ATTORNEY GENERAL DEPARTMENT OF JUSTICE

33 CAPITOL STREET
CONCORD. NEW HAMPSHIRE 03301-6397

JOHN M. FORMELLA ATTORNEY GENERAL



JANE E. YOUNG DEPUTY ATTORNEY GENERAL

August 13, 2021

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 subgrants with the programs listed below, in an amount not to exceed \$200,000, to support the enhancement of Child Advocacy Center (CAC) services effective upon Governor and Executive Council approval through June 30, 2023. 100% General Funds.

Funding is available in account number 02-20-20-20010-2601-073, Department of Justice, Attorney General, Grants Non-Federal as follows:

Class Account	Subrecipient	Vendor#	SFY 2022 Amount	SFY 2023 Amount
073-500580	Strafford County Child Advocacy Center	177478-B008	\$9,000	\$9,000
073-500581	The Granite State Children's Alliance	172495-B001	\$37,000	\$37,000
073-500581	The Child Advocacy Center of Carroll County	165511-B001	\$9,000	\$9,000
073-500581	Mary Hitchcock Memorial Hospital	177160-B002	\$18,000	\$18,000
073-500580	Merrimack County Child Advocacy Center	177435-B005	\$9,000	\$9,000
073-500581	Child Advocacy Center of Coos County, Inc.	167955-B001	\$9,000	\$9,000
073-500581	Seacoast Child Advocacy Center, Inc.	158817-B001	\$9,000	\$9,000
	TOTAL		\$100,000	\$100,000

EXPLANATION

The purpose of a Child Advocacy Center (CAC) is to standardize the investigation of child abuse and neglect cases, minimize the trauma to the child victims by limiting the number of

His Excellency, Governor Christopher T. Sununu and the Honorable Council August 13, 2021 Page 2 of 2

interviews the child must participate in and coordinate services for those children. The CACs use a multi-disciplinary team approach to ensure a child's health and well-being is of primary importance during the investigation process.

The DOJ is requesting approval to award funding to all of the State's CACs for the support of continued services to children, the implementation of evidence-based practices and the enhancement of community outreach and education.

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

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

Respectfully submitted,

Jam. Fula

John M. Formella Attorney General

#3269960

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

GENERAL PROVISIONS

1. Identification and Defin	itions.				
1.1. State Agency Name		1.2. State Agency Address			
New Hampshire Departn	nent of Justice	33 Capitol Street, Concord, NH 03301			
1.3. Subrecipient Name		1.4. Subrecipient Address			
Strafford County Child A	Advocacy Center	259 County Farm Road, S	uite 201, Dover, NH 03820		
1.5 Subrecipient Phone #	1.6. Account Number	1.7. Completion Date	1.8. Grant Limitation		
(603) 749-2808	02-20-20-200010-2601-0 73-500580	06/30/2023	\$ 18,000.00		
1.9. Grant Officer for State Age	ncy	1.10. State Agency Telephone	Number		
Kathleen Carr	I	(603) 271-3658			
"By signing this form we certify including if applicable RSA 31:		y public meeting requirement fo	r acceptance of this grant,		
1.11. Subrecipient Signature 1	10	1.12. Name & Title of Subreci			
Cherry 24	Jan	George maglaras, charmon			
Subrecipient Signature 2 If Applicable Name & Title of Subrecipient Signor 2 If Applicable					
1.13. Acknowledgment: State of on 7/5/202/, before the unders satisfactorily proven) to be the parameter in the capacity indicates the ca	signed officer, personally appeare	ed the person identified in block			
STERON O W					
	Public or Justice of the Peace - HILBER NOTAX	·			
State Agency Signature(s	s) 1.15. Name	& Title of State Agency Signor	(s)		
Kathleen Carr, Director of Administration					
1.16. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)					
By: Takhmina Rakhmatova Assistant Attorney General, On: / / 7/29/2021					
1.17. Approval by Governor and	l Council (if applicable)				
Ву:	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").

Rev. 9/2015

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Page 1 of 8

Subrecipient Initial(s):

- AREA COVERED. Except as otherwise specifically provided for herein, the 9.2. Subrecipient shall perform the Project in, and with respect to, the State of New Hamoshire.
- 4. EFFECTIVE DATE: COMPLETION OF PROJECT.
- 4.1. This Agreement, and all obligations of the parties hereunder, shall become 9.3. 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 9.4. 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: YOUCHERS: PAYMENT, 9.5.
- 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, 11, incurred by the Subrecipient in the performance hereof, and shall be the only, 11.1, 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 11.1.1 notwithstanding unexpected circumstances, in no event shall the total of all 11.1.2 payments authorized, or actually made, hereunder exceed the Grant limitation 11.1.3 set forth in block 1.8 of these general provisions. 11.1.4
- COMPLIANCE BY SUBRECIPIENT WITH LAWS AND REGULATIONS. 11.2.
 In connection with the performance of the Project, the Subrecipient shall comply with all statutes, laws regulations, and orders of federal, state, county, or 11.2.1 municipal authorities which shall impose any obligations or duty upon the Subrecipient, including the acquisition of any and all necessary permits.
- 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 11.2.2 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 11.2.4 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 12.2. 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, 12.3. 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 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.
- 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.

- 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.
- No data shall be subject to copyright in the United States or any other country by anyone other than the State.
- 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.
 - 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, to 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.
- 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
- 1.1.2 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.
- 2. TERMINATION.
- 2.1. 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 bereunder.
- 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.
 - 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

Subrecipient Initial(s):



- personal interest or the interest of any corporation, partnership, or association 17.2. The policies described in subparagraph 17.1 of this paragraph shall be the 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.
- SUBRECIPIENT'S RELATION TO THE STATE. In the performance of this 14. Agreement the Subrecipient, its employees, and any subcontractor or subgrantee of the Subrecipient are in all respects independent contractors, and 18. 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 19, 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 20. 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.
- INSURANCE AND BOND. 17.
- 12.1 The Subrecipient shall, at its own expense, obtain and maintain in force, or 23. 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 24. employees engaged in the performance of the Project, and
- 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

- 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.
- 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.
- 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.
 - 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.
- 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 intend of the parties hereto.
 - 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.
- 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.
- SPECIAL PROVISIONS. The additional provisions set forth in Exhibit C hereto are incorporated as part of this agreement.

Subrecipient Initial(s)

EXHIBIT A

-SCOPE OF SERVICES-

- 1. The Strafford County Child Advocacy Center as Subrecipient shall receive a subgrant from the New Hampshire Department of Justice (DOJ) for Child Advocacy Center expenses, forensic child advocacy interviews and victim services.
- 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. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation should be maintained for at least three (3) years after the close of the grant.
- 4. Subrecipient shall be required to submit an annual grant application to the DOJ for review and compliance.
- 5. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
- All correspondence and submittals shall be directed to: NH Department of Justice Grants Management Unit 33 Capitol Street Concord, NH 03301 603-271-1261 or Tanya.pitman@doj.nh.gov



EXHIBIT B

-METHOD OF PAYMENT-

- 1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT A.
- 2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.
- 3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form P-37 section 1.8.
 - 3a. The Subrecipient shall be awarded an amount not to exceed \$9,000.00 of the total Grant Limitation from Governor and Council approval through 06/30/22, with approved expenditure reports. This shall be contingent on continued state funding appropriation and program performance.
 - 3b. The Subrecipient shall be awarded an amount not to exceed \$9,000.00 of the total Grant Limitation from Governor and Council approval or 07/01/22, whichever is later, through 06/30/23, with approved expenditure reports. This shall be contingent on continued state funding appropriation and program performance.
- 4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval not after 06/30/23.

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- 4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval not after 06/30/23.

-SPECIAL PROVISIONS-

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

Page 6 of 8

Subrecipient Initials __



Date 7-18-21

DOJ State Funding

SPECIAL CONDITIONS

- 1. The Subrecipient authorizes the New Hampshire Department of Justice (DOJ) and its representatives, access to and the right to examine all records, books, paper or documents related to this subgrant.
- 2. Discrimination Findings The Subrecipient assures that in the event that a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the ground of race, religion, national origin, sex, or disability against a recipient of victim assistance formula funds under this award, the recipient will forward a copy of the findings to the DOJ.
- The Subrecipient understands that subgrants are funded for the grant award period noted on the grant award document. No guarantee is given or implied of subsequent funding in future years.
- 4. The Subrecipient agency agrees that, should they employ a former member of the DOJ that employee or their relative shall not perform work on or be billed to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the DOJ for the life of the subgrant without the express approval of the DOJ.
- 5. The Subrecipient agrees that all services will be provided at no charge to victims unless a program income waiver is obtained from the DOJ. If permission to generate program income is granted, the Subrecipient agrees that there must be a sliding scale that starts at zero, and that all program income will be totally expended on grant allowable activities by the end of the funding cycle.
- 6. Equipment purchased with this subgrant shall be listed by the Subrecipient on the agency inventory. The inventory must include the item description, serial number, cost, percentage of state funds, and location.
- 7. The Subrecipient agrees that if a financial audit of the agency is performed, whether it be an audit under 2 CFR or not, the Subrecipient agrees to provide a copy of the audit and any associated management letters to the DOJ, Grants Management Unit. The Single Audit report must be submitted to the Grants Management Unit within 9 months after the Subrecipient's year-end or one month after the issuance of the audit.

Subrecipient Initials

- 8. The Subrecipient, if a non-profit organization, agrees to make its financial statements available online (either on the Subrecipient's website, or the DOJ's, or another publicly available website). Organizations that have Federal 501 (c) 3 tax status are considered in compliance with this requirement, with no further action needed, to the extent that such organization files IRS Form 990 or similar tax document (e.g., 990-EZ), as several sources already provide searchable online databases of such financial statements.
- 9. The Subrecipient, if a non-profit organization, must certify their non-profit status by submitting a statement to DOJ: 1) affirmatively asserting that the recipient is a non-profit organization and 2) indicating that the Subrecipient has on file and available upon audit one of the following:
 - A copy of the organization's 501 (c) 3 designation letter, or:
 - A letter from the State of NH stating that the Subrecipient is a non-profit organization operating within the state, or:
 - A copy of the sub-grantee's state certificate of incorporation that substantiates its non- profit status

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

I have read and understand all 9 special conditions contained in this document:

George Maglaras,	Charman Straffere Count
Name and Title of Authorized Representa	tive Commissioners
Ery y fort	7/15/2
259 COUNT FORM Rd.	Date Find a Color Miles Miles
Name and Address of Agency	13320

Page 8 of 8

Subrecipient Initials _

Date 7-19-21

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

TREASURER PAMELA J. ARNOLD

COUNTY ADMINISTRATOR
RAYMOND F. BOWER

STRAFFORD COUNTY COMMISSIONERS

WILLIAM A. GRIMES

Justice & Administration Building 259 County Farm Road, Suite 204 Dover, New Hampshire 03820 Telephone: (603)742-1458

Fax: (603) 743-4407



CERTIFICATE OF AUTHORITY

- I, Deanna Rollo, Clerk of the Strafford County Board of Commissioners, do hereby certify that:
 - 1. I am a duly elected Officer of Strafford County.
 - 2. The following is a true copy of the resolution duly adopted at a meeting of the Strafford County Commissioners duly held on July 15th, 2021

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

- 3. The forgoing resolutions have not been amended or revoked, and remain in full force and effect as of July 15^{th} , 2021
- 4. George Maglaras is the duly elected Chairman of the Strafford County Board of Commissioners.

Dearra S. Rollo, Clerk Date: 7/15/2021
Notary
MYTHLY.
State of New Hampshire, County of <u>STRAFFO</u> RD
On this day July 15, 2021 . DEANNES ROLLO personally appeared and was
satisfactorily proven to be the person whose name appears above, and acknowledged s/he executed this
document in the capacity indicated.
HILBER MANUELLE
Notan Senerure 11/1/2 My Commission Expires 9/5/2023
Notan My Commission Expires 9/5/20



CERTIFICATE OF COVERAGE

The New Hampshire Public Risk Management Exchange (Primex³) is organized under the New Hampshire Revised Statutes Annotated, Chapter 5-B, Pooled Risk Management Programs. In accordance with those statutes, its Trust Agreement and bylaws, Primex³ is authorized to provide pooled risk management programs established for the benefit of political subdivisions in the State of New Hampshire.

Each member of Primex³ is entitled to the categories of coverage set forth below. In addition, Primex³ may extend the same coverage to non-members. However, any coverage extended to a non-member is subject to all of the terms, conditions, exclusions, amendments, rules, policies and procedures that are applicable to the members of Primex³, including but not limited to the final and binding resolution of all claims and coverage disputes before the Primex³ Board of Trustees. The Additional Covered Party's per occurrence limit shall be deemed included in the Member's per occurrence limit, and therefore shall reduce the Member's limit of liability as set forth by the Coverage Documents and Declarations. The fimit shown may have been reduced by claims paid on behalf of the member. General Liability coverage is limited to Coverage A (Personal Injury Liability) and Coverage B (Property Damage Liability) only, Coverage's C (Public Officials Errors and Omissions), D (Unfair Employment Practices), E (Employee Benefit Liability) and F (Educator's Legal Liability Claims-Made Coverage) are excluded from this provision of coverage.

The below named entity is a member in good standing of the New Hampshire Public Risk Management Exchange. The coverage provided may, however, be revised at any time by the actions of Primex³. As of the date this certificate is issued, the information set out below accurately reflects the categories of coverage established for the current coverage year.

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

alter the coverage afforded by the covera	ge categories listed bei	ow.					
Participating Member: Mem Strafford County 605 259 County Farm Road Dover, NH 03820		mber Number:		NH F Bow	Company Affording Coverage: NH Public Risk Management Exchange - Primex ³ Bow Brook Place 46 Donovan Street		
					ord, NH 03301-2624		
Type of Coverage s		EHecilyo Di (mm/dd/yy)	y Expired	on Date (1 I/yyyy) -	Link NH Statutory Link	Mayappyylinoles	
General Liability (Occurrence F		••			Each Occurrence		
Professional Liability (describ	e)				General Aggregate		
Claims Made	Occurrence				Fire Damage (Any one fire)		
					Med Exp (Any one person)		
Automobile Liability Deductible Comp and Coll:					Combined Single Limit (Each Accident)		
Any auto			İ		Aggregate	-	
X Workers' Compensation & Em	ployers' Liability	1/1/2021	1/1/2	2022	X Statutory		
					Each Accident	\$2,000,000	
					Disease — Each Employee	\$2,000,000	
					Disease - Policy Limit		
Property (Special Risk includes F	fire and Theft)				Blanket Limit, Replacement Cost (unless otherwise stated)		
Description: Proof of Primex Membe	r coverage only.						
CERTIFICATE HOLDER: Addi	tional Covered Party	110	ss Payee	Prime	ex ³ – NH Public Risk Manage	ment Exchange	
Taxin toxic riocochi	oovereer ally	1			Many Ecth Procedt	munitaliha	
	·			ву:		·	
NH Department of Justice				Date:			
33 Capitol St Concord, NH 03301					Please direct inquire Primex ³ Cialms/Coverag 603-225-2841 pho	e Services	



CERTIFICATE OF COVERAGE

The New Hampshire Public Risk Management Exchange (Primex³) is organized under the New Hampshire Revised Statutes Annotated, Chapter 5-B, Pooled Risk Management Programs. In accordance with those statutes, its Trust Agreement and bylaws, Primex³ is authorized to provide pooled risk management programs established for the benefit of political subdivisions in the State of New Hampshire.

Each member of Primex³ is entitled to the categories of coverage set forth below. In addition, Primex³ may extend the same coverage to non-members. However, any coverage extended to a non-member is subject to all of the terms, conditions, exclusions, amendments, rules, policies and procedures that are applicable to the members of Primex³, including but not limited to the final and binding resolution of all claims and coverage disputes before the Primex³ Board of Trustees. The Additional Covered Party's per occurrence limit shall be deemed included in the Member's per occurrence limit, and therefore shall reduce the Member's limit of liability as set forth by the Coverage Documents and Declarations. The limit shown may have been reduced by claims paid on behalf of the member. General Liability coverage is limited to Coverage A (Personal Injury Liability) and Coverage B (Property Damage Liability) only. Coverage's C (Public Officials Errors and Omissions), D (Unfair Employment Practices), E (Employee Benefit Liability) and F (Educator's Legal Liability Claims-Made Coverage) are excluded from this provision of coverage.

The below named entity is a member in good standing of the New Hampshire Public Risk Management Exchange. The coverage provided may, however, be revised at any time by the actions of Primex³. As of the date this certificate is issued, the information set out below accurately reflects the categories of coverage established for the current coverage year.

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

Participating Member:	Member Number:		Company Affording Coverage:		
Strafford County 605 259 County Farm Road Dover, NH 03820				NH Public Risk Management Exchange - Primex ³ Bow Brook Place 46 Donovan Street Concord, NH 03301-2624	
dype of Coverage	Effective L	ete (Expiretto (yy) : (mm/od/	n Date	Limits NH Statutory Limit	May Apply
X General Liability (Occurrence Form) Professional Liability (describe) Claims Occurrence Made	1/1/202		_	Each Occurrence General Aggregate Fire Damage (Any one fire) Med Exp (Any one person)	\$ 1,000,000 \$ 2,000,000
Automobile Liability Deductible Comp and Coll: \$1,000 Any auto				Combined Single Limit (Each Accident) Aggregate	
Workers' Compensation & Employers' L	lability			Statutory Each Accident	
				Disease - Each Employee	
				Disease – Policy Limit	
Property (Special Risk includes Fire and The	rft)			Blanket Limit, Replacement Cost (unless otherwise stated)	
Description: In regards to Grant Agreement, the based solely on the negligence or wrongful acts o extend to others. Any liability resulting from the necontractors, members, officers, directors or affiliat	of the member, its en egligence or wrongfu	nployees, ageni	ls, offici	als or volunteers. This covi	erage does not
CERTIFICATE HOLDER: X Additional Cover	red Party La	oss Payee	Prime	x³ - NH Public Risk Manage	ment Exchange
CENTIFICATE FIGURE.	Teo Fairty		1	Many Beek Procedl	ment Exchange
	· · · · ·		By:	•	
State of NH – Department of Justice			Date:	7/12/2021 mpurcell@nh Please direct inquire	
33 Capitol St Concord, NH 03301				Primex ³ Claims/Coverag 603-225-2841 pho	e Services

603-228-3833 fax



259 County Farm Road · Dover, NH 03821 Phone: 516-8100 · Fax: 516-8101

TITLE: Director, Strafford County Child Advocacy Center

REPORT TO: County Attorney, Advisory Board

JOB SUMMARY: The Director is responsible for the coordination of all aspects of the Child Advocacy Center. The Director will participate as a member of the Multidisciplinary Team and supervise other CAC staff members including, but not limited to, the Forensic Interviewer/Intake Coordinator, Interns, and AmeriCorps Members.

RESPONSIBILITIES:

- Resource Development: Comply with the requirements of funding sources, including the timely submission of applications, grants, and statistical reports. Research and pursue other available funding sources
- Administration: Participate in program development; update protocols; assist in special projects
 as required for the effective operation of the CAC. Facilitate quarterly Advisory Board Meetings.
 Attend monthly NH Network of Child Advocacy Centers Director meetings
- Supervision: Supervise, train and coordinate activities for CAC personnel
- Coordination and Scheduling. Coordinate CAC resources to respond to level of need (i.e.
 priority, time limits, needs assessment); schedule and inform all parties of forensic interviews, case tracking/case review
- Community Outreach. Develop and maintain working relationships with collaborative service
 agencies; implement community education; coordinate and provide program presentations as
 needed

QUALIFICATIONS: Master's Degree in Social Work or related field or Bachelor's Degree with a minimum of 4 years related experience. The CAC Director should have knowledge of the dynamics of child development and child abuse and the ability to work in a collaborative manner with diverse professional groups. A working knowledge of dynamics of child sexual abuse, criminal investigations, criminal statutes, and forensic interviewing is preferred. Experience with budgets, grant writing, and fundraising is applicable to this position. Excellent verbal and written communication skills are required.

