mission is met locally through the delivery of social service programs, as well as programs that enrich the general community. The Association's current services include: youth and community services and programming, and victim services which include 24-hour crisis services, an emergency shelter, support groups and criminal and civil court advocacy.

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies

The Association prepares its financial statements in accordance with generally accepted accounting principles promulgated in the United States of America (U.S. GAAP) for not-for-profit entities. The significant accounting and reporting policies used by the Association are described subsequently to enhance the usefulness and understandability of the financial statements.

Net assets

The categories, unrestricted, temporarily restricted and permanently restricted net assets are defined as follows:

Unrestricted – Net assets that are not subject to donor-imposed stipulations. Unrestricted net assets may be designated for specific purposes by action of the Board of Directors.

Temporarily Restricted – Net assets whose use is limited by law or donor-imposed stipulations that will either expire with the passage of time or be fulfilled or removed by actions of the Association.

Permanently Restricted – Reflects the historical cost of gifts (and in certain circumstances, the earnings from those gifts), subject to donor-imposed stipulations, which require the corpus to be invested in perpetuity to produce income for general or specific purposes.

YWCA NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of 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.

Cash and cash equivalents

The Association considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Grants receivable and revenue

Grants receivable are recognized when the qualifying costs are incurred for cost-reimbursement grants or contracts, or when a unit of service is provided for performance grants. Grant revenue from federal agencies is subject to review by grantor agencies. The review could result in the disallowance of expenditures under the terms of the grants, or reductions of future grant awards. Based on prior experience, the Association's management believes that costs ultimately disallowed, if any, would not materially affect the financial position of the Association.

Investments

The Association accounts for investments in accordance with U.S. GAAP. U.S. GAAP requires that investments with readily determinable values and all investments in debt securities are stated at their fair value in the statement of financial position. Investments, which consist of marketable equity, mutual funds and money market accounts, are carried at market value and are classified as long-term assets since it is the Association's intent to hold these securities for more than one year. All realized and unrealized gains and losses are included in the changes in net assets in the accompanying statement of activities. Investment income is recorded on the accrual basis.

YWCA NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Endowment investments

Endowment investments consist of investments purchased with the following resources:

- Donor-restricted permanent endowments, which are contributions restricted by donors to investment in perpetuity with only investment income and appreciation being used to support the Association's activities.
- Board-designated endowments, which are resources set aside by the Board of Directors for an indeterminate period to operate in a manner similar to a donor-restricted permanent endowment. Because a Board-designated endowment results from an internal designation, it can be spent upon action of the Board of Directors.

Endowment investments also include investments purchased with unspent investment income and net gains on these resources.

Property and equipment

Property and equipment are recorded at cost, or in the case of donated assets, at fair market value. Items with an individual or aggregate cost of less than \$1,000 are expensed in the year of purchase. Repairs and maintenance are expensed as incurred.

Depreciation is provided on the straight-line method by charges to expense in amounts estimated to recover the cost of these assets over their estimated useful lives as follows:

Buildings and improvements	10 - 39 years
Equipment	5 - 7 years

YWCA NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Contributions and grants

In accordance with U.S. GAAP, contributions and grants received are recorded as unrestricted, temporarily restricted, or permanently restricted, depending on the existence and/or nature of any donor/grantor restrictions. Contributions and grants restricted for a specific purpose are reported as temporarily restricted support and are then reclassified to unrestricted net assets upon satisfaction of those restrictions.

Donated material and services

Donated services are recognized as contributions in accordance with U.S. GAAP if the services (a) create or enhance nonfinancial assets or (b) require specialized skills that are provided by people with those skills and would otherwise be purchased by the Association.

A substantial number of volunteers have donated significant amounts of their time to the Association's program services; however, the value of this contributed time is not reflected in the accompanying financial statements since the volunteers' time does not meet the criteria for recognition.

Donations of materials and equipment are recorded as support at fair market value on the date of receipt. At June 30, 2017 and 2016, there were donated materials of \$18,286 and \$30,774, respectively.

Functional allocation of expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Compensated absences

It is the Association's policy that accrued vacation benefits must be used by the end of the second quarter of the next calendar year or be lost. Sick leave benefits up to 60 days accrue, but are not payable upon severance. Therefore, no provision has been made for such absences.