Previous experience conducting forensic interviews preferred or completion of specialized forensic interview training will be required upon hire.

Cait M. Massey

Education

Masters of Social Work (MSW accredited, Clinical track) August 2012 University of New England, Portland, ME

Advanced Standing

B.S., Social Work (BSW accredited), May 2008 University of New Hampshire, Durham NH

Magna Cum Laude

Related Experience

Strafford County Child Advocacy Center, March 2009-July 2011, Oct 2012-Present Dover, NH Director: October 2012-Present

- Sought and completed grant opportunities that matched the mission of the SCCAC-mainly related to child sexual abuse and/or assistance for survivors of violence
- Submitted required grant reports and updates to funding sources
- Coordinated Advisory Board charged with overseeing general operations of the SCCAC
- Sat on Family Justice Center Advisory Board, assisted in building collaborations for the new program and provided programmatic oversight
- Planned and facilitated both local and statewide fundraisers and awareness campaigns
- Met with State and County officials as needed to promote the mission of the SCCAC, the CAC model and other multidisciplinary endeavors
- Met with and maintained relationships with County police chiefs, social service agencies and other community resources relevant to our work
- Facilitated Strafford County's CSEC task force
- · Participated in statewide chapter events to further the CAC movement in New Hampshire
- Participated in the Leadership and Coaching Exchange program, a national program to help mentor new CAC directors
- Managed day to day operations at the CAC
- Supervised and trained staff, including forensic interviewers and family support specialists
- Fiscally responsible for paying bills, submitting purchase orders and other administrative tasks
- Conducted forensic interviews of children and adults alleging physical /sexual abuse, extreme neglect or witnessing violence

Forensic Interviewer/Intake Coordinator March 2009-July 2011

- Completed 40 hours of Forensic Interview Training
- Conducted culturally competent, age appropriate investigative interviews of children ages five through seventeen following disclosures of physical /sexual abuse, extreme neglect or witnessing violence
- Conducted Pre/Post interview meetings with caregivers of children who alleged abuse
- Responsible for scheduling interviews and coordinating multi-disciplinary team response
- Functioned within a multi-disciplinary team setting including members of Child Protection Services, Law Enforcement, victims services and the local County Attorney's office
- Responsible for database management, data entry and file maintenance
- · Provided referrals for community resources to families such as medical appointments and mental health
- counseling options
- Assisted in planning and facilitating monthly case review meetings
- Participated in peer reviews of interviews
- Assisted in planning and executing fundraising events and activities
- Provided outreach and presentations to the community
- Participated in on-going statewide and national trainings and conferences

Community Living Manager, Easter Seals of NH June 2012-October 2012, Stratham, NH

- Managed adult foster care placements for high risk individuals with development disabilities
- Oversaw day and residential programming for individuals with development disabilities

- Supervised direct support staff responsible for providing one on one services to individuals
- Supervised adult foster care providers charged with providing residential services
- Ensured both day and residential programs were within state mandates
- Worked with multidisciplinary team to ensure seamless coordination for services
- Provided one on one services to individuals with developmental disabilities as necessary
- Completed monthly documentation in accordance with regulations
- Attended bi-monthly home visits with individuals and providers
- Completed necessary agency and state trainings
- · Assisted in creating individualized treatment and care plans

Internship, Sweetser Counseling Services September 2011-May 2012, Berwick, ME School based Intern

- Completed thorough psychosocial assessments on adolescents, children and adults
- Formulated multiaxial diagnosis using DSM_IV_TR
- Provided counseling services to varied populations, including clients struggling with eating disorders, depression, anxiety and pervasive developmental disorders
- Completed discharge planning
- Coordinated needed referrals upon discharge
- Facilitated psycho-educational groups
- · Provided on-going individual outpatient counseling with adults, adolescents and families
- Provided outpatient family sessions as needed
- Created individualized treatment plans
- Coordinated treatment needs by working in conjunction with other mental health providers and school
 officials
- Identified goals for treatment. Formulated and implemented strengths based treatment goals and objectives with adults, children and families
- Maintained clinical electronic case records in a timely manner

Night Supervisor, Sexual Assault Support Services, August 2011-June 2012, Portsmouth, NH

- Responded to area hospitals to provide support for victims of sexual violence
- Acted as supervisor when office was closed
- Provided direct service on 24 hour hotline
- Supervised advocates providing direct services to survivors of sexual violence
- Coordinated services with volunteers, hospital staff and police departments in order to provide services to survivors of sexual violence

Direct Service Advocate-Criminal Justice, YWCA Crisis Service, May 2008-March 2009 Manchester, NH

- Completed 40 hours of state certification training
- Provided direct service advocacy to clients through criminal court proceedings, bail hearings and restraining order violation hearings
- Assisted and supported clients in throughout duration of restraining order process
- Attended weekly domestic violence project meeting to foster community collaborations with police sergeants, prosecutors, and victim/witness advocates
- Provided quarterly roll call training to officers at the Manchester Police Department
- First responder to police accompaniments and follow up interviews related to domestic and sexual violence
- Assisted with and presented at core volunteer training
- Co-Chaired Greater Manchester Domestic Violence Council
- Provided accompaniments to hospitals and child advocacy centers
- Assisted with overnight staff back up shifts and 24 hour crisis line
- Provided crisis counseling and domestic violence shelter support when necessary

GRANT AGREEMENT

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

GENERAL PROVISIONS

1.1. State Agency Name	THUMS.	1.2. State Agency Address			
1.1. State Agency Name					
New Hampshire Department of Justice		33 Capitol Street, Cond	cord, NH 03301		
1.3. Subrecipient Name The Granite State Children's Alliance		1.4. Subrecipient Address 72 South River Road, Suite 202, Bedford, NH 03110			
1.5 Subrecipient Phone #	1.6. Account Number	1.7. Completion Date 1.8. Grant Limitation			
(603) 864-0215	02-20-20-200010-2601-0 73-500581	-0 06/30/2023 \$ 74,000.00			
1.9. Grant Officer for State Age	псу	1.10. State Agency Telephone	e Number		
Kathleen Carr		(603) 271-3658			
"By signing this form we certiff including if applicable RSA 31:	y that we have complied with an 95-b."	y public meeting requirement for	or acceptance of this grant,		
1.11. Subrecipient Signature 1	· · · · · · · · · · · · · · · · · · ·	1.12. Name & Title of Subrecipient Signor 1			
1		Joy Burrett-Chief Executive of			
Subrecipient Signature/2 If App.	licable	Name & Title of Subrecipient Signor 2 If Applicable			
NA		NA			
on 7/6/202(before the under	of New Hampshire, County of signed officer, personally appear person whose name is signed in ted in block 1.12.	red the person identified in bloc	k 1.12., known to me (or that he/she executed this		
1.13.1. Signature of Notary Pul	olic or Justice of the Peace				
(Scal) Lunda	P. La Flews	IMPATAACAC			
1.13.2. Name & Title of Notary	Public or Justice of the Peace	NOTARY PUBLIC State of New Hampshi My Commission Expir	ire es		
1 14 State Agency Signature	(e) 1 15 Name	e & Title of State Agency Signs	offe)		

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").

Kathleen Carr, Director of Administration

7/28/2021

Rev. 9/2015

Kathleen Carr

Page 1 of 8

1.16. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)

By: Takhmina Rakhmat Assistant Attorney General, On:

1.17. Approval by Governor and Council (if applicable)

Subrecipient Initial(s):

Date:

- AREA COVERED. Except as otherwise specifically provided for herein, the 9.2. Subrecipient shall perform the Project in, and with respect to, the State of New
- EFFECTIVE DATE: COMPLETION OF PROJECT.
- This Agreement, and all obligations of the parties hereunder, shall become 9.3. 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 9.4. 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").
- GRANT AMOUNT: LIMITATION ON AMOUNT: YOUCHERS: PAYMENT. 9.5. 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.
- 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, 11. 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, notwithstanding unexpected circumstances, in no event shall the total of all 11.1.2 payments authorized, or actually made, hereunder exceed the Grant limitation 11.1.3 set forth in block 1.8 of these general provisions.
- 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.
- 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.
- 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
- PERSONNEL
- The Subrecipient shall, at its own expense, provide all personnel necessary to 12.2. 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, 12.3. 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
 - The Grant Officer shall be the representative of the State hereunder. In the event 12.4. of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.
- DATA: RETENTION OF DATA: ACCESS
- As used in this Agreement, the word "data" shall mean all information and 13: 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.

- 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.
- No data shall be subject to copyright in the United States or any other country by anyone other than the State.
 - 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.
 - 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.
 - 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.
- EVENT OF DEFAULT: REMEDIES.
- 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
- Failure to perform the Project satisfactorily or on schedule; or
- Failure to submit any report required hereunder, or
- Failure to maintain, or permit access to, the records required hereunder, or
- Failure to perform any of the other covenants and conditions of this Agreement. 11.1.4
- Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:
- 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
- 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
- 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
- Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.
 - TERMINATION.
- 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.
- 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.
- 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
- 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.
- 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

Subrecipient Initial(s):

- personal interest or the interest of any corporation, partnership, or association 17.2. The policies described in subparagraph 17.1 of this paragraph shall be the 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 18. 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 19. 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.
- INDEMNIFICATION. The Subrecipient shall defend, indemnify and hold 20. 16. 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 21. 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 23. 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 24. employees engaged in the performance of the Project, and
- 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

Page 3 of 8

- 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.
- 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
- 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.
- 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.
- 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 intend of the parties hereto.
- 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.
 - 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.
 - SPECIAL PROVISIONS. The additional provisions set forth in Exhibit C hereto are incorporated as part of this agreement.

Subrecipient Initial(s):

EXHIBIT A

-SCOPE OF SERVICES-

- 1. The Granite State Children's Alliance as Subrecipient shall receive a subgrant from the New Hampshire Department of Justice (DOJ) for expenses incurred and services provided for forensic child advocacy interviews and direct victim services provided by the Subrecipient.
- 2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in Exhibit B. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.
- 3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least three (3) years after the close of the grant.
- 4. Subrecipient shall be required to submit an annual grant application to the DOJ for review and compliance.
- 5. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
- 6. All correspondence and submittals shall be directed to: NH Department of Justice Grants Management Unit 33 Capitol Street Concord, NH 03301 603-271-1261 or Tanya.pitman@doj.nh.gov

Page 4 of 8

Subrecipient Initials

Date 14 14 1001

EXHIBIT B

-METHOD OF PAYMENT-

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

3a. The Subrecipient shall be awarded an amount not to exceed \$37,000.00 of the total Grant Limitation from Governor and Council approval or 07/01/21, whichever is later, until 06/30/22, with approved expenditure reports. This shall be contingent on continued state funding appropriation and program performance.

3b. The Subrecipient shall be awarded an amount not to exceed \$37,000.00 of the total Grant Limitation from Governor and Council approval or 07/01/22, whichever is later, until 06/30/23, with approved expenditure reports. This shall be contingent on continued state funding appropriation and program performance.

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

Page 5 of 8

Subrecipient Initials

Date Huhon

-SPECIAL PROVISIONS-

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

Page 6 of 8

Subrecipient Initials JR

Date Hutton

DOJ State Funding

SPECIAL CONDITIONS

- 1. The Subrecipient authorizes the DOJ and its representatives, access to and the right to examine all records, books, paper or documents related to this subgrant.
- 2. Discrimination Findings The Subrecipient assures that in the event that a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the ground of race, religion, national origin, sex, or disability against a recipient of victim assistance formula funds under this award, the recipient will forward a copy of the findings to the DOJ.
- 3. The Subrecipient understands that subgrants are funded for the grant award period noted on the grant award document. No guarantee is given or implied of subsequent funding in future years.
- 4. The Subrecipient agency agrees that, should they employ a former member of the DOJ, that employee or their relative shall not perform work on or be billed to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the DOJ for the life of the subgrant without the express approval of the DOJ.
- 5. The Subrecipient agrees that all services will be provided at no charge to victims unless a program income waiver is obtained from the DOJ. If permission to generate program income is granted, the Subrecipient agrees that there must be a sliding scale that starts at zero, and that all program income will be totally expended on grant allowable activities by the end of the funding cycle.
- 6. Equipment purchased with this subgrant shall be listed by the Subrecipient on the agency inventory. The inventory must include the item description, serial number, cost, percentage of state funds, and location.
- 7. The Subrecipient agrees that if a financial audit of the agency is performed, whether it be an audit under 2 CFR or not, the Subrecipient agrees to provide a copy of the audit ... and any associated management letters to the DOJ, Grants Management Unit. The Single Audit report must be submitted to the Grants Management Unit within 9 months after the Subrecipient's year-end or one month after the issuance of the audit.

Page 7 of 8

Subrecipient Initials

Date 70

- 8. The Subrecipient, if a non-profit organization, agrees to make its financial statements available online (either on the Subrecipient's website, or the DOJ's, or another publicly available website). Organizations that have Federal 501 (c) 3 tax status are considered in compliance with this requirement, with no further action needed, to the extent that such organization files IRS Form 990 or similar tax document (e.g., 990-EZ), as several sources already provide searchable online databases of such financial statements.
- 9. The Subrecipient, if a non-profit organization, must certify their non-profit status by submitting a statement to DOJ: 1) affirmatively asserting that the recipient is a nonprofit organization and 2) indicating that the Subrecipient has on file and available upon audit one of the following:
 - A copy of the organization's 501 (c) 3 designation letter, or:
 - A letter from the State of NH stating that the Subrecipient is a non-profit organization operating within the state, or:
 - A copy of the sub-grantee's state certificate of incorporation that substantiates its non-profit status

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

I have read and understand all 9 special conditions contained in this document:

Joy Barret - Ch	ich Exc	cutive	othic	u
Name and Title of Authorized Re	•	7.1	4/2021	
Signature		Date		<u></u>
Granita State Che	Idren's	Ahran	<u>e</u>	<u> </u>
Name and Address of Agency	72 Sive	th Ru	u kd,	Sute 202
	Budfo	rd, py	4 0311(9

Page 8 of 8

Subrecipient Initials

Date Hehor

State of New Hampshire Department of State

CERTIFICATE

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

Business ID: 456237

Certificate Number: 0005405372



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 9th day of July A.D. 2021.

William M. Gardner Secretary of State



72 South River Road, Suite 202 Bedford, NH 03110

Certificate of Authority

I, <u>Addan Thomas</u>, Chairman of the Board of Directors of the Granita State Children's Alliance, do hereby certify that:

- 1. I am a duly elected officer of the Granite State Children's Alliance.
- 2. The following is true of the adopted state of officers elected at a meeting of the Granite State Children's Alliance held on October 8, 2020.

Resolved: That the Chief Executive Officer is hereby authorized on behalf of Granite State Children's Alliance to enter into the said contract with the State of New Hampshire.

Department of Justice and to execute any and all documents, agreements and other instruments, and any amendments; revisions, or modifications thereto, as he/she may deem necessary, desirable or appropriate.

- 3: The forgoing resolutions have not been amended or revoked and remain in full force and effect as of the <u>64 dayof July 2021.</u> This authority shall remain valid for thirty (30) days from the date of this Certificate of Authority.
- 4. Joy Barrett Is the Chief Executive Officer of the Granite State Children's Alliance.

	n Thomas Chairman, Granitia State Children's Alliance
STATE OF NEW HAMPSHIRE	The state of the s
County of Hillsborough	
The forgoing instrument was acknowledged before me	on July 14, 2021 by Adnan Thomas.
	Melma H. Gords
	Signature of Notary Published History Of the Peace
	MELISSA H. GARDNER
Commission Expires 3/14/2024	Name and title of Notary Public of Attribute of the Peace



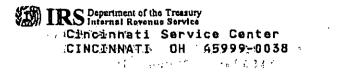
CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 7/7/2021

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

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(les) must have ADDITIONAL INSURED provisions or be endorsed, If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s). PRODUCER Kimberty Gutekunst Eaton & Berube Insurance Agency, Inc. PHONE FAC No. Batt: 603-882-2766 E-MAIL ADDRESS: kgutekunst@eatonberube.com IAC. Nol: 803-888-4230 11 Concord Street Nashua NH 03061 INSURER(S) AFFORDING COVERAGE NAIC 6 MEURER A : Selective insurance Group Inc. 14376 INSURED GRAST2 **INSURER B:** Granite State Children's Alliance INSURER C : 72 South River Road Sulte 202 INSURER D : Bedford NH 03110 MSURER E : **COVERAGES CERTIFICATE NUMBER: 413883515 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. ADDL SUBR POLICY EFF TYPE OF INSURANCE **POLICY NUMBER** LIMITA X COMMERCIAL GENERAL LIABILITY S 2333435 3/1/2021 3/1/2022 EACH OCCURRENCE DAMAGE TO RENTED \$1,000,000 CLAIMS-MADE X OCCUR \$ 1,000,000 PREMISES (Ea occurrence) MED EXP (Any one person) \$ 20,000 PERSONAL & ADV INJURY \$1,000,000 GENT, AGGREGATE LIMIT APPLIES PER: GENERAL AGGREGATE \$ 3,000,000 PRO-POLICY Line PRODUCTS - COMPIOP AGG \$3,000,000 OTHER COMBINED SINGLE LIMIT (Ea eccident) AUTOMOBILE LIABILITY S 2333435 3/1/2021 \$ 1,000,000 3/1/2022 ANY AUTO BODILY INJURY (Per person) 4 OWNED AUTOS ONLY HIRED AUTOS ONLY **SCHEDULED** BODILY INJURY (Per ecoldent) \$ AUTOS NON-OWNED PROPERTY DAMAGE (Per ecoklent) Х \$ ALITOS ONLY IMPORTATION X Х S 2333435 3/1/2021 3/1/2022 OCCUR **EACH OCCURRENCE** \$ 2,000,000 EXCESS LIAB CLAIMS-MADE AGGREGATE \$2,000,000 DED RETENTION \$ WORKERS COMPENSATION AND EMPLOYERS LIABILITY WC 9058573 3/1/2021 3/1/2022 X PERTUTE ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandstory in NH) E.L. EACH ACCIDENT \$ 500,000 Υ N/A E.L. DISEASE - EA EMPLOYEE \$ 500,000 Tyes, describe under DESCRIPTION OF OPERATIONS below E.L. DISEASE - POLICY LIMIT \$ 500,000 DESCRIPTION OF OPERATIONS / VERICLES (ACORD 181, Additional Remarks Schedule, may be attached if more spece is required)
Workers Compensation Information: Coverage for NH; no excluded officers. Additional insured status applies when required by written contract per Selective Insurance GL ElitePac Endorsement CG7300 (1/16). New Hampshire Department of Justice is additional insured with regard to General liability. **CERTIFICATE HOLDER** CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. New Hampshire Department of Justice 33 Capitol Street AUTHORIZED REPRESENTATIVE Concord NH 03301

Inc & Beenle



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

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

problem to the contract of the

Employer ID number: 74-3186259 Per Marchael Control of the State of th

Dear Taxpayer:

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

We issued you've determination letter in October 2006, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c) (30), at the content of the very

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

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

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

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

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

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

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

IRS September of the Control

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

Thank you for your cooperation.

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Charles of 1899

Sincerely yours,

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GRANITE STATE CHILDREN'S ALLIANCE

Financial Statements For the Year Ended June 30, 2020

(With Independent Auditors' Report Thereon)

CONTENTS

	<u>Page</u>
INDEPENDENT AUDITORS' REPORT	1
BASIC FINANCIAL STATEMENTS:	
Statement of Financial Position	4
Statement of Activities	, 15°
Statement of Functional Expenses	6
Statement of Cash Flows	7
Notes to Financial Statements	8
SUPPLEMENTARY INFORMATION:	
Schedule of Child Advocacy Center Expenses by Location	21



INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Granite State Children's Alliance

Report on the Financial Statements

We have audited the accompanying financial statements of Granite State Children's Alliance, which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from inaterial misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes

Merrimack, New Hampshire Andover; Massachusetts Greenfield, Massachusetts Ellsworth, Maine

800.282.2440 | melansoncpas.com



evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Granite State Children's Alliance as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited Granite State Children's Alliance's fiscal year 2019 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated March 12, 2020. In our opinion, the summarized comparative financial information presented herein as of and for the year ended June 30, 2019 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Child Advocacy Center Expenses by Location is presented for the purposes of additional analysis and the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional, procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Gövernment Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated March 17, 2021 on our consideration of Granite State Children's Alliance's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that

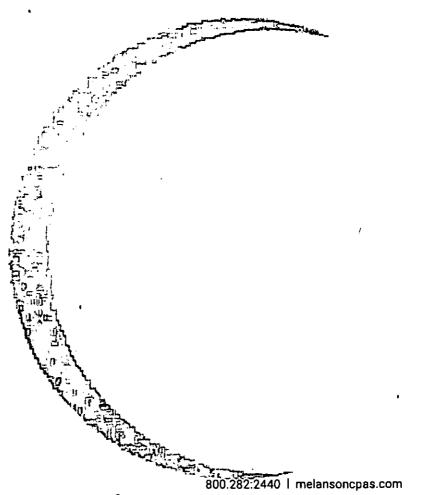


testing, and not to provide an opinion on the effectiveness of Granite State Children's Alliance's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Granite State Children's Alliance's internal control over financial reporting and compliance.

Merrimack, New Hampshire

Melanson

March 17, 2021



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GRANITE STATE CHILDREN'S ALLIANCE

Statement of Financial Position June 30, 2020 (with comparative totals as of June 30, 2019)

	Compromer compromer compromer			
	Without Dono	r With Donor	2020	2019
	Restrictions	<u>Restrictions</u>	<u>, Total</u>	<u>Total</u> ,
ASSETS				
Current Assets:				
Cash and cash equivalents	\$ 746,964	\$ - \$,	\$ 695,883
Grants and contributions receivable	311,441	35,000	346,441	374,658
Prepaid expenses	<u>8,328</u>	 .	8,328	8,371
Total Current Assets	1,066,733	35,000	1,101,733	1,078,912
Noncurrent Assets:				
Investments	10,320	ie:	10,320	17,490
Grants and contributions receivable:	e e	20,000	,20,000	30,000
Property and equipment, net	921,250	821	921,250	945,510
Security deposits	4,060	<u> </u>	4,060	4,060
Total Noncurrent Assets	935,630	20,000_	955,630	997,060
Total Assets	\$ 2,002,363	\$ 55,000 \$	2,057,363	\$ 2,075,972
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Accounts payable	\$ 36,868	\$ - \$	36,868	\$ 50,567
Accrued payroll and related liabilities	41,067	=	41,067	47,793
Refundable advances	49,777		49,777	
Total Current Liabilities	127,712	·-	127,712	98,360
Net Assets:				
Without donor restrictions:				
Undesignated	1,853,939	•₹	1,853,939	1,892,612
Board-designated	20,712	***	20,712	·-1
With donor restrictions:		F.F. 0.00	55,000	05 000
Time or purpose restricted	<u> </u>	55,000	55,000	85,000
Total Net Assets	1,874,651	55,000_	1,929,651	<u> 1,977,612</u>
Total Liabilities and Net Assets	\$2,002,363_	\$55,000 (\$	2;057,363	\$(_ +2,075,972)

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

Statement of Activities For the Year Ended June 30, 2020 (with comparative totals for the year ended June 30, 2019)

			2020				
	Without Donor		With Donor		2020		2019
		Restrictions	Restrictions	_	Total,		Total.
SUPPORT AND REVENUE							
Support:							
Government grants	\$	1,018,272	\$ •	\$	1,018,272	\$	1,327,902
Grants and contributions		260,440	92,000		352,440		472,098
Paycheck Protection Program (PPP) grant		160,500	-		160,500		₹
In-kind contributions		25,723	-		25,723		120,906
Special events:							
Gross special events revenue		99,940	<u>.</u>		99,940		314,168
Less cost of special events		(15,703)		7	(15,703)	, *=	(101,948)
Net special events revenue		84,237	•		84,237		212,220
Revenue:					_: 25		
Training and education		51,585	ž		51,585		5,300
Investment income (loss)		(3,084)	•		(3,084)		2,430
Other revenue		900	: (400 000)		900		900
Net Assets Released From Restriction	-	122,000	(122,000)	:-	<u> </u>	0.	
Total Support and Revenue		1,720,573	(30,000)		1,690,573		2,141,756
EXPENSES							
Program Services:							
Statewide education and outreach		259,262	÷		259,262		207,327
Child advocacy centers		972,459	:	;-	972,459	·=	875,003
Total Program Services		1,231,721	•		1,231,721		1,082,330
Supporting Services:							
General and administrative		410,527			410,527		291,308
Fundraising	٠.	96,286	9 <u>00000000000</u>	,_	96,286_		_112,153
Total Supporting Services		506,813	· · ·	ı-	506,813	-1-	403,461
Total Expenses		1,738,534		:-	1,738,534	\ -	1,485,791
Change in Net Assets		(17,961)	(30,000)	-	(47,961).	۲	655,965
Net Assets, Beginning of Year	υΞ	.1,892,612	85,000	19	1,977,612	` *=	_1;321,647 <u>_</u> _,
Net Assets, End of Year	'\$	1,874,651	\$ 55,000_	\$	1,929,651	\$	1,977,612

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

Statement of Functional Expenses For the Year Ended June 30, 2020 (with comparative totals for the year ended June 30, 2019)

				2020				
		Program Services			_ Supporting Servi	ces		
	Statewide	"Child	Total			Total		
	Education and	Advocacy	Program	General and		Supporting	2020	2019
	<u>Outreach</u>	<u>Centers</u>	<u>Services</u>	<u>Administrative</u>	<u>Fundralsing</u>	<u>Services</u>	<u>Total</u> .	<u>Total</u>
Personnel expense:								
Salaries and wages	\$ 146,571	\$ 547,249	\$ 693,820	\$ 164,998	\$ 84,460	\$ 249,458	\$ 943,278	\$ 809,639
Payroll taxes	10,944	40,862	51,806	12,320	6,306	18,626	70,432	62,647
Employee benefits	14,265	53,266	67,532	16,060	8,221	24,281	91,813	91,567
Bank charges	.1=5	1.	.41	3,214	4,488	7,702	7,702	6,866
Contracted services:								
Accounting	<i>u.</i> "	-	₩	135,900	5	135,900	135,900	61,300
Marketing	30,544	•	30,544	673	<u>15</u> 0	823	31,367	25,632
Other	536	20,557	21,093	604	309	913	22,006	19,341
Depreciation	7,806	31,667	39,473	4,297	**	4,297	43,770	28,847
Dues and subscriptions	941	10,115	11,056	8,393	1,188	9,581	20,637	15,870
Equipment, repairs, and maintenance	1,73	18,566	18,666	1,000	ij	1,000	19,666	11,734
Grants	4	70,610	70,610	rs.	₹	•	70,610	66,121
Insurance	1,130	7,985	9,116	4,632	; =	4,632	13,748	13,148
Meetings	· ·	869	869	<i>*</i>	<u> </u>	2	869	4,049
Miscellaneous	50	497	547	212	5.	212	759	3,210
Occupancy	ĭ7,473	56,482	73,955	22,239	Ģ	22,239	96,194	100,963
Office expenses	17,626	42,228	59,854	21,014	13,066	24,080	83,934	70,753
Staff development -	1,754	18,884	20,638	1,510	in in	1,510	22,148	32,131
Supplies	÷:	•		. 17/	12,816	2,816	2,816	91,561
Telephone and Internet	1,929	17,096	19,025	4,312	360	4,672	23,697	20,284
Travel	4,745	22,942	27,687	4,406	625	5,031	32,718	31,892
Utilities	2,947	12,483	15,430	4,743	<u> </u>	4,743_	20,173 ســــ	20,184;
Total functional expenses	259,262	972,459	1,231,721	410,527	111,989	522,516	1,754,237	1,587,739
Less expenses included on the Statement								
of Activities for the cost of special events	<u> </u>				(15,703)	(15,703)	(15,703)	[101,948]
Total reported on the Statement of Activities	\$ 259,262	\$ 972,459	\$ 1,231,721	\$ 410,527	\$ 96;286	\$ 506,813	\$ <u>1,</u> 738,534	\$ 1,485,791

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

Statement of Cash Flows For the Year Ended June 30, 2020 (with comparative totals for the year ended June 30, 2019)

	<u>2020</u>	<u>2019</u> ,
Cash Flows From Operating Activities:		
Change in net assets	\$ (47,961)	\$ 655,965
Adjustments to reconcile change in net assets		
to net cash provided by operating activities:		
Depreciation	43,770	28,847
Unrealized (gain) loss	7,170	(2,265)
Changes in operating assets and liabilities:		
Grants and contributions receivable	38,217	(94,878)
Prepaid expenses	43	21,131
Accounts payable	(13,69 <u>9</u>)	11,877
Accrued payroll and related liabilities	(6,726)	6,139
Refundable advances	49,777	-
Net Cash Provided By Operating Activities	70,591	626,816
Cash Flows From Investing Activities:		
Payment of security deposit	2	(2,060)
Purchase of property and equipment	(19,510)	(719,950)
Net Cash Used By Investing Activities	(19,510)	(722,010)
Net Change in Cash and Cash Equivalents	51,081	(95,194)
Cash and Cash Equivalents, Beginning	695,883	791,077
Cash and Cash Equivalents, Ending	\$ 746,964	\$695,883_

Notes to Financial Statements
For the Year Ended June 30, 2020

1. Organization

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

Statewide Education and Outreach

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

Child Advocacy Centers

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

2. Summary of Significant Accounting Policies

The following is a summary of significant accounting policies used in preparing and presenting the accompanying financial statements.

Change in Accounting Principle

ASU 2014-09 and ASU 2018-08 Revenue Recognition

The Organization has adopted Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2014-09 - Revenue from Contracts with Customers (Topic 606), as amended, and ASU No. 2018-08 Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (Topic 605), as management believes these standards improve the usefulness and understandability of the Organization's financial reporting. ASU 2014-09 and 2018-08 have been implemented in fiscal year 2020, and the presentation in these financial statements has been adjusted accordingly. Analysis of various provisions of these standards resulted in no significant changes in the way the Organization recognizes revenue and, therefore, no changes to the previously issued audited financial statements (presented in these financial statements as comparative financial information) were required on a retrospective basis. The presentation and disclosures of revenue have been enhanced in accordance with the new standards.

ASU 2016-01 Equity Investments

In fiscal year 2020, the Organization has adopted FASB ASU 2016-01, Financial Instruments – Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities, which relates to the accounting for equity investments, financial liabilities under the fair value option, and the presentation and disclosure requirements for financial instruments. The adoption of this ASU did not have a significant impact on the financial statements.

ASU 2018-13 Changes to the Disclosure Requirements for Fair Value Measurement In fiscal year 2020, the Organization has adopted FASB ASU 2018-13; Fāir Value Measurement (Topic 820): Disclosure Framework — Changes to the Disclosure Requirements for Fair Value Measurement, which modifies the disclosure requirements for fair value measurements, and removes disclosures related to transfers between Level 1 and Level 2 of the fair value hierarchy, the policy for timing transfers between levels, the valuation process of Level 3 fair value measurements, and a roll forward of Level 3 investments. The adoption of this ASU did not have a significant impact on the financial statements.

Comparative Financial Information

The accompanying financial statements include certain prior-year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should

be read in conjunction with the audited financial statements for the year ended June 30, 2019, from which the summarized information was derived.

Cash and Cash Equivalents

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

Grants and Contributions Receivable

Unconditional contributions that are expected to be collected within one, year are recorded at net realizable value. Unconditional contributions that are expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in contribution revenue in the Statement of Activities. The allowance for uncollectable contributions is based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Contributions are written off when deemed uncollectable. Management has determined that no allowance is necessary.

Grants receivable, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Amounts recorded as grants receivable represent cost-reimbursable federal and state contracts and grants, which the incurrence of allowable qualifying expenses and/or the performance of certain requirements have been met or performed. The allowance for uncollectable grants receivable is based on historical experience and a review of subsequent collections. Management has determined that no allowance is necessary.

Investments

Investment purchases are recorded at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the Statement of Financial Position. Net investment return/(loss) is reported in the Statement of Activities and consists of interest and dividend income, realized and unrealized gains and losses, less external investment expenses. Investments include equity securities of public companies which are carried at fair value based on quoted market prices.

Property and Equipment

Property and equipment additions over \$2,500 are recorded at cost, if purchased, and at fair value at the date of donation, if donated. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, ranging from 3 to 39 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease-term. When assets are sold or otherwise disposed of, the cost and related depreciation is removed, and any resulting gain or loss is included in the

Statement of Activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed.

The carrying values of property and equipment are reviewed for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment in fiscal year 2020 or 2019.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions.

Net Assets Without Donor Restrictions

Net assets available for use in general operations and not subject to donor- (or certain grantor-) restrictions. The Board has designated, from net assets without donor restrictions, net assets for the Manchester CAC development project.

Net Assets With Donor Restrictions

Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Revenue and Revenue Recognition

A portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the Statement of Financial Position.

Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or a notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

Special events revenue is comprised of an exchange element based upon the direct benefits donors receive and a contribution element for the difference. Special events revenue is recognized equal to the fair value of direct benefits to donors when the special event takes place. The contribution element of special event revenue is recognized immediately, unless there is a right of return if the special event does not take place.

Revenue from training and education programs is recognized when the performance obligations of providing the services are met. The performance obligation of delivering training and education is simultaneously received and consumed by the registrants; therefore, the revenue is recognized when the program occurs.

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to program services; administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by Generally Accepted Accounting Principles. Generally Accepted Accounting Principles allow recognition of contributed services only if (a) the services create or enhance nonfinancial assets and (b) the services would have been purchased if not provided by contribution, require specialized skills, and are provided by individuals possessing those skills. Donated professional services are recorded at the respective fair values of the services received. Contributed goods are recorded at fair value at the date of donation and as expenses when placed in service or distributed. Donated use of facilities is reported as a contribution and as an expense at the estimated fair value of similar space for rent under similar conditions. If the use of the space is promised unconditionally for a period greater than one year, the amount is reported as a contribution and an unconditional promise to give at the date of the gift, and the expense is reported over the term of use.

Functional Allocation of Expenses

The costs of providing the Organization's various programs and activities have been summarized on a functional basis in the Statement of Activities. The Statement of Functional Expenses presents the natural classification detail of expenses by function. Certain categories of expenses are attributed to more than one program or supporting function. Accordingly, certain costs have been allocated among the programs and supporting services benefited on a reasonable basis that is consistently applied. Expenses that relate solely to the functional categories are directly charged, however, there are certain expenses that are allocated. Personnel expenses, including salaries and wages, employee benefits, and payroll taxes, and certain insurances are allocated based on time and effort estimates. Occupancy, utilities, depreciation on certain assets, and certain insurance costs are allocated on a square footage basis.

Income Taxes

The Organization has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Internal Revenue Code (IRC) Section 501(a) as an

organization described in IRC Section 501(c)(3), qualifies for charitable contribution deductions, and has been determined not to be a private foundation. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Organization is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose. In fiscal years 2020 and 2019, the Organization was not subject to unrelated business income tax and did not file an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

Estimates

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

Financial Instruments and Credit Risk

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

Fair Value Measurements and Disclosures

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

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

- Level 2 Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and market-corroborated inputs.
- Level 3 Unobservable inputs for the asset or liability. In these situations, inputs
 are developed using the best information available in the circumstances.

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

New Accounting Standards to be Adopted in the Future

Contributed Nonfinancial Assets

In September 2020, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2020-07, Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets, intended to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind, for not-for-profit organizations: Examples of contributed nonfinancial assets include fixed assets such as land, buildings, and equipment; the use of fixed assets or utilities; materials and supplies, such as food, clothing, or pharmaceuticals; intangible assets; and recognized contributed services. The ASU requires a not-for-profit organization to present contributed nonfinancial assets as a separate line item in the Statement of Activities, apart from contributions of cash or other financial assets. It also requires certain disclosures for each category of contributed nonfinancial assets recognized. The amendments in this ASU should be applied on a retrospective basis and will be effective for the Organization for the year ending June 30, 2022. Early adoption is permitted. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

Leases

In February 2016, the FASB issued ASU 2016-02, Leases. The ASU requires all leases with lease terms more than 12 months to be capitalized as a right of use asset and lease liability on the Statement of Financial Position at the date of lease commencement. Leases will be classified as either finance leases or operating leases. This distinction will be relevant for the pattern of expense recognition in the Statement of Activities. This ASU will be

effective for the Organization for the year ending June 30, 2023. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

Credit Losses

In June 2016, the FASB issued ASU 2016-13, Measurement of Credit Losses on Financial Instruments. The ASU requires a financial asset (including trade receivables) measured at amortized cost basis to be presented at the net amount expected to be collected. Thus, the Statement of Activities will reflect the measurement of credit losses for newly-recognized financial assets as well as the expected increases or decreases of expected credit losses that have taken place during the period. This ASU will be effective for the Organization for the year ending June 30, 2024. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

3. Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the Statement of Financial Position, are comprised of the following at June 30, 2020 and 2019:

		2020		2019
Financial assets at year end:				
Cash and cash equivalents	\$	746,964	\$	695,883
Grants and contributions receivable		366,441		404,658
Investments	٠,	10,320		17,490
Total financial assets		1,123,725		1,118,031
Less amounts not available to be used within one year:				
Board-designated reserve		(20,712)		•.
Grants and contributions receivable in more than one year	7 <u>-</u>	(20,000)_	٠	(30,000)
Financial assets available to meet general expenditures				
over the next year	\$ (≡	1,083,013	\$ -	_ 1,148,031

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

4. Grants and Contributions Receivable

Grants and contributions receivable are estimated to be collected as follows at June 30, 2020 and 2019:

		<u>2020</u> .		<u>2019</u>
Within one year	\$	346,441	\$	374,658
Two to five years		20,000	يد	30,000
Total	\$ <u>.</u>	366,441	\$ <u>.</u>	404,658

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

5. Investments

Investments, measured at fair value on a recurring basis and categorized in the fair value hierarchy as Level 1, consist of U.S. common stocks at June 30, 2020 and 2019.

As of June 30, 2020 and 2019, the Organization recognized \$(7,170) and \$2,265, respectively, of unrealized gains (losses) on investments in equity securities.