YWCA NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

Fair value of financial instruments

Cash, trade and other accounts receivable, accounts payable, accrued expenses and other liabilities are carried in the financial statements as amounts which approximate fair value due to the inherently short-term nature of the transactions. The fair values determined for financial instruments are estimates, which for certain accounts may differ significantly from the amounts that could be realized upon immediate liquidation.

Income taxes

The Association is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code as a charitable organization, whereby only unrelated business income as defined by Section 509(a)(1) of the Code is subject to federal income tax. At June 30, 2017 and 2016, the Association had no unrelated business income. Accordingly, no provision for income taxes has been recorded. The income tax filings for the tax years before 2013 are no longer subject to examination by federal and state taxing authorities.

Note 3. FAIR VALUE MEASUREMENTS

The FASB defines fair value as the price that would be received for an asset or paid to transfer a liability (an exit price) in the Association's principal or most advantageous market in an orderly transaction between market participants on the measurement date.

The standard establishes a fair value hierarchy which requires the Association to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority.

Level 2 inputs consist of quoted prices for similar assets in active markets, quoted prices for identical or similar assets in inactive markets, or observable inputs other than quoted market prices.

Level 3 inputs consist of inputs that are unobservable and significant to the fair value measurement and have the lowest priority.

YWCA NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Note 3. FAIR VALUE MEASUREMENTS (concluded)

The Association uses appropriate valuation techniques based on available inputs to measure the fair value of its investments and beneficial interest in trust. An asset'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 must maximize the use of observable inputs and minimize the use of unobservable inputs.

Note 4. INVESTMENTS

Investments consisted of the following at June 30:

	<u>2017</u>		<u>2016</u>	
	<u>Cost</u>	<u>Market Value</u>	<u>Cost</u>	<u>Market Value</u>
Money market funds	\$ 7,813	\$ 7,813	\$ 3,735	\$ 3,735
Mutual funds- domestic	132,824	135,956	156,093	158,102
Mutual funds- international	19,932	21,862	30,778	31,082
Common stock- domestic	47,099	55,095	77,863	69,715
Common stock- international	<u>5,978</u>	<u>5,319</u>	<u>5,978</u>	<u>5,522</u>
Total	<u>\$ 213,646</u>	<u>\$ 226,045</u>	<u>\$ 274,447</u>	<u>\$ 268,156</u>

For the years ended June 30, 2017 and 2016, investment fees were \$2,770 and \$3,059, respectively.

Investment return at June 30 is summarized as follows:

	<u>2017</u>	<u>2016</u>
Net interest and dividend income	\$ 5,801	\$ 7,916
Realized (loss) on investments	(9,529)	(1,962)
Unrealized gain (loss) on investments	<u>18,690</u>	<u>(4,579)</u>
Total	<u>\$ 14,962</u>	<u>\$ 1,375</u>

YWCA NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Note 4. INVESTMENTS (concluded)

As discussed in Note 3 to these financial statements, the Association is required to report its fair value measurements in one of three levels, which are based on the ability to observe in the marketplace the inputs to the Association's valuation techniques. The valuation technique used to measure investments is Level 1. Level 1, the most observable level of inputs, is for investments measured at quoted prices in active markets for identical investments as of June 30, 2017.

Note 5. ENDOWMENT FUND ASSETS

The Association's endowment consists of funds established either by donors (referred to as *donor designated endowment funds*) and/or by resources set aside by the Board of Directors to function as endowments (referred to as *board designated endowment funds*). As required by GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor imposed restrictions.

The State of New Hampshire enacted the Uniform Prudent Management of Institutional Funds Act (UPMIFA). UPMIFA establishes law for the management and investment of donor-restricted endowment funds. The Board of Directors of the Association has interpreted UPMIFA as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted permanent endowment funds unless there are explicit donor stipulations to the contrary. As a result of this interpretation, the Association classifies as permanently restricted net assets (a) the original value of gifts donated to all donor-restricted endowments, (b) the original value of any subsequent gifts to donor-restricted permanent endowments, and (c) the original value of accumulations to donor-restricted permanent endowments 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 a donor-restricted permanent endowment fund is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Association. All donor-restricted term endowments are classified as temporarily restricted net assets until the term expires and they are used in accordance with the donor's restriction on use.