6. Property and Equipment

Property and equipment is comprised of the following at June 30, 2020 and 2019:

		<u>2020</u>		<u>2019</u> ;
Land	\$	15,500	\$	15,500
Buildings and improvements		829,637		829,637
Leasehold improvements		62,534		62,534
Furniture and equipment		86,204		77,244
Software	! =	43,550	ç-	33,000
Subtotal		1,037,425		1,017,915
Less accumulated depreciation	r_	(116,175)	, <u></u> ,	(72,405)
Total	\$,_	921,250	\$,=	945,510

Depreciation expense totaled \$43,770 and \$28,847 for the years ended June 30, 2020 and 2019, respectively.

7. Refundable Advances

The Organization receives grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenditures. Amounts received prior to incurring qualifying expenditures are reported as refundable advances. At June 30, 2020 and 2019, \$15,377 and \$0, respectively, of grant funds are reflected as refundable advances.

In April 2020, the Organization received loan proceeds in the amount of \$194,900 under-the Small Business Administration (SBA) Paycheck Protection Program (PPP). The PPP, established as part of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), which was enacted March 27, 2020, provides for loans to qualifying organizations for amounts up to 2.5 times the average monthly payroll expenses. The loan and accrued interest may be forgiven after 24 weeks providing the Organization uses the loan proceeds for eligible purposes, including payroll, benefits, rent, and utilities, and maintains certain payroll levels. The amount of loan forgiveness will be reduced if the Organization terminates employees or reduces salaries during the 24 week period.

Any unforgiven portion of the PPP loan is payable over two years at an interest rate of 1% with deferral of payments for the first ten months. The Organization intends to use the proceeds for purposes consistent with the PPP requirements. In accordance with Generally Accepted Accounting Principles, the Organization has recognized \$160,500 of the PPP loan as revenue as a result of qualifying expenses incurred in fiscal year 2020. The remaining balance of the PPP loan, in the amount of \$34,400 is reflected as a refundable advance in the Statement of Financial Position. Subsequent to year-end, the Organization was approved by the SBA for 100% forgiveness of the PPP loan.

8. Net Assets

Board-designated Net Assets

Net assets without donor restrictions include board-designated net assets which may be accessed only with prior approval of the Board. Board-designated net assets at June 30, 2020 and 2019 are designated for the Manchester CAC development project.

Net Assets With Donor Restrictions

Net asset with donor restrictions are comprised of the following at June 30,2020 and 2019:

•	<u>,2020</u>	2019
Time restrictions	\$ 55,000	\$ 85,000

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or the occurrence of the passage of time as follows for the years ended June 30, 2020 and 2019:

	<u>2</u> :	<u>020,</u>		<u>2019</u>
Expiration of time restrictions	\$ 90	0,000	\$	90,030
Satisfaction of purpose restrictions	32	2,000	چ.	39,416
Total	\$. <u>12</u> 2	2,000	\$_	129,446

9. Grants

The Organization has been awarded cost-reimbursable grants of \$77,671 that have not been recognized at June 30, 2020 because qualifying expenditures have not yet been incurred.

Grant revenue from federal agencies is subject to independent audit under the Office of Management and Budget's Uniform Guidance, and review by grantor agencies. This review could result in the disallowance of expenditures under the terms of the grant or reductions of future grant funds. Based on prior experience, the Organization's management believes that costs ultimately disallowed, if any, would not materially affect the financial position of the Organization.

10. Commitments and Contingencles

Contingent Liability

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

In fiscal year 2018, the New Hampshire Community Development Finance Authority (CDFA) awarded \$455,000 in Community Development Block Grant Funds (CDBG) to the County of Belknap, New Hampshire (the County), \$430,000 of which was passed through to the Organization. The grant funds were used to support the renovation and expansion of the Organization's Greater Lakes Child Advocacy Center in Laconia, New Hampshire.

The CDFA requires a mortgage deed in the amount of \$430,000 on the property that self-amortizes over 20 years. The mortgage deed, granted by the Organization to the County, secures to provide service benefits to a minimum of 76% low and moderate income persons, the project be completed in accordance with the contract, and that the property remain in the ownership of the Organization, or another nonprofit entity approved by the County, for a period of at least 20 years from the contract start date. Upon default of these conditions, the County shall have the right, on behalf of the CDFA, to recover the unamortized balance expended on the project. Unless previously discharged by the County, its successors and assigns, the mortgage deed will be void and automatically terminate after 20 years.

COVID-19

The COVID-19 outbreak in the United States has resulted in economic uncertainties. The disruption is expected to be temporary, but there is considerable uncertainty around the duration and scope. The extent of the impact of COVID-19 on our operational and financial performance will depend on certain developments; including the duration and spread of the outbreak, impact on those we serve, our funders, employees, and vendors all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact our financial condition or results of operations is uncertain.

11. Operating Leases

The Organization leases office space under the terms of non-cancellable lease agreements that are scheduled to expire at various times through fiscal year 2024. The Organization also rents additional facilities on a month to month basis. Rent expense under these agreements, which is included in occupancy in the Statement of Functional Expenses, totaled \$96,194 and \$100,963 for the years ended June 30, 2020 and 2019, respectively.

Estimated future minimum lease payments are as follows:

Fiscal Year	Amount
2021	\$¹ 57 <u>,</u> 903
2022	·52,212
2023	^{43,287}
2024	25,687
Total future minimum rental payments	\$ <u>_179,089</u> _

In October 2020, the Organization extended the Nashua CAC lease set to expire on October 31, 2022 for an additional 2 years. In January 2021, the Organization amended the Keene CAC lease, commencing on June 1, 2021, to occupy additional space and to extend the term until June 30, 2026.

12. Retirement Plan

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

13. Concentrations of Risk

A material part of the Organization's revenue is dependent upon government sources, the loss of which would have a materially adverse effect on the Organization. During the years ended June 30, 2020 and 2019, the State of New Hampshire accounted for 56% and 59%, respectively, of total revenues.

14. Reclassifications

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

15. Subsequent Events

In February 2021, the Organization received a second Paycheck Protection Program (PPP) Ioan in the amount of \$194,900 from the Small Business Administration.

Subsequent events have been evaluated through March 17, 2021, which is the date the financial statements were available to be issued.

Schedule of Child Advocacy Center Expenses by Location For the Year Ended June 30, 2020

				Child Advo	cacy Ce	nter		_		
	****	<u>Keene</u>		<u>Laconia</u>	<u>1.</u>	<u>Manchester</u>		Nashua		<u>Total</u>
Personnel expense:										
Salaries and wages	\$	121,821	\$	155,310	'\$	178,009	\$	92,109	\$	547,249
Payroll taxes		9,096		11,596	•	13,292		6,878		40,862
Employee benefits ~		11,857		15,118		17,326		8,965		53,266
Contracted services:										
Other		3,629		7,715		6,717		2,496		20,557
Dues and subscriptions		2,943		3,370		1,901		1,901		10,115
Equipment, repairs, and maintenance		5,739		12,286		372		269		18,656
Grants		17,653		17,653		17,653		17,653		70,610
Insurance		960		3,433		2,044		1,549		7,986
Meetings		338		498		neg		33		869
Miscellaneous		25		462		10		÷		497
Occupancy		9,600		2,919		22,327		21,636		56,482
Office expenses		4,386		23,531		6,584		7,727		42,228
Staff development		3,669		6,323		5,338		3,554		18,884
Telephone and internet		2,589		4,011		4,789		5,707		17,096
Travel		4,112		6,090		10,462		2,278		22,942
Utilities	_	2,409		5,969	t.	4,105	<u> </u>	<u></u> .		12,483
Total expenses before depreciation										
and administrative expenses		200,826		276,284	•	(290,929		172,755		940,792
Depreciation		1,357		26,838		2,494		978		31,667
Administrative expenses allocation		61,746	-	92,706	=	89,184	معي ،	53,019	.—	296,655
Total Expenses	\$ <u>.</u> _	263,929	\$_	395,828	\$_	<u>i</u> 382,607 .	\$.226,752_ _t	\$	1,269,114

See Independent Auditors' Report.



Director of Program Services Job Description

REPORTS TO: Executive Director

NATURE AND SCOPE:

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

ESSENTIAL FUNCTIONS:

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

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

MINIMUM KNOWLEDGE, SKILLS AND ABILITIES REQUIRED:

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

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

MEGHAN E.NOYES

PERSONAL ATTRIBUTES/CAPABILITIES

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

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

EDUCATION

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

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

Certified Part-time NH Police Officer, December 2008.

Nationally Trained Forensic Interviewer, January 2007.

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

CPR/First Aid Certified. May 2012

AWARDS

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

CIVIC AFFILIATIONS

Family Violence and Prevention Council, Belknap County. 2010-Present Alpha Phi Sigma-Vice President Honor Society. 2005-2006

Big Brothers and Big Sisters. 2000-2002 Present

RELATED EXPERIENCE

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

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

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

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

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

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

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

Laconia, NH

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

REFERENCES- Available upon request



POSITION TITLE: Director of Education and Outreach

REPORTS TO: GSCA Executive Director

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

DUTIES AND RESPONSIBILITES

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

REQUIREMENTS

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

Please send resume and cover letter to Joy Barrett at

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

Ог

Jbarrett@cac-nh.org



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

SUMMARY OF QUALIFICATIONS:

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

EXPERIENCE:

5/15-present Education & Outreach Director

Granite State Children's Alliance, Nashua, NH

Responsible for training, outreach and education activities for the Chapter organization-Including organize training and professional development opportunities for CAC Staff & MDT members, implementation and creation of the KNOW & TELL program, oversight of

the outcome measurement survey collection.

9/06-5/15 Stay at home mother, Bedford, NH

1/11-present Volunteer work includes:

Secretary, Board of Directors, Granite State Children's Alliance

Board meeting minutes, serve on the Executive Council, Chair Key Stake Holders

Committee, Gala Committee planning member, attend and participate in events. Organize, plan agenda for committee meetings, actively communicate and engage with stakeholders

and volunteers.

9/14-4/15 NH Leadership Series-attend once monthly weekend leadership intensives for

development of leadership & teamwork skills, collaborate with action group, advocate &

organize on legislative bills, attend legislative and budget hearings.

8/13-5/14 LEND Family Fellow

Durham, NH

Leadership Education in Neurodevelopmental and Related Disabilities.

Participate in weekly seminar classes. Leadership in Action Placement at Community Crossroads, advocate and organize members of policy partners program (a legislative advocacy engagement program). Initiated one to one conversations with community leaders, participated in child development clinics, communicate with parents and child

development team.

12/10-present NH LEND Advisory Board Member-Participate in annual meeting to strengthen

supports for people with developmental disabilities & the mission of the LEND Program.

1/06-9/06 Executive Director

Foothills Child Advocacy Center, Charlottesville, VA

Responsible for management of agency; including grant writing and implementation, reports to funding agencies, conduct forensic interviews, case management and responsible for MDT case tracking meetings, hired staff, information and referral services. Facilitated prevention, education and outreach trainings on child sexual abuse to various community

stakeholders.

9/03-1/06 Child Advocacy Program Coordinator

Sexual Assault Resource Agency, Charlottesville, VA

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

9/01-9/03

Victim Witness Advocate

Middlesex District Attorney's Office, Somerville, MA

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

Professional Development and Training:

NH Leadership Series, September 2014-present
LEND Program, August 2013-May 2014
Stewards of Children Facilitator Training, Darkness to Light April, 2014
NH Center for Non-Profits, Building a Confident Fundraising Board, March & April 2012
Child Advocacy Center Management Training, May 2006
Forensic Interviewer Training, February 2006
Child Assault Prevention Program Trainer, August 2005

Education:

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



Granite State Children's Alliance Board of Directors- Fiscal Year 2022

Revised 07-2021 (20 Board Members) (11 Quorum)

Executive Committee

Dr. Adrian Thomas, MD (joined 2014) Chairman of the Board New Hampshire NeuroSpine Institute 4 Hawthorn Drive, Bedford, NH 03110



AdrianThomasMD@gmail.com

Jarad Vartanian (joined 9/2018)

Treasurer

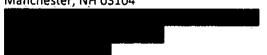
Vachon Clukay and Company 608 Chestnut Street, 2nd Floor Manchester, NH 03104



jvartanian@vachonclukay.com

Attorney Nick E. Abramson (joined 9/2017) Secretary

Abramson, Brown & Dugan, PA 1819 Elm Street Manchester, NH 03104



nabramson@arbd.com

Andy Crews (joined 2013) Immediate Past Chairman AutoFair



acrews@autofair.com

Dan Bennett (joined 12/2020) NH Automobile Dealers Association 507 South Street, Bow NH 03304



dbennett@nhada.com

Cathy Brittis (joined 2012)
The CAC of Grafton/Sullivan County at DHMC
One Medical Drive
Lebanon, NH 03756



Cathy.b.bean@hitchcock.org

Kelly Cohen (joined 1/2021)
Cohen Closing & Title
334 Route 101, Bedford, NH 03110



kroosacohen@cohenclosing.com.com

Dr. Matthew Dayno (joined 5/2020) Elliot Health System One Elliot Way, Manchester, NH 03103



Matthew.dayno@gmail.com mdayno@elliot-hs.org

Lieutenant Patrick Hannon (joined 9/2020)
Nashua Police Department
28 Officer James Roche Drive, Nashua, NH 03060

HannonP@Nashuapd.com Phann163@gmail.com Sherry Hausmann (joined 5/2020)

SolutionHealth

360 Route 101, Unit 8, Bedford, NH 03110

Sherry.Hausmann@solutionhealth.org

Chris Hodgdon (joined 2007)

Comcast

54 Regional Drive

Concord, NH 03301

Chris_hodgdon@cable.comcast.com

Stephen Langan (joined 2010)

Fidelity Management and Research

One Spartan Way - TS2J Merrimack, NH 03054

bedfordlangans@gmail.com

Lt. Matthew Larochelle (joined 11/2018)

Manchester NH Police Department

mlarochelle@manchester.nh.gov

Attorney Chris McLaughlin (joined 7/2020)

Cheshire County Attorney's Office

12 Court Street, Keene, NH 03431...

cmclaughlin@co.cheshire.nh.us cmclaughlin829@icloud.com

Marga Patterson (joined 2017)

WZID

181 Pinebrook Place

Manchester, NH 03109

margabessette@comcast.net

Teresa Rhodes Rosenberger (joined 2017)

Bernstein Shur

15 N. Main Street

Concord, NH 03301

Teresa.rosenberger@gmall.com trosenberger@bernsteinshur.com

Attorney David Rotman (joined 1/2018)

NHDOJ- Attorney General's Office

33 Capitol Street, Concord, NH 03301

David.Rotman@doj.nh.gov -

Brad Russ (joined 2012)

Internet Crimes Against Children

10 West Edge Drive

Durham, NH 03824

Brad.russ@unh.edu

Attorney Philip Taub (joined 2009)

Nixon Peabody

900 Elm Street #1400

Manchester, NH'03101

ptaub@nixonpebody.com

Kristin Vartanian (joined 12/2020

Rockingham County Attorney's Office

10 Route 125, Brentwood; NH:03833:



kvartanian@rcao.net

GRANT AGREEMENT

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

GENERAL PROVISIONS

1. Identification and Defin	itions.						
1.1. State Agency Name		1.2. State Agency Address					
New Hampshire Departn	nent of Justice	33 Capitol Street, Conc	ord, NH 03301				
1.3. Subrecipient Name		1.4. Subrecipient Address					
"THE CHILD ADVOCACY GEN	NTER OF CARROLL	56 Union Street, Wolfel	ooro, NH 03894				
-1:5 Subrecipient Phone #	1.6. Account Number	1.7. Completion Date:	1:8: Grant Limitation				
603-569-9840	02-20-20-200010-2601-0 73-500581	06/30/2023	s 18,000				
1.9. Grant Officer for State Age	nçy	1.10. State Agency Telephone	Number				
Kathleen Carr		(603) 271-3658					
"By signing this form we certify including if applicable RSA 31:	that we have complied with an 95-b."	y public meeting requirement fo	r acceptance of this grant,				
1.11. Subrecipient Signature I		1.12. Name & Title of Subreci	pient Signor I				
min Willingset	_	Elicabeth Kelley Scott, Executive Director					
Syprecipient Signature 2 If Appl.	icable '	Name & Title of Subrecipient Signor 2. If Applicable					
on , before the unders satisfactorily proven) to be the p	1.13. Acknowledgment: State of New Hampshire, County of on , before the undersigned officer, personally appeared the person identified in block 1.12., known to me (or satisfactorily proven) to be the person whose name is signed in block 1.11., and acknowledged that he/she executed this document in the capacity indicated in block 1.12.						
(Seal)							
1.13.2. Name: & Title of Notary.	Public or Justice of the Peace y	ANNE 21 2022					
1.14. State Agency Signature	s) = 1.15. Name	& Title of State Schey Signor	(5)				
Kathleen Carr	. Kathle	en Carr, Director of Administr	ation				
1.16. Approval by Attorney Gen	neral (Form, Substance and Exec	cution) (if G,& Ç approval requir	red)				
By: Takhmina Rakh	amatova Assistant Attorney Gene	ral, On: / / 7/28/2021					
1.17. Approval by Governor and	Council (if applicable)						
Bÿ:		On: / 1/					
2 SCOPE OF WORK: In exc	hange for grant funds provide	dallari alian Carreri ACNIA AA HAARAAA	in factor therical the Access				

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 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").

Rev. 9/2015

Page I of 8

Subrecipient Initial(s):

Date: 7/19/21

- AREA COVERED. Except as otherwise specifically provided for herein, the 9.2. Subrecipient shall perform the Project in, and with respect to, the State of New Hamoshire.
- 4. EFFECTIVE DATE: COMPLETION OF PROJECT.
- 4.1. This Agreement, and all obligations of the parties hereunder, shall become 9.3, 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 9.4, 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: YOUCHERS: PAYMENT, 9.5.
- 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, 11, 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 1.1/1.1 notwithstanding unexpected circumstances, in no event shall the total of all 1.1.1.2 payments authorized, or actually made, hereunder exceed the Grant limitation; 11.1.3 set forth in block j. 8 of these general provisions.
- 6. COMPLIANCE BY SUBRECIPIENT WITH LAWS AND REGULATIONS, 11.2. In connection with the performance of the Project, the Subrecipient shall comply with all statutes, laws regulations, and orders of federal, state, county, or 11.2.1 municipal authorities which shall impose any obligations or duty upon the Subrecipient; including the acquisition of any and all necessary permits.
- 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 11.2.2 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 fletional, affiliated with, controlled by, or under common ownership with, the entity identified as the Subrecipient in block 1.3 of these provisions
- PERSONNEL
- 8.1. The Subrecipient shall, at its own expense, provide all personnel necessary to 12.2, 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 thire, and alternation, 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
- The Grant Officer shall be the representative of the State hereunder. In the event '12.4. 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 13, 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.

- 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.
 - 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.
 - 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.
 - 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.
- EVENT OF DEFAULT: REMEDIES.
- 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"):
 - 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 carned, to and including the date of termination.
 - 2.2. 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:
 - In sthe revent 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.
 - 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.
 - 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

Subrecipient Initial(s): LK-5 ______

Date: 7/15/21)

- 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 18. 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.
- ASSIGNMENT AND SUBCONTRACTS. The Subrecipient shall not assign, 15. or otherwise transfer any interest in this Agreement without the prior written 19. 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 20. 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 21. 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.
- INSURANCE AND BOND 17.
- 17.1 The Subrecipient shall, at its own expense, obtain and maintain in force, or 23. 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 -24, employees engaged in the performance of the Project, and
- 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

- personal interest or the interest of any corporation, partnership, or association 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.
 - 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 allof the provisions hereof upon any further or other default on the part of the Subrecipient.
 - 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.
 - 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.
 - 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 intend of the parties hereto,
 - 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.
 - 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.
 - SPECIAL PROVISIONS. The additional provisions set forth in Exhibit C hereto are incorporated as part of this agreement.