YWCA NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Note 5. ENDOWMENT FUND ASSETS (continued)

The following schedule includes activity for all investments held by the Association:

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
June 30, 2017				
Investments, beginning of year	\$ 91,631	\$ 47,435	\$ 129,090	\$ 268,156
Investment return				
Net investment income	523	5,203	-	5,726
Realized (loss)	(1,027)	(8,500)	-	(9,527)
Unrealized gain	<u>2,024</u>	<u>16,666</u>	<u>-</u>	<u>18,690</u>
Total investment return	<u>1,520</u>	<u>13,369</u>	<u>-</u>	<u>14,889</u>
Appropriation of endowment assets:				
Board designated withdrawal	(57,000)	-	-	(57,000)
Spending rate	<u>13,423</u>	<u>(13,423)</u>	<u>-</u>	<u>-</u>
Investments, end of year	<u>\$ 49,574</u>	<u>\$ 47,381</u>	<u>\$ 129,090</u>	<u>\$ 226,045</u>

Investment Net Asset Composition by Fund Type

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
June 30, 2017				
Board designated	\$ 49,574	\$ -	\$ -	\$ 49,574
Donor designated	<u>-</u>	<u>47,381</u>	<u>129,090</u>	<u>176,471</u>
Total	<u>\$ 49,574</u>	<u>\$ 47,381</u>	<u>\$ 129,090</u>	<u>\$ 226,045</u>

YWCA NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS

Note 5. ENDOWMENT FUND ASSETS (continued)

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
June 30, 2016				
Investments, beginning of year	\$ 128,843	\$ 57,848	\$ 129,090	\$ 315,781
Investment return				
Net investment (expense) income	(259)	8,175	-	7,916
Realized income (loss)	64	(2,026)	-	(1,962)
Unrealized income (loss)	<u>150</u>	<u>(4,729)</u>	<u>-</u>	<u>(4,579)</u>
Total investment return	<u>(45)</u>	<u>1,420</u>	<u>-</u>	<u>1,375</u>
Appropriation of endowment assets:				
Board designated withdrawal	(49,000)	-	-	(49,000)
Spending rate	<u>11,833</u>	<u>(11,833)</u>	<u>-</u>	<u>-</u>
Investments, end of year	<u>\$ 91,631</u>	<u>\$ 47,435</u>	<u>\$ 129,090</u>	<u>\$ 268,156</u>

Investment Net Asset Composition by Fund Type

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
June 30, 2016				
Board designated	\$ 91,631	\$ -	\$ -	\$ 91,631
Donor designated	<u>-</u>	<u>47,435</u>	<u>129,090</u>	<u>176,525</u>
Total	<u>\$ 91,631</u>	<u>\$ 47,435</u>	<u>\$ 129,090</u>	<u>\$ 268,156</u>

The Association has adopted an investment policy to provide a total return sufficient to support annual funding needs while preserving the assets against inflation. Total return is defined as dividend or interest income, plus realized and unrealized capital appreciation or depreciation at fair market value, net of fees.

YWCA NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

Note 5. ENDOWMENT FUND ASSETS (concluded)

The Association has a Board approved spending policy of up to 6% of the total value of the portfolio, which includes interest and dividends, as annual cash requirements.

In recognition of the prudence required of fiduciaries, reasonable diversification is sought where possible. Asset allocation parameters have been developed based on investment objectives, liquidity needs, and time horizon for intended use.

Note 6. BENEFICIAL INTEREST IN TRUST

The Association is an irrevocable beneficiary of a charitable remainder trust held by a bank as trustee. These resources are neither in the possession of, nor under the control of the Association. The terms of the trust provide for income of the trust to be distributed to the current beneficiary, and upon the beneficiary's death, the principal is to be distributed to charitable beneficiaries. The fair value of the beneficial interest was determined by applying the Association's percentage interest (14%) to the fair value of the trust assets as reported by the Trustee.