Subrecipient Initial(s): EK-5

EXHIBIT A

-SCOPE OF SERVICES-

- 1. The "THE CHILD ADVOCACY CENTER OF CARROLL COUNTY" (CACCC) as Subrecipient shall receive a subgrant from the New Hampshire Department of Justice (DOJ) for expenses incurred and services provided for forensic child advocacy interviews and victim services provided by the Subrecipient.
- 2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in Exhibit B. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March
- 3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least three (3) years after the close of the project.
- 4. Subrecipient shall be required to submit an annual grant application to the DOJ for review and compliance.
- 5. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempts shall be made by Subrecipient to accommodate the schedule.
- 6. All correspondence and submittals shall be directed to: NH Department of Justice: Grants Management Unit 33 Capitol Street Concord, NH 03301 603-271-1261 or Tanya.pitman@doj.nh.gov

Page 4 of 8

Subrecipient Initials (EV)

Date 7/19/2/

EXHIBIT B

-METHOD OF PAYMENT-

- 1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT A.
- 2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.
- 3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form P-37 section 1.8.
 - 3a. The Subrecipient shall be awarded an amount not to exceed \$9,000 of the total Grant Limitation from Governor and Council approval through 06/30/22, with approved expenditure reports. This shall be contingent on continued state funding appropriation and program performance.
 - 3b. The Subrecipient shall be awarded an amount not to exceed \$9,000 of the total Grant Limitation from Governor and Council approval or 07/01/22, whichever is later, until 06/30/23, with approved expenditure reports. This shall be contingent on continued state funding appropriation and program performance.
- 4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval nor after 06/30/23.

EXHIBIT C

-SPECIAL PROVISIONS-

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

Page 6 of 8

Subrecipient Initials EK-5

Date 7/19/2

EXHIBIT C

DOJ State Funding

SPECIAL CONDITIONS

- 1. The Subrecipient authorizes the New Hampshire Department of Justice (NHDOJ) and its representatives, access to and the right to examine all records, books, paper or documents related to this subgrant.
- 2. Discrimination Findings The Subrecipient assures that in the event that a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the ground of race, religion, national origin, sex, or disability against a recipient of victim assistance formula funds under this award, the recipient will forward a copy of the findings to the DOJ.
- 3. The Subrecipient understands that subgrants are funded for the grant award period noted on the grant award document. No guarantee is given or implied of subsequent funding in future years:
- 4. The Subrecipient agency agrees that, should they employ a former member of the NH DOJ, that employee or their relative shall not perform work on or be billed to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the NHDOJ for the life of the subgrant without the express approval of the NH DOJ.
- 5. The Subrecipient agrees that all services will be provided at no charge to victims unless a program income waiver is obtained from the NHDOJ. If permission to generate program income is granted, the Subrecipient agrees that there must be a sliding scale that starts at zero, and that all program income will be totally expended on grant allowable activities by the end of the funding cycle.
- 6. Equipment purchased with this subgrant shall be listed by the Subrecipient on the agency inventory. The inventory must include the item description, serial number, cost, percentage of state funds, and location.
- 7. The Subrecipient agrees that if a financial audit of the agency is performed, whether it be an audit under 2 CFR or not, the Subrecipient agrees to provide a copy of the audit and any associated management letters to the NHDOJ, Grants Management Unit. The Single Audit report must be submitted to the Grants Management Unit within 9 months after the Subrecipient's year-end or one month after the issuance of the audit.

Subrecipient Initials

Date <u>7/11/2/</u>

EXHIBIT C

- 8. The Subrecipient, if a non-profit organization, agrees to make its financial statements available online (either on the Subrecipient's website, or the NHDOJ's, or another publicly available website). Organizations that have Federal 501 (c) 3 tax status are considered in compliance with this requirement, with no further action needed, to the extent that such organization files IRS Form 990 or similar tax document (e.g., 990-EZ), as several sources already provide searchable online databases of such financial statements.
- 9. The Subrecipient, if a non-profit organization, must certify their non-profit status by submitting a statement to NHDOJ: 1) affirmatively asserting that the recipient is a non-profit organization and 2) indicating that the Subrecipient has on file and available upon audit one of the following:
 - A copy of the organization's 501 (c) 3 designation letter, or:

I have read and understand all 9 special conditions contained in this document:

- A letter from the State of NH stating that the Subrecipient is a non-profit organization operating within the state, or:
- A copy of the sub-grantee's state certificate of incorporation that substantiates its non-profit status.

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

Name and Title of Authorized Representative

| Signature | Date
| Child Adjoint of Certal County Sell nites St. Wolfsbore NH 03 87.4
| Name and Address of Agency

Page 8 of 8	Subrecipient Initials	
	Date	

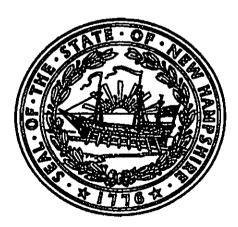
State of New Hampshire Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that "THE CHILD ADVOCACY CENTER OF CARROLL COUNTY" (CACCC) is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on June 17, 2004. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 476858

Certificate Number: 0005409567



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 19th day of July A.D. 2021.

William M. Gardner Secretary of State I, June Connors, hereby certify that I am the duly elected Secretary of The Child Advocacy Center of Carroll County. At a meeting of the Board of Directors, held electronically on July 19, 2021, at which a quorum of the Directors were present and voting. VOTED: That Elizabeth Kelley-Scott, Executive Director, is duly authorized to enter into contracts or agreements on behalf of The Child Advocacy Center of Carroll County with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any documents which may in his/her judgment be desirable or necessary to effect the purpose of this vote. I hereby certify that said vote has not been amended or repealed and remains in full force and effect. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly slated herein.

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

July 19, 2021

Date

Attest

CHILADV-01

JANASIERAD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MMDDOTTTY) 7/19/2021

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

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(les) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s). CONTACT Lorle Hopkins NFP Property & Casualty Services, Inc. PO Box 919 PHONE (603) 941-8088 (AC. No): (603) 569-5798 17 Bay Street Wolfeboro, NH 03894 lorie.hopkins@nfp.com INSURER(S) AFFORDING COVERAGE NAIC # INSURER A: Philadelphia Indemnity Insurance Company 18058 DISURED INSURER B : Wesco Insurance Company 25011 **Child Advocacy Center of Carroll County** INSURER C : PO Box 948 INSURER O : **58 Union Street** Wolfeboro, NH 03894 INSURER E MAUSER F **COVERAGES** CERTIFICATE NUMBER: REVISION NUMBER: THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS. EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. ADOL SUBR TYPE OF INSURANCE POLICY EFF POLICY EXP POLICY NUMBER LIMITS X COMMERCIAL GENERAL LIABILITY 1.000,000 CLAIMS-MADE X OCCUR 100.000 PHPK2226188 1/11/2021 1/11/2022 5,000 MED EXP (Arry one person) 1.000,000 PERSONAL & ADV INJURY 2,000,000 GEN'L AGGREGATE LIMIT AP<u>PLIE</u>S PER: GENERAL AGGREGATE X POUCY 1289 2,000,000 LOC PRODUCTS - COMP/OP AGG COMBINED BINGLE LIMIT (En recident) AUTOMOBILE LIABILITY ANY AUTO BOOTLY INJURY (Per person) SCHEDULED AUTOS AUTOS ONLY BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) HIRED ONLY MON-GYMER UMRRELLA LIAR OCCUR EACH OCCURRENCE EXCESS LIAB CLAIMS-MADE AGGREGATE DED RETENTION \$ Workers compensation and employers liability STATUTE WWC3489910 10/13/2020 10/13/2021 100,000 ANY PROPRIETOR/PARTKER/EXECUTIVE OFFICERMEMBER EXCLUDED? (Mandatory in NH) E.L. EACH ACCIDENT 100,000 DISEASE - EA EMPLOYEE yes, describe under DESCRIPTION OF OPERATIONS below 500,000 E.L. DISEASE - POLICY LIMIT DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 181, Additional Remarks Schedule, may be attached if more space is required) **CERTIFICATE HOLDER** CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. NH Department of Justice 33 Capitol Street Concord, NH 03301 AUTHORIZED REPRESENTATIVE

INTERNAL REVINIUS ASSUMES 9. O. BOS ANOS CHECURADOS, OS ASSOL

DESCRIPTION OF THE TRANSPORT

Date: 8EP 19200

THE CHILD ADVOCACY CHITHE CU CREMILL COURTY 197 RT 28 675 22 0981768, NH 02864

Busioser Montification Dumber: THE . 17051280009048 Contact Persons SCHOOL OF MICHIGAN 100 31264 Contant Colophone Husberr (877) 825-8500 Accounting Period Bodings DECEMBER 31 Public Charity Status: 170 (b) (1) (b) (vi) Form SBO Required; YES Effective Date of Brouption, JUNE 17, 2004 Contribution Deductibility: YRR Advince Buling Ending Date: DECEMBER 31, 2008

Door Juniformite

We ame pleased to inform you that upon review of your application for tax exempt status we have determined that you are descript from Federal income tax under section 601(a) 3) of the Internal Revenue Orde. Contributions to you are deductible under section 170 of the Orde. For are also qualified to receive tax deductible bequests, devices, transfers or gifts under section 2059, 2106 or 2523 of the Orde.

Bossess this letter could help resolve any quantions required your country.

Organisations except under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling parted, you will be treated as a public charity. Your advance ruling parted begins with the effective date of your exception and onde with advance ruling eming date above in the heading of the letter.

shortly before the end of your edvance ruling period, we will send you form 1734. Support Schedule for advance Buling Period. You will have 50 days after the end of your advance ruling period to notewn the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed information for Execut Organizations Under Section SOL(a) (3) for some helpful information about your responsibilities as an execut organization.

Letter 1045 (DO/03)

The Child Advocacy Center of Carroll County Job Description

Executive Director

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

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

Case Management Responsibilities:

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

Program Administration Responsibilities:

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

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

Financial Management Responsibilities:

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

Community Outreach and Education Responsibilities:

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

Supervisory Responsibilities:

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

Other Responsibilities:

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

Job Qualifications

The following qualifications are preferred for the candidate.

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

Elizabeth R. Kelley-Scott

Qualification Highlights

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

Work Experience:

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

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

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

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

Education
Plymouth State University 2006

B. A. Major: Psychology

Graduated with honors

Plymouth State University 2013

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

SPECIALIZED TRAINING

Northeast Regional Children's Advocacy Center	Leadership Exchange and Coaching Project	2018-19
National Children's Alliance	Leadership Conference	2019
National Children's Alliance	Leadership Conference	2017
National Children's Advocacy Center	Extended Forensic Interviewing	2015
National Children's Advocacy Center	International Child Abuse Symposium	2015
National Children's Alliance	Leadership Conference	2011
Council on Fundraising	NH Grants Institute	2010
National Children's Alliance	Leadership Conference	2010
The Chadwick Center For Children and Families	22 nd Annual San Diego International Conference on Child and Family Maitreatment	2009
National Children's Advocacy Center	Advanced Forensic Interviewing	2009
National District Attorneys Association	Child Abuse Summit	2008
Northeast Regional Children's Advocacy Center	Multidisciplinary Team Training Academy	2008
National Children's Advocacy Center	Forensic Interviewing	2007

CACCC 2021 Board of Directors

Title	Name	Employer	Mailing Address
President	Diane Cleary		
Secretary	June Connors		
Treasurer	Ray Mitchell		
Director	Patricia Anderson		·
Director	Scott Kinmond		\
Director	Christine Stevens		
معروبين بالأستجراب م	<u>.</u>	ومعور بالمسر الإنجاب والمربعة	and the second s
Executive Director	Elizabeth Kelley-Scot	CACCC	
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7/1 <u>9/2021</u> -		* · · · · · · · · · · · · · · · · · · ·	The control of the second of t

Key personnel: Elizabeth Kelley-Scott, Executive Director Salary: \$87,247.68

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		1.2. State Agency Address		
New Hampshire Department of Justice		33 Capitol Street, Concord, NH 03301		
1.3. Subrecipient Name	· · · · · · · · · · · · · · · · · · ·	1.4. Subrecipient Address		
Mary Hitchcock Memoria	l Hospital	One Medical Center Dri	ive, Lebanon, NH, 03756	
1.5 Subrecipient Phone #	1.6. Account Number	1.7. Completion Date	1.8. Grant Limitation	
603-653-9012	02-20-20-200010-2601-0 73-500581	06/30/2023	36,000.00	
1.9. Grant Officer for State Ager	ncy	1.10. State Agency Telephone	Number	
Kathleen Carr		(603) 271-3658		
"By signing this form we certify including if applicable RSA 31:5		y public meeting requirement fo	r acceptance of this grant,	
1.11. Subrecipient Signature 1		1.12. Name & Title of Subreci Barbara Moskalenko	pient Signor 1	
Barbara Moskale	nko	Director Research Oper	ations	
Subrecipient Signature 2 If Appl.	icable	Name & Title of Subrecipient	Signor 2 <i>If Applicable</i>	
1.13. Acknowledgment: State of New Hampshire, County of on , before the undersigned officer, personally appeared the person identified in block 1.12., known to me (or satisfactorily proven) to be the person whose name is signed in block 1.11., and acknowledged that he/she executed this document in the capacity indicated in block 1.12.				
1.13.1. Signature of Notary Public or Justice of the Peace				
(Seal)				
1.13.2. Name & Title of Notary	Public or Justice of the Peace			
, , , , , , , , , , , , , , , , , , ,				
1.14. State Agency Signature(s) 1.15. Name	& Title of State Agency Signor	(s)	
Kathleen Carr, Director of Administration				
1.16. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)				
By: Takhmina Rakhmatova Assistant Attorney General, On: / / 7/28/2021				
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").

Subrecipient Initial(s):

Date:

| BM | 7/15/2021 |

- AREA COVERED, Except as otherwise specifically provided for herein, the 9.2. 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 9.3. 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 9.4. 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. 9.5.
- 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, 11, incurred by the Subrecipient in the performance hereof, and shall be the only, 11.1, 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 11.1.1 notwithstanding unexpected circumstances, in no event shall the total of all 11.1.2 payments authorized, or actually made, hereunder exceed the Grant limitation 11.1.3 set forth in block 1.8 of these general provisions. 11.1.4
- 6. COMPLIANCE BY SUBRECIPIENT WITH LAWS AND REGULATIONS. 11.2. In connection with the performance of the Project, the Subrecipient shall comply with all statutes, laws regulations, and orders of federal, state, county, or 11.2.1 municipal authorities which shall impose any obligations or duty upon the Subrecipient, including the acquisition of any and all necessary permits.
- 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 11.2.2 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 12.2. 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, 12.3. 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
- 8.3. appointed.

 The Grant Officer shall be the representative of the State hereunder. In the event 12.4. 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 13. 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.

- 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.
- No data shall be subject to copyright in the United States or any other country by anyone other than the State.
- 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.
- 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"):
- 1.1.1 Failure to perform the Project satisfactorily or on schedule; or
- 11.1.2 Failure to submit any report required hereunder; or

more, or all, of the following actions:

- 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
- 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.
 - 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.
- 3. <u>CONFLICT OF INTEREST</u>. 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

Subrecipient Initial(s): 7/15/2021

Date:

- 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.
- SUBRECIPIENT'S RELATION TO THE STATE. In the performance of this 14. Agreement the Subrecipient, its employees, and any subcontractor or subgrantee of the Subrecipient are in all respects independent contractors, and 18. 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
- 15. ASSIGNMENT AND SUBCONTRACTS. The Subrecipient shall not assign, or otherwise transfer any interest in this Agreement without the prior written 19. 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 20. 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 21. 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 I The Subrecipient shall, at its own expense, obtain and maintain in force, or 23. shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the
- 17.1.1 -Statutory workmen's compensation and employees liability insurance for all 24. employees engaged in the performance of the Project, and
- 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

- personal interest or the interest of any corporation, partnership, or association 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.
 - 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.
 - 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.
 - 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.
 - 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 intend of the parties hereto.
 - 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.
 - 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.
 - SPECIAL PROVISIONS. The additional provisions set forth in Exhibit C hereto are incorporated as part of this agreement.

ВМ Subrecipient Initial(s): 7/15/2021

EXHIBIT A

-SCOPE OF SERVICES-

- The Mary Hitchcock Memorial Hospital as Subrecipient, for itself and on behalf of Dartmouth-Hitchcock Clinic shall receive a subgrant from the New Hampshire Department of Justice (DOJ) for the Child Advocacy Center expenses and services provided for forensic child advocacy interviews.
- 2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in Exhibit B. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.
- 3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation should be maintained for at least three (3) years after the close of the grant award.
- 4. Subrecipient shall be required to submit an annual grant application to the DOJ for review and compliance.
- 5. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
- All correspondence and submittals shall be directed to: NH Department of Justice Grants Management Unit 33 Capitol Street Concord, NH 03301 603-271-1261 or Tanya.pitman@doj.nh.gov

EXHIBIT B

-METHOD OF PAYMENT-

- 1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT A.
- 2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.
- 3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form P-37 section 1.8.
 - 3a. The Subrecipient shall be awarded an amount not to exceed \$18,000.00 of the total Grant Limitation from Governor and Council approval through 06/30/22, with approved expenditure reports. This shall be contingent on continued state funding appropriation and program performance.
 - 3b. The Subrecipient shall be awarded an amount not to exceed \$18,000.00 of the total Grant Limitation from Governor and Council approval or 07/01/22, whichever is later, through 06/30/23, with approved expenditure reports. This shall be contingent on continued state funding appropriation and program performance.
- 4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval, nor after 06/30/23.

EXHIBIT C

-SPECIAL PROVISIONS-

- 1. Subrecipient shall also be compliant at all times with the terms, conditions and specifications detailed in the Special Conditions, which are subject to annual review.
- 2. The terms outlined in the General Terms and Conditions of the **Grant Agreement** are modified as set forth below:
 - a. Provision 5.3 is deleted and replaced with the following: In accordance with the provisions set forth in EXHIBIT B, and in consideration of the satisfactory performance of the Project, with satisfactory having the meaning of meeting the requirements of this Agreement, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Subrecipient the Grant Amount. The State shall withhold from the amount otherwise payable to the Subrecipient under this subparagraph 5.3 those sums required, or permitted.
 - b. Provision 8.1 is deleted and replaced with the following: The Subrecipient certifies that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.
 - c. Provision 8.3 is deleted in its entirety as inapplicable
 - d. Provision 9.1 is deleted and replaced with the following: As used in this Agreement, the word "data" shall mean all information and things developed by Subrecipient in its performance of this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.
 - e. Provision 9.2 is deleted and replaced with the following:
 Between the Effective Date and the Completion Date the Subrecipient shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, or disposal.
 - f. Provision 9.3 is deleted in its entirety as inapplicable
 - g. Provision 11.2.3 is deleted in its entirety as inapplicable
 - h. Provision 12.1 is deleted and replaced with the following:

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

Page 6 of 9

Subrecipient Initials

7/15/202

- Provision 17.1 is deleted and replaced with the following:
 Statutory workmen's compensation and employees liability insurance for all employees engaged in the performance of the Project, and Commercial general liability insurance against all claims.
- j. Provision 17.1.2 is deleted and replaced with the following: of bodily injuries, death or property damage, in amounts not less than \$1,000,000 per occurrence and \$2,000,000 aggregate for bodily injury or death any one incident, and \$500,000 for property damage in any one incident, except for property damage due to fire which has a \$100,000 coverage limit per occurrence; and
- k. Provision 17.2 is deleted and replaced with the following: The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Each policy shall contain a clause prohibiting cancellation or modification of the policy earlier than thirty (30) days after written notice thereof has been received by the State.