The fair market value of the beneficial interest in a trust is based upon the present value of the estimated future cash receipts from the trust's assets, considering a rate of return on the assets in the trust. As discussed in Note 3, the valuation technique used by the Association is a Level 3 measure because there are no observable market transactions.

Changes in fair value of the beneficial interest in trust are comprised of the following:

Balance at June 30, 2015	\$ 1,638,529
Change in value of beneficial interest in trust	<u>(40,078)</u>
Balance at June 30, 2016	\$ 1,598,451
Change in value of beneficial interest in trust	<u>43,676</u>
Balance at June 30, 2017	<u><u>\$ 1,642,127</u></u>

YWCA NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS

Note 7. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30:

	<u>2017</u>	<u>2016</u>
Land	\$ 63,325	\$ 63,325
Buildings and improvements	2,555,689	2,554,149
Equipment	<u>93,348</u>	<u>93,348</u>
Total	2,712,362	2,710,822
Less accumulated depreciation	<u>1,767,684</u>	<u>1,718,629</u>
Net property and equipment	<u>\$ 944,678</u>	<u>\$ 992,193</u>

Note 8. LINE OF CREDIT

In fiscal year 2005, the Association entered into a revolving line of credit agreement with a bank for \$150,000. During fiscal year 2014, the Association increased the line of credit for maximum borrowings of \$225,000. The terms of the agreement are due on demand, at a rate of interest equal to 1.5% above the Wall Street Journal prime rate (5.75% at June 30, 2017). The line of credit is secured by general business assets of the Association. As of June 30, 2017 and 2016, \$175,116 and \$202,962 was advanced on the line of credit, respectively.

Note 9. LONG-TERM DEBT

Long-term debt consisted of the following at June 30:

	<u>2017</u>	<u>2016</u>
Note payable to NH Housing Finance Authority, in monthly installments of \$1,448 including interest at 4%, due December 1, 2018, secured by real property located in Manchester, New Hampshire.	\$ 29,468	\$ 45,326
Note payable to City of Manchester in annual installments of \$5,000, interest at 0%, due October 1, 2034, secured by real property located in Manchester, New Hampshire.	<u>90,000</u>	<u>95,000</u>

YWCA NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS

Note 9. LONG-TERM DEBT (concluded)

Total debt	119,468	140,326
Less current maturities	<u>21,498</u>	<u>21,006</u>
Long-term debt	<u>\$ 97,970</u>	<u>\$ 119,320</u>

The following is a summary of maturities due on long-term debt as of June 30, 2017:

Year ending <u>June 30,</u>	<u>Amount</u>
2018	\$ 21,498
2019	17,970
2020	5,000
2021	5,000
2022	5,000
Thereafter	<u>65,000</u>
Total	<u>\$ 119,468</u>

Note 10. OTHER LIABILITY

The Association owed \$34,866 in 2017 and 2016 to Antoinette Hill apartments for building improvements paid on their behalf during fiscal year 2010. In return, the Association has agreed to lease four parking spaces at a current value of \$2,880 per year until the liability is paid in full.

YWCA NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS

Note 11. TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets were available for the following purposes as of June 30:

	<u>2017</u>	<u>2016</u>
Beneficial interest in trust	\$ 1,642,127	\$ 1,598,451
Endowment earnings	47,381	47,435
Shelter replacement reserve	9,918	7,907
Crisis services	27,704	-
Missy's closet	2,500	-
Building improvements	<u>135,000</u>	<u>5,000</u>
	<u>\$ 1,864,630</u>	<u>\$ 1,658,793</u>

The shelter replacement reserve is an escrow account required as part of the New Hampshire Housing Finance Authority mortgage (Note 9). The Association is required to deposit \$167 each month into the account, and disbursements are restricted to repair and replacement expenses for the mortgaged property. The Authority controls the account and must give prior approval for all disbursements.

Note 12. PERMANENTLY RESTRICTED NET ASSETS

At June 30, 2017 and 2016, permanently restricted net assets of \$129,090 consisted of investment principal maintained in perpetuity. The income earned may be used to support operations.

Note 13. PENSION PLAN

The Association participates in a contributory retirement plan with the YWCA New Hampshire Retirement Fund, Inc. There are no prior service costs and it is the policy of the Association to timely fund pension costs. For the years ended June 30, 2017 and 2016, total pension expense associated with this plan was \$7,939 and \$3,976, respectively.