EXHIBIT C

DOJ State Funding

SPECIAL CONDITIONS

- 1. The Subrecipient authorizes the New Hampshire Department of Justice (DOJ) and its representatives, access to and the right to examine all records, books, paper or documents related to this subgrant.
- 2. Discrimination Findings The Subrecipient assures that in the event that a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the ground of race, religion, national origin, sex, or disability against a recipient of victim assistance formula funds under this award, the recipient will forward a copy of the findings to the DOJ.
- 3. The Subrecipient understands that subgrants are funded for the grant award period noted on the grant award document. No guarantee is given or implied of subsequent funding in future years.
- 4. The Subrecipient agency agrees that, should they employ a former member of the DOJ that employee or their relative shall not perform work on or be billed to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the DOJ for the life of the subgrant without the express approval of the DOJ.
- 5. The Subrecipient agrees that all services will be provided at no charge to victims unless a program income waiver is obtained from the DOJ. If permission to generate program income is granted, the Subrecipient agrees that there must be a sliding scale that starts at zero, and that all program income will be totally expended on grant allowable activities by the end of the funding cycle.
- 6. Equipment purchased with this subgrant shall be listed by the Subrecipient on the agency inventory. The inventory must include the item description, serial number, cost, percentage of state funds, and location.
- 7. The Subrecipient agrees that if a financial audit of the agency is performed, whether it be an audit under 2 CFR or not, the Subrecipient agrees to provide a copy of the audit and any associated management letters to the DOJ, Grants Management Unit. The Single Audit report must be submitted to the Grants Management Unit within 9 months after the Subrecipient's year-end or one month after the issuance of the audit.

EXHIBIT C

- 8. The Subrecipient, if a non-profit organization, agrees to make its financial statements available online (either on the Subrecipient's website, or the DOJ's, or another publicly available website). Organizations that have Federal 501 (c) 3 tax status are considered in compliance with this requirement, with no further action needed, to the extent that such organization files IRS Form 990 or similar tax document (e.g., 990-EZ), as several sources already provide searchable online databases of such financial statements.
- 9. The Subrecipient, if a non-profit organization, must certify their non-profit status by submitting a statement to DOJ: 1) affirmatively asserting that the recipient is a non-profit organization and 2) indicating that the Subrecipient has on file and available upon audit one of the following:
 - A copy of the organization's 501 (c) 3 designation letter, or:
 - A letter from the State of NH stating that the Subrecipient is a non-profit organization operating within the state, or:
 - A copy of the sub-grantee's state certificate of incorporation that substantiates its non- profit status

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

I have read and understand all 9 special conditions contained in this document:

Barbara Moskalenko	Director Research Operations		
Name and Title of Authorized	Representative		
OccuBigned by:	7/15/2021		
Barbara-Moskalenko			
Signature	Date		
Dartmouth Hitchcock	1 Medical Center Drive, Lebanon, NH 03756		
Name and Address of Agency			

Page 9 of 9

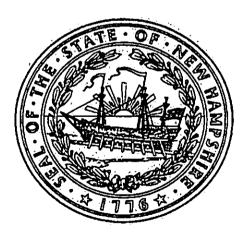
State of New Hampshire Department of State

CERTIFICATE

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

Business ID: 68517

Certificate Number: 0005357410



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 26th day of April A.D. 2021.

William M. Gardner Secretary of State



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

CERTIFICATE OF VOTE/AUTHORITY

- I, Edward H. Stansfield, III, of Dartmouth-Hitchcock Clinic and Mary Hitchcock Memorial Hospital, do hereby certify that:
 - I am the duly elected <u>Chair of the Board of Trustees</u> of Dartmouth-Hitchcock Clinic and Mary Hitchcock Memorial Hospital;
 - 2. The following is a true and accurate excerpt from the December 7th, 2012 Bylaws of Dartmouth-Hitchcock Clinic and Mary Hitchcock Memorial Hospital:

ARTICLE I - Section A. Fiduciary Duty. Stewardship over Corporate Assets

- "In exercising this [fiduciary] duty, the Board may, consistent with the Corporation's Articles of Agreement and these Bylaws, delegate authority to the Board of Governors, Board Committees and various officers the right to give input with respect to issues and strategies, incur indebtedness, make expenditures, enter into contracts and agreements and take such other binding actions on behalf of the Corporation as may be necessary or desirable."
- Article I Section A, as referenced above, provides authority for the chief officers, including the Chief Executive Officer, the Chief Clinical Officer, and other officers, of Dartmouth-Hitchcock Clinic and Mary Hitchcock Memorial Hospital to sign and deliver, either individually or collectively, on behalf of Dartmouth-Hitchcock Clinic and Mary Hitchcock Memorial Hospital.
- 4 Edward J. Meriens, MD is the Chief Clinical Officer of Daitmouth-Hitchcock Clinic and Mary Hitchcock Memorial Hospital and therefore has the authority to enter into contracts and agreements on behalf of Dartmouth-Hitchcock Clinic and Mary Hitchcock Memorial Hospital

IN WITNESS WHEREOF, I have hereunto set my hand as the Chau of the Board of Trustees of Dartmouth-Hitchcock

Clinic and Mary Hitchcock Memorial Hospital this 19 day of July

Edward H. Stansfield, III, Board Chan

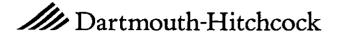
STATE OF NH

COUNTY OF GRAFTON

The foregoing institument was acknowledged before me this 19 day of Luly, 2021, by Edward Stansfield

Notary Public

My Commission Expires. _



DELEGATION OF SIGNATURE AUTHORITY

RESEARCH CONTRACTS AND SPONSORED PROGRAM AGREEMENTS

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

The authority to sign Contracts on behalf of Dartmouth-Hitchcock which have a funding amount not to exceed \$1,000,000 and which have a term of less than five (5) years is hereby sub-delegated by the Executive Vice President, DHMC to the Director of Research Operations and Interim Director of Research Finance

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

Additional sub-delegation of signature authority may only be made upon written authorization of the Executive Vice President, DHMC

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

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

Susan A Reeves, EdD, RN Executive Vice President, DHMC

husnakur

Date June 30, 2021

CERTIFICATE OF INSURANCE

DATE: July 19, 2021

COMPANY AFFORDING COVERAGE

Hamden Assurance Risk Retention Group, Inc. P.O. Box 1687

F.U. DUX 100/ 30 Main Street Suite 3

30 Main Street, Suite 330 Burlington, VT 05401

INSURED

Dartmouth-Hitchcock Clinic One Medical Center Drive Lebanon, NH 03756 (603)653-6850 This certificate is issued as a matter of information only and confers no rights upon the Certificate Holder. This Certificate does not amend, extend or alter the coverage afforded by the policies below.

COVERAGES

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

	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE	POLICY EXPIRATION DATE		LIMITS
1	IERAL BILITY	0002021-A	7/1/2021	7/1/2022	EACH OCCURRENCE	\$1,000,000
					DAMAGE TO RENTED PREMISES	\$1,000,000
x	CLAIMS MADE				MEDICAL EXPENSES	N/A
		1			PERSONAL & ADV INJURY	\$1,000,000
	OCCURRENCE				GENERAL AGGREGATE	
ОТІ	IER				PRODUCTS- COMP/OP AGG	\$1,000,000
_	FESSIONAL BILITY	0002021-A	07/01/2021	07/01/2022	EACH CLAIM	\$1,000,000
x	CLAIMS MADE				ANNUAL AGGREGATE	\$3,000,000
	OCCURENCE					
OTI	IER					

DESCRIPTION OF OPERATIONS/ LOCATIONS/ VEHICLES/ SPECIAL ITEMS (LIMITS MAY BE SUBJECT TO RETENTIONS)
Certificate is issued as evidence of insurance.

CERTIFICATE HOLDER

NH Department of Justice 33 Capitol Street Concord, NH 03301 CANCELLATION

Should any of the above described policies be cancelled before the expiration date thereof, the issuing company will endeavor to mail 30 DAYS written notice to the certificate holder named below, but failure to mail such notice shall impose no obligation or liability of any kind upon the company, its agents or representatives.

AUTHORIZED REPRESENTATIVES

July &

OARTHIT OT

ASTOBERT

6/30/2021

CERTIFICATE OF LIABILITY INSURANCE

ITHIS 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, EXTENDIOR ALTER, THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT, CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURERIS); AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER. IMPORTANT: If; the certificate holder is an ADDITIONAL INSURED; the policy (serial policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsements). PRODUCER License # 1780862 CONTACT Angela Columbus (774) 233-6204) HUB International New England AC NO. 275 US Route 1 Cumbertand Foreside, ME 04110 Angela Columbus@hubinternational.com PISURERIS) AFFORDING COVERAGE MILITER A Safety National Casualty Corporation 15105: INSURED INSURER 6 Mary Hitchcock Memorial Hospital MOURER C 1 Medical Center Dr. INSURER D : Lebanon, NH 03756 MSURER E DISURER F **COVERAGES** CERTIFICATE NUMBER: REVISION NUMBER: THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERMFOR 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. POLICY EFF. POLICY EXP MAN HAN TYPE OF INSURANCE POLICY NUMBER COMMERCIAL GENERAL LIABILITY EACH OCCURRENCE DAMAGE TO RENTED PREMISES (EX COLUMN CLUMS-MYDE OCCUR-MED EXP (Any one person) PERSONAL & ADV INJURY GENTL AGGREGATE LIMIT APPLIED PER: GENERAL AGGREGATE POLICY POLICY LOC PRODUCTS - COMPVOP AGG OTHER COMBINED SINGLE UNIT: AUTOMOBILE LIABILITY BOOTLY INJURY (Per person) ANY AUTO SCHEDULED AUTOS AUTOS ONLY BOOR Y PLANTY (Per accepte)
PAGE PROY DAMAGE
(Per account) NO ESPORTE AUTOS ONLY UMBRELLA LIAD! occur. EACH OCCURRENCE EXCESS LIAB CLAINS-MADE AGGREGATE DED RETENTION S X PER TOTE WORKERS COMPENSATION: AND EMPLOYERS' LIABILITY; AGC4065185 7/1/2022 7/1/2021 11,000,000 ANY PROPRIETORIANT THE PERCUTIVE OFFICE NAME WERE EXCLUDED?: E.L. EACH ACCIDENT 11,000,000 EL DISEASE EN EMPLOYET Tyes, describe under DESCRIPTION OF OPERATIONS SHOW 1,000,000 EL DISEASE POLICY LIMIT DESCRIPTION OF OPERATIONS / LOCATIONS / VERGCLES (ACORD 101; Additional Remarks Schedule; may be attached if more space in required;) Evidence of Worker's Compensation coverage for Mary, Hitchcock Memorial Hospital. CERTIFICATE HOLDER CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE LEXPIRATION TO DATE THEREOF THORICE WALL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS NH Department of Justice 33 Capital Street; ü i 1.41 7.7 ... Concord NH 03301 AUTHORIZED REPRESENTATIVE

'ACORD 25 (2016/03)

ACORD

>0 1988(2015:ACORD CORPORATION: VAlidights reserved.

DARTMOUTH-HITCHCOCK (D-H) | DARTMOUTH-HITCHCOCK HEALTH (D-HH) BOARDS OF TRUSTEES AND OFFICERS

Effective: January 1, 2021

Geraldine "Polly" Bednash, PhD, RN, FAAN MHMH/DHC Trustee Adjunct Professor, University of Vermont	Jonathan T. Huntington, MD, PhD, MPH MHMH/DHC (Lebanon Physician) Trustee Acting Chief Medical Officer, DHMC
Mark W. Begor, MBA MHMH/DHC Trustee Chief Executive Officer, Equifax	Laura K. Landy, MBA MHMH/DHC/D-HH Trustee President and CEO of the Fannie E. Rippel Foundation
Jocelyn D. Chertoff, MD, MS, FACR MHMH/DHC (Clinical Chair/Center Director) Trustee Chair, Dept. of Radiology	Jennifer L. Moyer, MBA MHMH/DHC Trustee Managing Director & CAO, White Mountains Insurance Group, Ltd
Duane A. Compton, PhD MHMH/DHC/D-HH Trustee Ex-Officio: Dean, Geisel School of Medicine at Dartmouth	David P. Paul, MBA MHMH/DHC Trustee President & COO, JBG SMITH
Joanne M. Conroy, MD MHMH/DHC/D-HH Trustee Ex-Officio: CEO & President, D-H/D-HH	Charles G. Plimpton, MBA MHMH/DHC/D-HH Boards' Treasurer & Secretary Retired Investment Banker
Paul P. Danos, PhD MHMH/DHC/D-HH Trustee Dean Emeritus; Laurence F. Whittemore Professor of Business Administration, Tuck School of Business at Dartmouth	Richard J. Powell, MD D-HH Trustee Section Chief, Vascular Surgery; Professor of Surgery and Radiology
Carl "Trey" Dobson, MD MHMH/DHC Trustee Chief Medical Officer, Southwestern Vermont Medical Center	Thomas Raffio, MBA, FLMI MHMH/DHC Trustee President & CEO, Northeast Delta Dental
Elof Eriksson, MD, PhD MHMH/DHC Trustee Professor Emeritus, Harvard Medical School and Chief Medical Officer, Applied Tissues Technologies, LLC	Kurt K. Rhynhart, MD, FACS MHMH/DHC (D-H Lebanon Physician Trustee Representative) Trustee DHMC Trauma Medical Director and Divisional Chief of Trauma and Acute Care Surgery
Gary L. Freed, Jr., MD, PharmD MHMH/DHC Trustee Plastic Surgeon, DHMC and Assistant Professor of Surgery for Geisel School of Medicine at Dartmouth	Edward Howe Stansfield, III, MA MHMH/DHC/D-HH Boards' Chair Senior VP, Resident Director for the Hanover, NH Bank of America/Merrill Lynch Office
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Roberta L. Hines, MD MHMH/DHC Trustee Surgeon-in-Chief, The John Hopkins Hospital	

DARTMOUTH-HITCHCOCK CLINIC

JOB BRIEF

JOB TITLE	CAC Program Manag	er POSITION CODE	<u>002460</u>
DEPARTMENT_	Child Advocacy Center	DATE 10/1:	5/07

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

JOB RESPONSIBILITIES:

- 1. Perform the following program development responsibilities which include, but are not limited to: Administration of the Child Advocacy Center:
 - a. Manage day-to-day operations of CAC including budgets, finances, personnel management, coordinating multi-disciplinary, multi-agency response of child abuse cases.
 - b. Assume responsibility for program development including needs assessment, prioritization, operationalizing and management of additional CAC locations.
 - c. Maintain and support processes and procedures to improve accessibility, use and functioning of CAC.
 - d. Screen referrals and determine priority levels according to referral information and CAC protocols.
 - e. Participate in pre and post interview multidisciplinary case meetings.
 - f. Participate in case reviews.
 - g. Assist in the coordination of services for children and their families, as needed.
 - h. Work with and make recommendation for appropriate community referrals for the child victim and their non-offending family members.

2. Conduct forensic interviews:

- a. Using a solid knowledge base related to child sexual abuse, exploitation, physical abuse, severe neglect and investigation, interview children three to sixteen years of age, and individuals with special circumstances.
- b. Provide court testimony when required.

3. Agency and community outreach:

- a. Function as liaison for Dartmouth-Hitchcock Medical Center in relation to the Child Advocacy Center with outside agencies, including but not limited to County Attorneys, State and local Police, Child Protective Services, and NH Network of Child Advocacy Centers.
- b. Meet with all member agencies to ensure personnel are aware of the CAC and its purpose, process, criteria and procedures.
- c. Conduct agency orientation meetings.
- d. Facilitate the establishment of satellite sites, as directed by the Advisory Board.
- e. Represent the CAC in center related activities, including fundraising initiatives.

4. Grant and report writing:

- a. Develop, procure, and manage outside funding arrangements such as Federal and State grants, and private and foundation donations.
- b. Submit grants for program funding and develop quarterly reports of grant activity.

Page 2.

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

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

Department Director	Date
Inh Anglyet	Date
	Department Director Job Analyst

Cathy Brittis, MSW

Summary

Master's level social worker with strong work experience in the area children protection and family support. Strength based approach in working with children, adolescents and families. Strengths include; assessment, crisis intervention, case management, support, advocacy, mediation skills, collaborative teamwork, and forensic interviewing skills

Education

1993 - 1995

University of Vermont,

Burlington, Vermont

Masters of Social Work

1987 - 1991

St. Michael's College

Colchester, Vermont

Bachelor of Arts in Psychology

Professional experience

Child Advocacy Center Program Director, Child Advocacy Center of Grafton and Sullivan Counties at Dartmouth Hitchcock Medical Center, Lebanon, NH (9/05-present)

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

Interim Investigative Supervisor, Department for Children and Families, State of Vermont, White River Jct., VT (7/05 – 9/05)

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

Social Work Investigator, Department for Children and Families, State of Vermont, White River Jct., VT (8/95 – 7/05)

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

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

Spectrum Outreach Worker/Intern, Spectrum Youth and Family Services, Burlington, VT (9/94 - 5/95)

- Provided screenings, intakes, assessments and referrals to adolescents who were homeless or runaway. Promoted family reunification when appropriate.
- Case managed and supported homeless youth through independent living programs.
- Co-facilitated an independent living skills group for youth, enhancing skills for youth to live on own.
- Provided supervision to Peer Outreach Workers (youth who provided outreach services to kids "at risk" on the streets of Burlington)
- Assisted in the development of a shelter for run-away and homeless youth.
 Created rules, intake forms, consents, waivers, and other forms pertinent to procedural development.
- Provided crisis intervention via drop-in center and twenty-four hour hotline.
 Assessed crisis calls and provided appropriate interventions and safety plans.

Social Work Investigator Intern, SRS, Burlington, Vermont (9/93-5/94)

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

Crime Victim Advocate, Family Services of the Mid-Hudson and Harlem Valleys, Poughkeepsie, NY (5/92-8/93)

- Provided 24 hour emergency rape/domestic violence crisis counseling via walk-ins, hotline, and police/hospital assistance
- Established and supervised an emergency financial assistance program for victims of crime.
- Prepared victims for the court process and advocated on behalf of the victim.
- Provided group treatment to victims of crime. Co-facilitated a support group for victims of domestic violence. Facilitated a sexual harassment group for female adolescents.
- Created and presented outreach programs and crime prevention workshops for the schools of Dutchess County.

 Gathered pertinent data and responsible for submitting quarterly and annual reports to funding sources. Assisted in the writing of grant proposals to promote services, which were needed in the community.

Placement Prevention Worker/Intern, Baird Center for Children and Families, Burlington, VT (1/91-5/91)

- Worked with children and families "at risk" to promote safety and family unity.
- Provided intensive therapeutic services in the home.
- Provided counseling, education, and support to parents to improve their child management skills, prevent family dissolution, maximize the utilization of family resources towards improving parents ability to adequately meet the social, emotional, educational, and physical needs of their children.

Relevant Research

Child Abuse; Domestic Violence; Emotional Maltreatment of Children and Adolescents; Foster Care Vs. Kinship Care for culturally diverse populations; Mental Health Issues Related to Youth Homelessness

Awards received

Susan P. LaGasse Award for Excellence in Casework Practice for the Sate of Vermont, Department of Social and Rehabilitation Services, (2000)

Lebanon Police Department, Citizen of the Year Award - 2009

References will be furnished upon request

Dartmouth-Hitchcock Health and Subsidiaries

Report on Federal Awards in Accordance With the Uniform Guidance June 30, 2019 EIN #02-0222140

Dartmouth-Hitchcock Health and Subsidiaries Index

June 30, 2019

	Page(s)
Part I - Financial Statements and Schedule of Expenditures of Federal Awards	
Report of Independent Auditors	1–3
Consolidated Financial Statements	4–7
Notes to Financial Statements	8–45
Consolidating Supplemental Information	46–54
Schedule of Expenditures and Federal Awards	55–60
Part II - Reports on Internal Control and Compliance	
Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	61–62
Report of Independent Auditors on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with the Uniform Guidance	63–64
Part III - Findings and Questioned Costs	
Schedule of Findings and Questioned Costs	65–66
Summary Schedule of Prior Audit Findings and Status	67

Part I

Financial Statements and Schedule of Expenditures of Federal Awards



Report of Independent Auditors

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

Report on the Consolidated Financial Statements

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

Management's Responsibility for the Consolidated Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on the consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Health System's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Health System's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

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

Emphasis of Matter

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

Other Matters

Other Information

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

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



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

Other Reporting Required by Government Auditing Standards

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

Priematechouse Coopers 11P

Boston, Massachusetts November 26, 2019

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

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

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

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

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

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

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

(in thousands of dollars)		2019		2018
Cash flows from operating activities				
Change in net assets	\$	40,458	\$	87,906
Adjustments to reconcile change in net assets to				
net cash provided by operating and nonoperating activities				
Change in fair value of interest rate swaps		-		(4,897)
Provision for bad debt				47,367
Depreciation and amortization		88,770 72,043		84,947 (8,254)
Change in funded status of pension and other postretirement benefits (Gain) on disposal of fixed assets		(1,101)		(0,234)
Net realized gains and change in net unrealized gains on investments		(31,397)		(45,701)
Restricted contributions and Investment earnings		(2,292)		(5,460)
Proceeds from sales of securities		1,167		1,531
Loss from debt defeasance		-		14,214
Changes in assets and liabilities				
Patient accounts receivable, net		(1,803)		(29,335)
Prepaid expenses and other current assets		2,149		(8,299)
Other assets, net		(9,052)		(11,665)
Accounts payable and accrued expenses		17,898		19,693
Accrued compensation and related benefits		2,335		10,665
Estimated third-party settlements		429 2,378		13,708
Insurance deposits and related liabilities		(33,104)		4,556 (32,399)
Liability for pension and other postretirement benefits Other liabilities		12,267		(2,421)
				136,031
Net cash provided by operating and nonoperating activities	_	161,145	_	130,031
Cash flows from investing activities		•		
Purchase of property, plant, and equipment		(82,279)		(77,598)
Proceeds from sale of property, plant, and equipment		2,188		-
Purchases of investments		(361,407)		(279,407)
Proceeds from maturitles and sales of investments		219,996		273,40 9
Cash received through acquisition		4,863		
Net cash used in investing activities		(216,639)		(83,596)
Cash flows from financing activities				
Proceeds from line of credit		30,000		50,000
Payments on line of credit		(30,000)		(50,000)
Repayment of long-term debt		(29,490)		(413,104)
Proceeds from issuance of debt		26,338		507,791
Repayment of interest rate swap		(220)		(16,019)
Payment of debt issuance costs		(228) 2,292		(4,892) 5.460
Restricted contributions and investment earnings				
Net cash (used in) provided by financing activities		(1,088)	_	79,236
(Decrease) increase in cash and cash equivalents		(56,582)		131,671
Cash and cash equivalents Beginning of year		200,169		68,498
	\$	143,587	<u>s</u>	200,169
End of year	<u>*</u>	143,307	-	200,100
Supplemental cash flow information .	_		_	
Interest paid	\$	23,977	\$	18,029
Net assets acquired as part of acquisition, net of cash aquired		(4,863)		127 281
Noncash proceeds from issuance of debt		-		137,281 137,281
Use of noncash proceeds to refinance debt Construction in progress included in accounts payable and		•		107,201
accrued expenses		1,548		1,569
Equipment acquired through issuance of capital lease obligations		- 10.0		17,670
Donated securities		1,167		1,531

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

1. Organization and Community Benefit Commitments

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

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

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

Community Benefits

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

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

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

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

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

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

(in thousands of dollars)

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

2. Summary of Significant Accounting Policies

Basis of Presentation

The consolidated financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, and have been prepared consistent with the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 954, Healthcare Entities, which addresses the accounting for healthcare entities. The net assets, revenue, expenses, and gains and losses of healthcare entities are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets without donor restrictions are amounts not subject to donor-imposed stipulations and are available for operations. Net assets with donor restrictions are those whose use has been limited by donors to a specific time period or purpose, or whose use has been restricted by donors to be maintained in perpetuity. All significant intercompany transactions have been eliminated upon consolidation.

Use of Estimates

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

Excess of Revenue Over Expenses

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

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

Charity Care

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

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

Patient Service Revenue

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

Contracted Revenue

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

Other Revenue

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

Cash Equivalents

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

Investments and Investment Income

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

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

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

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

Fair Value Measurement of Financial Instruments

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

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

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

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

Property, Plant, and Equipment

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

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

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

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

Bond Issuance Costs

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

Intangible Assets and Goodwill

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

Derivative Instruments and Hedging Activities

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

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

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

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

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

Gifts

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

Recently Issued Accounting Pronouncements

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

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

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

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

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

3. Acquisitions

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

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

4. Patient Service Revenue and Accounts Receivable

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

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

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

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

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

Explicit Pricing Concessions

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

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

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

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

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

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

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

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

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

Implicit Price Concessions

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

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

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

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

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

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

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

Accounts Receivable

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

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

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

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

5. Investments

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

Internally designated by board Cash and short-term investments \$ 21,890 \$ 8,558 U.S. government securities 91,492 50,484 Domestic corporate debt securities 166,132 109,240 Global debt securities 167,384 142,796 International equities 128,909 106,668 Emerging markets equities 23,086 23,562 Real estate investment trust 213 816 Real estate investment trust 213 3,815 Real estate investment for restricted activities 23,241 30,581 Real estate investment securities 23,241 30,581 Real estate investment (Note 10) Real estate investment (Note 10) Real estate investments Real estate investment (Note 10) Real estate (Note 10) Rea	(in thousands of dollars)	2019	2018
Cash and short-term investments \$ 21,890 \$ 8,558 U.S. government securities 91,492 50,484 Domestic corporate debt securities 196,132 109,240 Global debt securities 136,384 110,944 Domestic equities 128,909 106,668 International equities 23,086 23,562 Real estate investment trust 213 816 Private equity funds 64,563 50,415 Hedge funds 32,287 32,831 Investments held by captive insurance companies (Note 12) 23,241 30,581 U.S. government securities 23,241 30,581 Domestic corporate debt securities 11,378 16,764 Global debt securities 110,080 4,513 Domestic equities 6,766 7,971 International equities 6,766 7,971 Held by trustee under indenture agreement (Note 10) 6,766 7,971 Cash and short-term investments 631 1,872 Total assets limited as to use 876,249 706,124 <			
Domestic corporate debt securities 196,132 109,240 Global debt securities 83,580 110,944 Domestic equities 167,384 142,796 International equities 128,909 106,668 Emerging markets equities 23,086 23,562 Real estate investment trust 213 816 Private equity funds 64,563 50,415 Hedge funds 32,287 32,831 Investments held by captive insurance companies (Note 12) 23,241 30,581 U.S. government securities 23,241 30,581 Domestic corporate debt securities 11,378 16,764 Global debt securities 10,080 4,513 Domestic equities 11,080 4,513 International equities 6,766 7,971 Held by trustee under indenture agreement (Note 10) 6,766 7,938 Held by trustee under indenture agreement (Social Activities) 6,113 4,952 Cash and short-term investments 631 1,872 Total assets limited as to use 876,249 706,124	• •	\$ 21,890	\$ 8,558
Domestic corporate debt securities	U.S. government securities	91,492	50,484
Domestic equities 167,384 142,796 International equities 128,909 106,668 Emerging markets equities 23,086 23,562 Real estate investment trust 213 816 Private equity funds 64,563 50,415 Hedge funds 32,287 32,831 Investments held by captive Insurance companies (Note 12) 23,241 30,581 U.S. government securities 11,378 16,764 Global debt securities 11,378 16,764 Global debt securities 10,080 4,513 Domestic equities 14,617 8,109 International equities 6,766 7,971 Meld by trustee under indenture agreement (Note 10) 66,082 67,938 Held by trustee under indenture agreement (Note 10) 631 1,872 Cash and short-term investments 631 1,872 Total assets limited as to use 876,249 706,124 U.S. government securities 32,479 28,220 Domestic corporate debt securities 32,479 28,220		196,132	109,240
International equities 128,909 106,668 Emerging markets equities 23,086 23,562 Real estate investment trust 213 816 Private equity funds 64,563 50,415 Hedge funds 32,287 32,831 Investments held by captive insurance companies (Note 12) 23,241 30,581 U.S. government securities 23,241 30,581 Domestic corporate debt securities 11,378 16,764 Global debt securities 10,080 4,513 Domestic equities 14,617 8,109 International equities 6,766 7,971 Meld by trustee under indenture agreement (Note 10) 66,082 67,938 Held by trustee under investments 631 1,872 Total assets limited as to use 876,249 706,124 Other investments for restricted activities 6,113 4,952 Cash and short-term investments 6,113 4,952 U.S. government securities 32,479 28,220 Domestic corporate debt securities 29,089 29,031 </td <td>Global debt securities</td> <td>83,580</td> <td>110,944</td>	Global debt securities	83,580	110,944
Emerging markets equities 23,086 23,562 Real estate investment trust 213 816 Private equity funds 64,563 50,415 Hedge funds 32,287 32,831 Investments held by captive insurance companies (Note 12) U.S. government securities 23,241 30,581 Domestic corporate debt securities 11,378 16,764 Global debt securities 10,080 4,513 Domestic equities 14,617 8,109 International equities 6,766 7,971 Cash and short-term investments 631 1,872 Total assets limited as to use 876,249 706,124 Other investments for restricted activities 6,113 4,952 U.S. government securities 32,479 28,220 Domestic corporate debt securities 29,089 29,031 Global debt securities 29,089 29,031 Global debt securities 20,981 20,509 International equities 15,531 17,521 Emerging markets equities 2,578 2,155 <	Domestic equities	167,384	142,796
Real estate investment trust 213 816 Private equity funds 64,563 50,415 Hedge funds 32,287 32,831 Investments held by captive Insurance companies (Note 12) U.S. government securities 23,241 30,581 Domestic corporate debt securities 11,378 16,764 Global debt securities 10,080 4,513 Domestic equities 14,617 8,109 International equities 6,766 7,971 Meld by trustee under indenture agreement (Note 10) 66,082 67,938 Held by trustee under indenture agreement (Note 10) 1,872 705,124 Cash and short-term investments 631 1,872 Total assets limited as to use 876,249 706,124 Other investments for restricted activities 32,479 28,220 U.S. government securities 9,031 32,098 29,031 Global debt securities 29,089 29,031 32,098 U.S. government securities 20,981 20,509 International equities 11,263 14,641 <tr< td=""><td>International equities</td><td>128,909</td><td>106,668</td></tr<>	International equities	128,909	106,668
Private equity funds 64,563 50,415 Hedge funds 32,287 32,831 Investments held by captive Insurance companies (Note 12) 23,241 30,581 U.S. government securities 11,378 16,764 Global debt securities 10,080 4,513 Domestic equities 14,617 8,109 International equities 6,766 7,971 International equities 66,082 67,938 Held by trustee under indenture agreement (Note 10) 66,082 67,938 Cash and short-term investments 631 1,872 Total assets limited as to use 876,249 706,124 Other investments for restricted activities 6,113 4,952 U.S. government securities 32,479 28,220 Domestic corporate debt securities 32,479 28,220 Domestic corporate debt securities 29,089 29,031 Global debt securities 29,089 29,031 Domestic equities 11,263 14,641 Domestic equities 20,509 International equities<		23,086	23,562
Hedge funds 32,287 32,831 Investments held by captive insurance companies (Note 12) 23,241 30,581 U.S. government securities 23,241 30,581 Domestic corporate debt securities 10,080 4,513 Global debt securities 10,080 4,513 Domestic equities 6,766 7,971 International equities 6,766 7,971 Held by trustee under indenture agreement (Note 10) 66,082 67,938 Cash and short-term investments 631 1,872 Total assets limited as to use 876,249 706,124 Other investments for restricted activities 32,479 28,220 U.S. government securities 32,479 28,220 Domestic corporate debt securities 32,479 28,220 Domestic equities 11,263 14,641 Domestic equities 29,981 20,509 International equities 15,531 17,521 Emerging markets equities 2,578 2,155 Real estate investment trust - 954 <t< td=""><td></td><td>213</td><td>816</td></t<>		213	816
Hedge funds 32,287 32,831 Investments held by captive insurance companies (Note 12) 23,241 30,581 U.S. government securities 23,241 30,581 Domestic corporate debt securities 11,378 16,764 Global debt securities 10,080 4,513 Domestic equities 6,766 7,971 International equities 6,766 7,971 Held by trustee under indenture agreement (Note 10) 66,082 67,938 Held by trustee under indenture agreement (Note 10) 531 1,872 Total assets limited as to use 876,249 706,124 Other investments for restricted activities 6,113 4,952 U.S. government securities 32,479 28,220 Domestic corporate debt securities 32,479 28,220 Domestic equities 29,081 20,509 International equities 11,263 14,641 Domestic equities 20,981 20,509 International equities 2,578 2,155 Real estate investment trust - 954	Private equity funds	64,563	50,415
Investments held by captive insurance companies (Note 12) U.S. government securities 23,241 30,581 Domestic corporate debt securities 11,378 16,764 Global debt securities 10,080 4,513 Domestic equities 14,617 8,109 International equities 6,766 7,971 Meld by trustee under indenture agreement (Note 10) 66,082 67,938 Held by trustee under indenture agreement (Note 10) 631 1,872 Total assets limited as to use 876,249 706,124 Other investments for restricted activities 6,113 4,952 U.S. government securities 32,479 28,220 Domestic corporate debt securities 29,089 29,031 Global debt securities 11,263 14,641 Domestic equities 11,263 14,641 Domestic equities 20,981 20,509 International equities 15,531 17,521 Emerging markets equities 2,578 2,155 Real estate investment trust - 954 Private equity funds 8,414 8,004 Ot	, ,	32,287	32,831
U.S. government securities 23,241 30,581 Domestic corporate debt securities 11,378 16,764 Global debt securities 10,080 4,513 Domestic equities 14,617 8,109 International equities 6,766 7,971 Cash and short-term investments 66,082 67,938 Held by trustee under indenture agreement (Note 10) 66,082 67,938 Cash and short-term investments 631 1,872 Total assets limited as to use 876,249 706,124 Other investments for restricted activities 32,479 28,220 Cash and short-term investments 6,113 4,952 U.S. government securities 32,479 28,220 Domestic corporate debt securities 29,089 29,031 Global debt securities 20,981 20,509 International equities 11,263 14,641 Domestic equities 20,981 20,509 International equities 2,578 2,155 Real estate investment trust - 954 Private equity funds 7,638 4,878 Hedge	•	809,536	636,314
Domestic corporate debt securities 11,378 16,764 Global debt securities 10,080 4,513 Domestic equities 14,617 8,109 International equities 6,766 7,971 66,082 67,938 Held by trustee under indenture agreement (Note 10) Cash and short-term investments 631 1,872 Total assets limited as to use 876,249 706,124 Other investments for restricted activities Cash and short-term investments 6,113 4,952 U.S. government securities 32,479 28,220 Domestic corporate debt securities 29,089 29,031 Global debt securities 11,263 14,641 Domestic equities 11,263 14,641 Domestic equities 20,981 20,509 International equities 15,531 17,521 Emerging markets equities 2,578 2,155 Real estate investment trust - 954 Private equity funds 7,638 4,878 Hedge funds <	Investments held by captive insurance companies (Note 12)		
Global debt securities 10,080 4,513 Domestic equities 14,617 8,109 International equities 6,766 7,971 66,082 67,938 Held by trustee under indenture agreement (Note 10) Cash and short-term investments 631 1,872 Total assets limited as to use 876,249 706,124 Other investments for restricted activities Cash and short-term investments 6,113 4,952 U.S. government securities 32,479 28,220 Domestic corporate debt securities 29,089 29,031 Global debt securities 29,089 29,031 Domestic equities 11,263 14,641 Domestic equities 20,981 20,509 International equities 15,531 17,521 Emerging markets equities 2,578 2,155 Real estate investment trust - 954 Private equity funds 7,638 4,878 Hedge funds 8,414 8,004 Other 33 31	U.S. government securities	23,241	30,581
Domestic equities 14,617 8,109 International equities 6,766 7,971 Held by trustee under indenture agreement (Note 10) Cash and short-term investments 631 1,872 Total assets limited as to use 876,249 706,124 Other investments for restricted activities Cash and short-term investments 6,113 4,952 U.S. government securities 32,479 28,220 Domestic corporate debt securities 29,089 29,031 Global debt securities 11,263 14,641 Domestic equities 20,981 20,509 International equities 15,531 17,521 Emerging markets equities 2,578 2,155 Real estate investment trust - 954 Private equity funds 7,638 4,878 Hedge funds 8,414 8,004 Other 33 31 Total other investments for restricted activities 134,119 130,896	Domestic corporate debt securities	11,378	16,764
International equities 6,766 7,971 Held by trustee under indenture agreement (Note 10) 66,082 67,938 Cash and short-term investments 631 1,872 Total assets limited as to use 876,249 706,124 Other investments for restricted activities 876,249 706,124 Other investments for restricted activities 6,113 4,952 U.S. government securities 32,479 28,220 Domestic corporate debt securities 29,089 29,031 Global debt securities 11,263 14,641 Domestic equities 20,981 20,509 International equities 15,531 17,521 Emerging markets equities 2,578 2,155 Real estate investment trust - 954 Private equity funds 7,638 4,878 Hedge funds 8,414 8,004 Other 33 31 Total other investments for restricted activities 134,119 130,896	Global debt securities	10,080	4,513
Held by trustee under indenture agreement (Note 10) Cash and short-term investments 631 1,872 Total assets limited as to use 876,249 706,124 Other investments for restricted activities Cash and short-term investments 6,113 4,952 U.S. government securities 32,479 28,220 Domestic corporate debt securities 29,089 29,031 Global debt securities 11,263 14,641 Domestic equities 20,981 20,509 International equities 15,531 17,521 Emerging markets equities 2,578 2,155 Real estate investment trust - 954 Private equity funds 7,638 4,878 Hedge funds 8,414 8,004 Other 33 31 Total other investments for restricted activities 134,119 130,896	Domestic equities	14,617	8,109
Held by trustee under indenture agreement (Note 10) Cash and short-term investments 631 1,872 Total assets limited as to use 876,249 706,124 Other investments for restricted activities Cash and short-term investments 6,113 4,952 U.S. government securities 32,479 28,220 Domestic corporate debt securities 29,089 29,031 Global debt securities 11,263 14,641 Domestic equities 20,981 20,509 International equities 15,531 17,521 Emerging markets equities 2,578 2,155 Real estate investment trust - 954 Private equity funds 7,638 4,878 Hedge funds 8,414 8,004 Other 33 31 Total other investments for restricted activities 134,119 130,896	International equities	 6,766	 7,971
Cash and short-term investments 631 1,872 Total assets limited as to use 876,249 706,124 Other investments for restricted activities 876,249 706,124 Cash and short-term investments 6,113 4,952 U.S. government securities 32,479 28,220 Domestic corporate debt securities 29,089 29,031 Global debt securities 11,263 14,641 Domestic equities 20,981 20,509 International equities 15,531 17,521 Emerging markets equities 2,578 2,155 Real estate investment trust - 954 Private equity funds 7,638 4,878 Hedge funds 8,414 8,004 Other 33 31 Total other investments for restricted activities 134,119 130,896		66,082	67,938
Cash and short-term investments 631 1,872 Total assets limited as to use 876,249 706,124 Other investments for restricted activities 876,249 706,124 Cash and short-term investments 6,113 4,952 U.S. government securities 32,479 28,220 Domestic corporate debt securities 29,089 29,031 Global debt securities 11,263 14,641 Domestic equities 20,981 20,509 International equities 15,531 17,521 Emerging markets equities 2,578 2,155 Real estate investment trust - 954 Private equity funds 7,638 4,878 Hedge funds 8,414 8,004 Other 33 31 Total other investments for restricted activities 134,119 130,896	Held by trustee under indenture agreement (Note 10)		
Other investments for restricted activities Cash and short-term investments 6,113 4,952 U.S. government securities 32,479 28,220 Domestic corporate debt securities 29,089 29,031 Global debt securities 11,263 14,641 Domestic equities 20,981 20,509 International equities 15,531 17,521 Emerging markets equities 2,578 2,155 Real estate investment trust - 954 Private equity funds 7,638 4,878 Hedge funds 8,414 8,004 Other 33 31 Total other investments for restricted activities 134,119 130,896		 631	 1,872
Cash and short-term investments 6,113 4,952 U.S. government securities 32,479 28,220 Domestic corporate debt securities 29,089 29,031 Global debt securities 11,263 14,641 Domestic equities 20,981 20,509 International equities 15,531 17,521 Emerging markets equities 2,578 2,155 Real estate investment trust - 954 Private equity funds 7,638 4,878 Hedge funds 8,414 8,004 Other 33 31 Total other investments for restricted activities 134,119 130,896	Total assets limited as to use	876,249	706,124
U.S. government securities 32,479 28,220 Domestic corporate debt securities 29,089 29,031 Global debt securities 11,263 14,641 Domestic equities 20,981 20,509 International equities 15,531 17,521 Emerging markets equities 2,578 2,155 Real estate investment trust - 954 Private equity funds 7,638 4,878 Hedge funds 8,414 8,004 Other 33 31 Total other investments for restricted activities 134,119 130,896	Other investments for restricted activities		
U.S. government securities 32,479 28,220 Domestic corporate debt securities 29,089 29,031 Global debt securities 11,263 14,641 Domestic equities 20,981 20,509 International equities 15,531 17,521 Emerging markets equities 2,578 2,155 Real estate investment trust - 954 Private equity funds 7,638 4,878 Hedge funds 8,414 8,004 Other 33 31 Total other investments for restricted activities 134,119 130,896	Cash and short-term investments	6,113	4,952
Domestic corporate debt securities 29,089 29,031 Global debt securities 11,263 14,641 Domestic equities 20,981 20,509 International equities 15,531 17,521 Emerging markets equities 2,578 2,155 Real estate investment trust - 954 Private equity funds 7,638 4,878 Hedge funds 8,414 8,004 Other 33 31 Total other investments for restricted activities 134,119 130,896			28,220
Global debt securities 11,263 14,641 Domestic equities 20,981 20,509 International equities 15,531 17,521 Emerging markets equities 2,578 2,155 Real estate investment trust - 954 Private equity funds 7,638 4,878 Hedge funds 8,414 8,004 Other 33 31 Total other investments for restricted activities 134,119 130,896			
International equities 15,531 17,521 Emerging markets equities 2,578 2,155 Real estate investment trust - 954 Private equity funds 7,638 4,878 Hedge funds 8,414 8,004 Other 33 31 Total other investments for restricted activities 134,119 130,896	•	11,263	14,641
International equities 15,531 17,521 Emerging markets equities 2,578 2,155 Real estate investment trust - 954 Private equity funds 7,638 4,878 Hedge funds 8,414 8,004 Other 33 31 Total other investments for restricted activities 134,119 130,896	Domestic equities	20,981	20,509
Emerging markets equities 2,578 2,155 Real estate investment trust - 954 Private equity funds 7,638 4,878 Hedge funds 8,414 8,004 Other 33 31 Total other investments for restricted activities 134,119 130,896		15,531	
Real estate investment trust - 954 Private equity funds 7,638 4,878 Hedge funds 8,414 8,004 Other 33 31 Total other investments for restricted activities 134,119 130,896	· ·	2,578	2,155
Private equity funds 7,638 4,878 Hedge funds 8,414 8,004 Other 33 31 Total other investments for restricted activities 134,119 130,896		•	954
Hedge funds 8,414 8,004 Other 33 31 Total other investments for restricted activities 134,119 130,896		7,638	4,878
Other 33 31 Total other investments for restricted activities 134,119 130,896	• •		
	<u> </u>		
Total investments \$ 1,010,368 \$ 837,020	Total other investments for restricted activities	 134,119	130,896
	Total investments	\$ 1,010,368	\$ 837,020