Note 14. RELATED PARTY TRANSACTIONS

The Association is affiliated with the National Office of the YWCA. The Association is required to pay dues to the National Office, calculated as a percentage of certain expenses.

YWCA NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS

Note 15. LEASE OF FACILITIES

The Association entered into a three-year lease agreement to lease office space to a nonprofit organization, commencing October 1, 2016, with monthly lease payments of \$2,000. The minimum rental income under this operating lease agreement is as follows:

Year ending <u>June 30,</u>	<u>Amount</u>
2018	\$ 24,000
2019	24,000
2020	<u>6,000</u>
Total	<u>\$ 54,000</u>

During June 30, 2017, total rental income was \$18,000.

Note 16. RISKS AND UNCERTAINTIES

The Association 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 such changes could materially affect the amounts reported in the statements of financial position.

The majority of the Association's grants are received from foundations and from agencies of the State of New Hampshire. As such, the Association's ability to generate resources via grants is dependent upon the economic health of that area and of the State of New Hampshire. An economic downturn could cause a decrease in grants that coincides with an increase in demand for the Association's services.

Note 17. SUBSEQUENT EVENTS

The Association has evaluated subsequent events through September 19, 2017, the date which the financial statements were available to be issued, and has not evaluated subsequent events after that date. No subsequent events were identified that would require disclosure in the financial statements for the year ended June 30, 2017.

2017/2018 YWCA New Hampshire Board of Directors

(Revised 11/20/2017)

Name and Address	Home	Work	Work	Fax	e-mail address
Anyi, PhD, Nathalie Term 1:		Director NH Health & Equity Partnership Foundation for Healthy Communities 125 Airport Road Concord NH 03301	415-4272		nahyi@healthynh.com
Beaver, Marylou (Chair) 21 Hillcrest Drive Rochester NH 03867 Term 1: October 2019	202-527-2692 (cell)	Kids First Consulting 21 Hillcrest Drive Rochester NH 03867	202-527-2692 (cell)		Marylou.beaver@gmail.com
Devries, Betsi (Secretary) 14 Old Orchard Way Manchester NH 03103 Term 1: October 2019	647-0117	Retired Manchester Firefighter Former Manchester Alderman Former State Senator and Representative			Betsi-devries@comcast.net
Donna Ehrler 199 Oak Hill Road Francesstown NH 03043 Term 1: November 2018	452-8903 (cell) 547-6630 (home)	Senior VP/Middle Market Manager Sunapee Bank, a division of Bar Harbor Bank and Trust 8 Loudon Road, Ste. 4 Concord, NH 03301	715-3905		dehrler@barharbor.bank
Findlen, Patricia 66 Highcrest Manchester NH 03104 Vice Chair Term 2: January 2019	232-4648	Southern NH University 2500 North River Road Manchester NH 03106	232-4648		patfindlen@comcast.net P.Findlen@snhu.edu
George, Judy 140 Goffstown Road Apt. E Manchester NH 03102 Term 1: October 2017	491-4424 (cell)	Account Executive Cross Insurance 1100 Elm Street Manchester NH 03101	206-9904	645-4331	ideorge@crossagency.com
Major, Ashley (Treasurer) 80 Norris Road Weare NH 03281 Term 2: March 2018	361-9607 (cell)	Manager Nathan Wechsler & Company 70 Commercial Street Suite 401 Concord NH 03301	410-2799	224-3792	amajor@nathanwechsler.com a12davi@gmail.com
Sarabia, Sheila 59 Allen Road Bow, NH 03304 Term 1: August 2020	603-496-4323	Compliance Manager Northeast Delta Dental One Delta Drive Concord NH 03302-2002	223-1127		ssarabia@nedelta.com
Smeltz, Sabrina 875 Elm Street, #213 Manchester, NH 03101 Term 1: September 2019	860-990-7529 (cell)	Branch Director YMCA of Downtown Manchester 30 Mechanic Street Manchester NH 03101	232-8618	623-5934	smeltz@graniteymca.org
Seaton, Jennifer 5 Betty Lane Manchester NH 03104 Term 1: September 2020	803-817-7649	Associate Financial Consultant Charles Schwab 2 Wall Street Suite 110 Manchester NH 03101	603-656-4204		jseaton625@gmail.com
Warnock, Laurie 20 Redcoat Drive	770-7954 (cell & preferred)	NH Health Education Coordinator Northern NE Poison Center 901 Washington Street	770-7954		lwarnock@aol.com

Hampstead NH 03841 Term 1: November 2019	329-7142 (home)	Portland, ME 04103				
Brooke Gilmore 53 Green Street, #304 Leominster, NH 01453 Term 1: September 2020	978-766-6835	Director, Deborah L. Coffin Women's Center / Assistant Professor at Southern New Hampshire University 2500 N. River Road Manchester, NH 03106	603-644- 2793			b.gilmore@snhu.edu
Kiie Adume 84 Healian Street Manchester, NH 03109 Term 1: 2019	820-2121	Student Life- Program Assistant Northern Essex Community College 100 Elliott Street Haverhill, MA 01830	978-556- 3818			kadumene@gmail.com

Term date is expiration of three year term. Each member may serve two 3-year terms.

Lidia Martinez

Skills & Qualifications

- Experienced working with a variety of clients/customers
- Reliable, organized, and efficient
- 15+ years' experience providing customer service
- Ethical, trustworthy, and courteous
- Fluent in Spanish and English and strong communication skills

Employment History

Senior Visitation Supervisor

Merrimack County Visitation Center

08/2011-Present

Boscawen NH

- Conduct intake for new families
- Responsible for contacting DCYF, Counselors, Probation Officer and Sheriff Department to conduct background checks for new families.
- Serve as a liaison to setup supervised visits between the custodial and non-custodial parents
- Responsible for supervising and monitoring visits and exchanges between children and their Non-custodial relative(s) while ensuring the safety of the children and families.
- Responsible for completing observation notes relative to visits and exchanges.
- Review court orders and clients files.
- Attend monthly staff meeting and trainings.

Direct Service Advocate

YWCA of NH

10/2015-Present

- Response and provide advocacy to 24 hours crisis line
- Provide direct services to victim of domestic violence and sexual assault
- Complete victim contact logs
- Provide direct referrals to community resources.

Human Resources/ Office Coordinator

Granite Bay Connections

9-2008 – 9/2010

Concord NH

- Implementation of new hire process that included driver and criminal background checks.
- Supervised front desk personnel to include training and evaluation.
- Conducted staff training and maintained training records.
- Acted as liaison to Department of Labor, Employment office, Anthem Health, Delta Dental, Simple IRA and company business department.
- Responsible for conducting internal audits of personnel records.
- Coordinated employees benefits.
- Collected staff time sheets, distributed pay checks as well as tracking payroll concerns.

CDS Senior Administrative Assistant

Gateways Community Services

3/2007 -9/2008

Nashua, NH

- Prepared and maintained participant log books.
- Copied and distributed check requests for approval.
- Input updates and maintained department databases.
- Assisted staff with written and verbal communication as needed.

- Verification of employee timesheets and ADP payroll report.
- Filed all documentation according to HIPAA rules and regulations.
- Coordinated and maintained department schedule.
- Worked directly with HR department during the new employee hiring process.
- Responsible for monthly mailings to participants and their families.
- Assisted with the continued development of policies and procedures manual.

Provider Relation Coordinator

11/2001- 7/2006

Independence Care System (ICS)

New York, NY

- Initiated provider's enrollment and credentialing process.
- Drafted and created new provider contracts.
- Conducted the Re-Credential Process for existing providers as required.
- Processed demographic and contractual changes in the system.
- Researched and resolved incorrect payment rejections and other issues with providers accounts.
- Supervised billing coordinators to assure accuracy in the reconciliation and payment process.
- Trained new billing coordinator staff.

Member Services Coordinator

11/1999 - 10/2001

Independence Care System (ICS)

New York, NY

- Coordinated clients services such as home care, medical supplies and transportation.
- Verified authorizations and assist with the claims reconciliation process.
- Monitored team documentation, prescriptions due dates and doctor's approvals.
- Served as a liaison between social workers, Nurses and doctor's offices.
- Participate in team meetings and ICS improvement activities.

Emergency Room Coordinator

06/1998- 11/1999

Bronx Lebanon Hospital

Bronx, NY

- Responsible for setting up appointments for patients after discharge.
- Verified patient insurance eligibility for specialty services.
- Liaison between insurance company and hospital to include setting up payment plans for patients.
- Confirmed appointments with patients and the doctor's office.
- Liaison for Emergency Room Manager, Doctors, Nurses and Hospital Clinics.
- Responsible to report to ER Manager and coordinators at the end of the shift.

Education:

- Dove ad Stalking Panel Training, Pam Dodge/Attorney Cynthia Bodendorf, November 2017
- Train the Trainer Immigration Workshop, ACLU NH, May 2017
- NHLA Overview and Stalking Project, Kerstin Cornell, March 2017
- Adverse Childhood Experience Response Team (ACERT), YWCA of NH, June 2016
- Active Shooter Training, Manchester Police Department, June 2016
- Substance Abuse and Mental Illness/Dual diagnosis in Supervised Visits, Institute for Family Violence Studies, May 2016
- Victim Compensation Training, Lisa Lamphire, November 2015
- Crisis Services Training, YWCA of NH, October 2015

- MedCerts. Medical Front Office Administration and Billing Specialist, May 2015.
- Batterer's Intervention Program, David Garbaez, MA, CCFC, Concord, NH, August, 2012.
- Eighteenth Statewide Conference on Domestic and Sexual Violence and Stalking, Manchester, June 2012.
- Lethality Assessment Program, Concord NH May 2012.
- Co Occurrence of Domestic Violence and Child Abuse, NH Domestic Violence Coalition And Sexual Violence, NH, March 2012.

- Nineteen Annual Conference on Child Abuse and Neglect September 2011.
- Domestic Violence & Legislative Policy, NH Coalition against Domestic Violence and Child Abuse, Concord NH. October, 2011
- Child Protection, DCYF, Concord NH, December 2011

- Business Writing, Baruch College, NYC, 2001.
- Bachelor Degree in Law, Santiago University of Technology (UTESA), Santo Domingo, Dominican Republic, 1992.

Certifications:

- CPR and First Aid Certification, NH, 2016
- Notary Public, NH, 2015
- Medical Interpreter Certificate, Cross Cultural Communication Systems, NH, 2007
- Homecare Supervision Certificate, Lehman College, NYC, 2001

Amy M. Pettengill, M.S.W LADC

Education:

Licensed Drug Alcohol Counselor (LADC)
New Hampshire License # 0957 – Expiration: 6/30/19

University of New Hampshire
Durham, NH
-Master of Social Work

College of New Rochelle
New Rochelle, NY
- Bachelor of Social Work
- Minor in Sociology

Work Experience:

Director of Crisis Services

YWCA NH, Manchester, NH (July 2015- Present)

- Supervise all Staff, Interns, Volunteers, and Americorp members
- Ensure that effective services are being provided to over 5,000 clients annually
- Manage the Emergency Domestic Violence Shelter
- Participate in regularly scheduled community meetings such as the Domestic Violence Council and the Sexual Assault Response Team
- Provide Case Management and Drug and Alcohol Counseling
- Facilitate regular staff meetings and trainings

Program Coordinator of the Supervised Visitation and Child Exchange Center

YWCA NH, Manchester, NH (November 2013- July 2015)

- Conducted intake assessments to determine program eligibility
- Provided program staff supervision
- Monitored supervised visits and exchanges
- Maintained family files
- Provided monthly and annual statistics of families using the center

Supervisor

TCA Crossroads, Haverhill, MA (January 2012 – March 2013)

- Provided weekly staff supervision
- Ensured the safety and well-being of 9 teenaged boys

- Conducted weekly primary sessions with residents
- Facilitated a variety of therapeutic groups

Case Worker

Child and Family Services, Concord, NH (June 2011 - December 2012)

- Coordinated therapeutic treatment for youth on probation
- Facilitated weekly independent living groups
- Provided weekly 1:1 counseling to youth
- Wrote treatment plans and monthly reports

Substance Abuse Counselor

Farnum Center, Manchester, NH (January 2009 – June 2011)

- Provided regular counseling to substance abusing adults
- Facilitated weekly family education groups
- Completed multiple assessments on clients
- Made community referrals with discharge planning

1:1 Counselor

Dare Family Services, Newburyport, MA (May 2008 - June 2010)

- Taught and monitored parenting skills to pregnant and parenting teens
- Provided weekly individual counseling
- Communicated and collaborated with all treatment professionals involved with the client
- Transported and attended medical appointments with residents

MSW Intern

NH State Prison for Women, Goffstown, NH (May 2007 - May 2008)

- Facilitated weekly substance abuse, victim impact, and eating disorder groups
- Assisted inmates with after care planning
- Attended regular court and parole hearings
- Participated in weekly LICSW and LADC supervision

Case Manager

Community Partners, Rochester, NH (May 2006 - May 2008)

- Provided in home mental illness management to children aged 4-18
- Assisted families with developing goals and a treatment plan
- Facilitated State of NH Child Impact Seminar

Case Manager

Our House for Girls, Dover, NH (May 2004 - May 2006)

- Assisted with the creation of resident treatment plans
- Facilitated quarterly case planning meetings
- Met weekly with individual clients to discuss progress and goals
- Monitored residents during daily activities

Touria Iyousfi-barton

An experienced Direct Service Advocate, Case Manager and Interpreter with complete fluency in Arabic, French, Berber and English with speaking some Spanish. Understanding issues facing women/man from diverse ethnic, cultural and religious backgrounds. Committed to working hard towards finding solutions and achieving the goals set for each case.

Experience

From 2011 to Present

Direct service ADVOCATE, YWCA NH

Provide direct service to all clients via telephone or in person including, but not limited, emotional support, legal advocacy and referrals

Facilitate support groups or trainings as needed.

Provide direct service via crisis intervention and information to women and children housed at the shelter.

Provide case management and personal/systems advocacy for residents of the shelter.

Provide interpretation whenever it is needed.

Provide calendar back-up and crisis line coverage as needed to meet the needs of the organization.

Assist in volunteer Training as needed.

from 2010 to 2011

working as a VOLUNTEER, YWCA NH

Answering the crisis line calls

Provide emotional support for the clients.

Provide legal advocacy and referrals to the victims.

Assisting the residents of the shelter and give them support.

FROM 2008 TO 2010

VOLUNTEER WORK WITH WOMEN AND CHILDREN

Provide emotional support to women and children

Provide hospital, court, and police accompaniment.

Provide Interpretation whenever it is needed.

FROM 2005 TO 2008, Night Shift Supervisor. INTERNATIONAL WOMENS HOUSE GA

Answering crisis line calls and provide support and referrals to the victims

Managing the shelter emergencies.

Act as a liaison and interpreter for non-English speaking immigrants and refugee women and their children.

FROM 2004 TO 2005, certified INTERPRETER. PROFTIONAL LINGUISTICS INC. GA.

Provide Interpretation for the customers at Georgia courts, Hospitals and Department of Labor.

Member of AATI.

FROM 2001-2004, MULTI-LINGUAL Case MANAGER. INTERNATIONAL WOMEN'S HOUSE, GA

Acted as a case manager for the Residents of the shelter

Provide crisis counselling, legal advocacy, social services, Interpretation and referrals for the residents of the children.

Provide court, hospital and police accompaniment to the residents.

Attend conferences and trainings whenever needed.

FROM 1998 TO 2001, LANGUAGE AND CULTURAL INSTRUCTOR, UNITED STATES PEACE CORPS IN MOROCCO

Responsible for the training of new Peace corps trainees in Morocco.

Provide Interpretation whenever needed.

Education

2004, CERTIFICATE of Interpretation with AATI in Goergia

1995 M.D IN English Literature, Moulay Ismail univercity in mekness morocco

1991 B.A IN ENGLISH LITERATURE AND LINGUISTICS.

Skills

Certified Interpreter Who Speaks and writes fluently Arabic, French, Berber, and English and speaks only some Spanish language.

Knowledge about different cultures

Loves to be challenged.

Commits and thrive to execute

Proactive in problem solving.

Ready to go beyond to achieve the goals set.

loves direct service with clients