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

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

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

Investment income is comprised of the following for the years ended June 30, 2019 and 2018:

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

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

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

6. Property, Plant, and Equipment

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

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

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

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

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

7. Fair Value Measurements

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

Cash and Short-Term Investments

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

Domestic, Emerging Markets and International Equities

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

U.S. Government Securities, Domestic Corporate and Global Debt Securities

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

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

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

			20	19		
(in thousands of dollars)	Level 1	Level 2	Level 3	Total	Redemption or Liquidation	Days' Notice
Assets						
Investments						
Cash and short term investments	\$ 28,634	\$ -	\$ -	\$ 28,634	Daily	1
U.S. government securities	147,212		•	147,212	Daily	1
Domestic corporate debt securities	34,723	130,273	•	164,995	Dally-Monthly	1-15
Global debt securities	28,412	27,108	-	55,520	Dally-Monthly	1-15
Domestic equities	171,318	7,402		178,720	Dally-Monthly	1-10
International equities	76,295	33	•	76,328	Dally-Monthly	1-11
Emerging market equities	1,295	•	•	1,295	Daily-Monthly	1-7
Real estate investment trust	213		•	213	Dally-Monthly	1-7
Other	<u>.</u>	33_		33_	Not applicable	Not applicable
Total investments	488,102	164,849		652,951		
Deferred compensation plan assets						
Cash and short-term investments	2,952			2,952		
U.S. government securities	45			45		
Domestic corporate debt securities	4,932			4,932		
Global debt securities	1,300			1,300		
Domestic equities	22,403	•	•	22,403		
International equities	3,576	•	•	3,576		
Emerging market equities	27		•	27		
Real estate	11			11		
Multi strategy fund	48,941		-	48,941		
Guaranteed contract			69	89		
Total deferred compensation plan assets	84,187	•	28	84,276	Not applicable	Not applicable
Beneficial interest in trusts			9,301	9,301	Not applicable	Not applicable
Total assets	\$ 572,289	\$ 164,849	\$ 9,390	\$ 746,528		

					20	18			
	•••							Redemption	Days'
(in thousands of dollars)	Level 1		Level 2		Level 3		Total	or Liquidation	Notice
Assats									
Investments									
Cash and short term investments	\$ 15,38			\$	•	\$	15,382	Dally	1
U.S. government securities	109,28	5			-		109,285	Dalty	1
Domestic corporate debt securities	41,48	8	53,993		-		95,481	Daily-Monthly	1-15
Global debt securities	32,87	4	16,230		•		49,104	Daily-Monthly	1-15
Domestic equities	157,01	1	-		-		157,011	Daily-Monthly	1-10
International equities	59,92	4	78				60,002	Dally-Monthly	1-11
Emerging market equities	1,29	8	•		-		1,298	Dally-Monthly	1-7
Real estate investment trust	22:	2			-		222	Daily-Monthly	1-7
Other			31		<u>-</u>	_	31	Not applicable	Not applicable
Total investments	417,48	<u> </u>	70,332	_	<u> </u>	\equiv	487,814		
Deferred compensation plan assets									
Cash and short-term investments	2,63	7			•		2,637		
U.S. government securities	31	6	-		•		38		
Domestic corporate debt securities	3,74	9			•		3,749		
Global debt securities	1,081	9			•		1,089		
Domestic equities	18,470	0	•		•		18,470		
International equities	3,58-	4			•		3,584		
Emerging market equities	2	В	•		-		28		
Real estate	1	9					9		
Multi strategy fund	46,68	0					48,680		
Guaranteed contract			-		85		88		
Total deferred compensation plan assets	76,28		-		86		76,370	Not applicable	Not applicable
Beneficial interest in trusts		<u>. </u>			9,374		9,374	Not applicable	Not applicable
Total assets	\$ 493,76	6 \$	70,332	\$	9,460	\$	573,558		

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

			2	019	
(in thousands of dollars)	Int	eneficial terest in erpetual Trust		ranteed ntract	Total
Balances at beginning of year	\$	9,374	\$	86	\$ 9,460
Net unrealized gains (losses)		(73)		3	 (70)
Balances at end of year	\$	9,301	\$	89	\$ 9,390
			2	018	
(in thousands of dollars)	lni Pe	eneficial terest in erpetual Trust		ranteed ntract	Total
Balances at beginning of year	\$	9,244	\$	83	\$ 9,327
Net unrealized gains		130		3	 133
Balances at end of year	\$	9,374	\$	86	\$ 9,460

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

8. Net Assets With Donor Restrictions

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

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

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

9. Board Designated and Endowment Funds

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

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

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

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

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

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

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

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

		2019		
(in thousands of dollars)	Vithout Donor strictions	With Donor strictions	<u> </u>	Total
Donor-restricted endowment funds Board-designated endowment funds	\$ - 31,421	\$ 78,268 -	\$	78,268 31,421
Total endowed net assets	\$ 31,421	\$ 78,268	\$	109,689
		2018		
(in thousands of dollars)	Vithout Donor strictions	With Donor strictions		Total
Donor-restricted endowment funds Board-designated endowment funds	\$ - 29,506	\$ 78,197 -	\$	78,197 29,506

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

(in thousands of dollars)		Vithout Donor strictions		2019 With Donor strictions	 Total
Balances at beginning of year	\$	29,506	\$	78,197	\$ 107,703
Net investment return Contributions Transfers Release of appropriated funds		1,184 804 (73)		2,491 1,222 (1,287) (2,355)	3,675 2,026 (1,360) (2,355)
Balances at end of year	\$	31,421	\$	78,268	\$ 109,689
		Vithout		2018 With	<u>-</u>
(in thousands of dollars)		Vithout Donor strictions			Total
(in thousands of dollars) Balances at beginning of year		Donor		With Donor	\$ Total 101,846
· ·	Re	Donor strictions	Re	With Donor strictions	\$

10. Long-Term Debt

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

(in thousands of dollars)	2019	2018
Variable rate Issues New Hampshire Health and Education facilities Authority (NHHEFA) revenue bonds Series 2018A, principal maturing in varying annual amounts, through August 2037 (1)	\$ 83,355	\$ 83,355
Fixed rate issues		
New Hampshire Health and Education facilities		
Authority revenue bonds Series 2018B, principal maturing in varying annual		
amounts, through August 2048 (1)	303,102	303,102
Series 2017A, principal maturing in varying annual	·	•
amounts, through August 2040 (2)	122,435	122,435
Series 2017B, principal maturing in varying annual amounts, through August 2031 (2)	109,800	109,800
Series 2014A, principal maturing in varying annual	103,000	103,000
amounts, through August 2022 (3)	26,960	26,960
Series 2018C, principal maturing in varying annual		
amounts, through August 2030 (4)	25,865	-
Series 2012, principal maturing in varying annual amounts, through July 2039 (5)	25,145	25,955
Series 2014B, principal maturing in varying annual	20,140	20,000
amounts, through August 2033 (3)	14,530	14,530
Series 2016B, principal maturing in varying annual		
amounts, through August 2045 (6)	 10,970	 10,970
Total variable and fixed rate debt	\$ 722,162	\$ 697,107

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

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

* Represents nonobligated group bonds

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

· (in thousands of dollars)

2020	\$ 10,	914
2021	10,	693
2022	10,	843
2023	7,	980
2024	3,	016
Thereafter	699,	639
	\$ 743,	085

Dartmouth-Hitchcock Obligated Group (DHOG) Bonds

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

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

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

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

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

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

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

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

(4) Series 2018C Revenue Bonds

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

(5) Series 2012 Revenue Bonds

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

(6) Series 2016B Revenue Bonds

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

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

Non Obligated Group Bonds

(1) Series 2010 Revenue Bonds

The Business Finance Authority (BFA) of the State of NH issued Revenue Bonds, Series 2010. Interest is based on an annual percentage rate equal to the sum of (a) 69% of the 1-Month LIBOR rate plus (b) 1.8975/5. The Health System redeemed these bonds in August 2018.

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

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

Swap Agreements

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

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

11. Employee Benefits

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

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

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

Defined Benefit Plans

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	Range of	
	Target	Target
	Allocations	Allocations
Cash and short-term investments	0–5%	3 %
U.S. government securities	0–10	5
Domestic debt securities	20–58	38
Global debt securities	6–26	8
Domestic equities	5–35	19
International equities	5–15	11
Emerging market equities	3–13	5
Real estate investment trust funds	05	0
Private equity funds	0–5	0
Hedge funds	5–18	11

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

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

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

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

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

					:	2019			
								Redemption	Days'
(in thousands of dollars)		Level 1		Level 2	Level 3		Total	or Liquidation	Notice
Investments									
Cash and short-term investments	\$	166	5	18,232	\$ -	\$	18,398	Daily	1
U.S. government securities		48,580		•	-		48,580	Daily-Monthly	1-15
Domestic debt securities		122,178		273,424	•		395,602	Daily-Monthly	1-15
Global debt securities		428		75,146	•		75,574	Daily-Monthly	1-15
Domestic equities		159,259		18,316	-		177,575	Daily-Monthly	1-10
International equities		17,232		77,146			94,378	Daily-Monthly	1–11
Emerging market equities		321		39,902	-		40,223	Daily-Monthly	1-17
REIT funds		357		2,883	-		3,240	Daily-Monthly	1-17
Private equity funds		-		-	21		21	See Note 7	See Note 7
Hedge funds					44,126		44,126	Quarterly-Annual	60 -96
Total investments	\$	348,521	3	505,049	\$ 44,147	\$	897,717		
						2018			
	_				 			Redemption	Days'
(in thousands of dollars)		Level 1		Level 2	Level 3		Total	or Liquidation	Notice
Investments									
Cash and short-term investments	5	142	S	35,817	\$ _	\$	35,959	Daily	1
U.S. government securities		46,265		•			48,265	Dally-Monthly	1-15
Domestic debt securities		144,131		220,202	•		364,333	Daily-Monthly	1-15
Global debt securities		470		74,876	•		75,148	Daily-Monthly	1-15
Domestic equities		158,634		17,594	-		176,228	Daily-Monthly	1-10
International equities		18,656		80,803	-		99,459	Daily-Monthly	1-11
Emerging market equities		382		39.881	-		40,283	Daily-Monthly	1-17
REIT funds		371		2,686	-		3,057	Daily-Monthly	1-17
Private equity funds					23		23	See Note 7	See Note 7
Hedge funds					44,250	_	44,250	Quarterly-Annual	60-96
Total investments	\$	389,051	\$	471,659	\$ 44,273	\$	884,983		

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

	2019						
(in thousands of dollars)	Hed	ige Funds		rivate ty Funds	Total		
Balances at beginning of year	\$	44,250	\$	23	\$	44,273	
Net unrealized losses		(124)		(2)		(126)	
Balances at end of year	\$	44,126	\$	21	\$	44,147	
(in thousands of dollars)	Hedge Funds		2018 Private Equity Funds			Total	
Balances at beginning of year	\$	40,507	\$	96	\$	40,603	
Sales Net realized losses Net unrealized gains		3,743		(51) (51) 29		(51) (51) 3,772	
Balances at end of year	\$	44,250	\$	23	\$	44,273	

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

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

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

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

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

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

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

(in thousands of dollars)

2020	\$ 50	0,743
2021	52	2,938
2022	55	5,199
2023	57	7,562
2024	59	9,843
2025 – 2028	326	3,737

Defined Contribution Plans

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

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

Postretirement Medical and Life Benefits

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

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

(in thousands of dollars)	2019	2018			
Service cost	\$ 384	\$ 533			
Interest cost	1,842	1,712			
Net prior service income	(5,974)	(5,974)			
Net loss amortization	 10	 10			
	\$ (3,738)	\$ (3,719)			

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

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

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

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

(in thousands of dollars)	2019	2018
Net prior service income Net actuarial loss	\$ (9,556) 8,386	\$ (15,530) 3,336
	\$ (1,170)	\$ (12,194)

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

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

(in thousands of dollars)

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

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

12. Professional and General Liability Insurance Coverage

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

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

•	2019										
(in thousands of dollars)		HĄÇ		RRG	•	Total					
Assets	\$	75,867	\$	2,201	\$	78,068					
Shareholders' equity		13,620		50		13,670					
				2018							
(in thousands of dollars)	HAC			RRG		Total					
Assets	\$	72,753	\$	2,068	\$	74,821					
Shareholders' equity		13,620		50		13,670					

13. Commitments and Contingencies

Litigation

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

Operating Leases and Other Commitments

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

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

(in thousands of	' dollars)
------------------	------------

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

Lines of Credit

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

14. Functional Expenses

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

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

				20	019		
(in thousands of dollars)		Program Services		nagement d General	Fur	ndralsing	Total
Operating expenses							
Salaries	\$	922,902	\$	138,123	\$	1,526	\$ 1,062,551
Employee benefits		178,983		72,289		319	251,591
Medical supplies and medications		406,782		1,093		-	407,875
Purchased services and other		212,209		108,783		2,443	323,435
Medicaid enhancement tax		70,061		•		-	70,061
Depreciation and amortization		37,528		50,785		101	88,414
Interest		3,360		22,135		19	 25,514
Total operating expenses	\$	1,831,825	\$	393,208	\$	4,408	\$ 2,229,441

Operating expenses of the Health System by functional classification are as follows for the year ended June 30, 2018:

(in tho	usands	of dollars	;)
---------	--------	------------	----

Program services Management and general Fundraising	\$ 1,715,760 303,527 2,354	,
	\$ 2,021,641	_

15. Liquidity

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

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

(in thousands of dollars)

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

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

16. Subsequent Events

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

Effective September 30, 2019, the Boards of Trustees of D-HH, GraniteOne Health, Catholic Medical Center Health Services, and their respective member organizations approved a Combination Agreement to combine their healthcare systems. If regulatory approval of the

transaction is obtained, the name of the new system will be Dartmouth-Hitchcock Health GraniteOne.

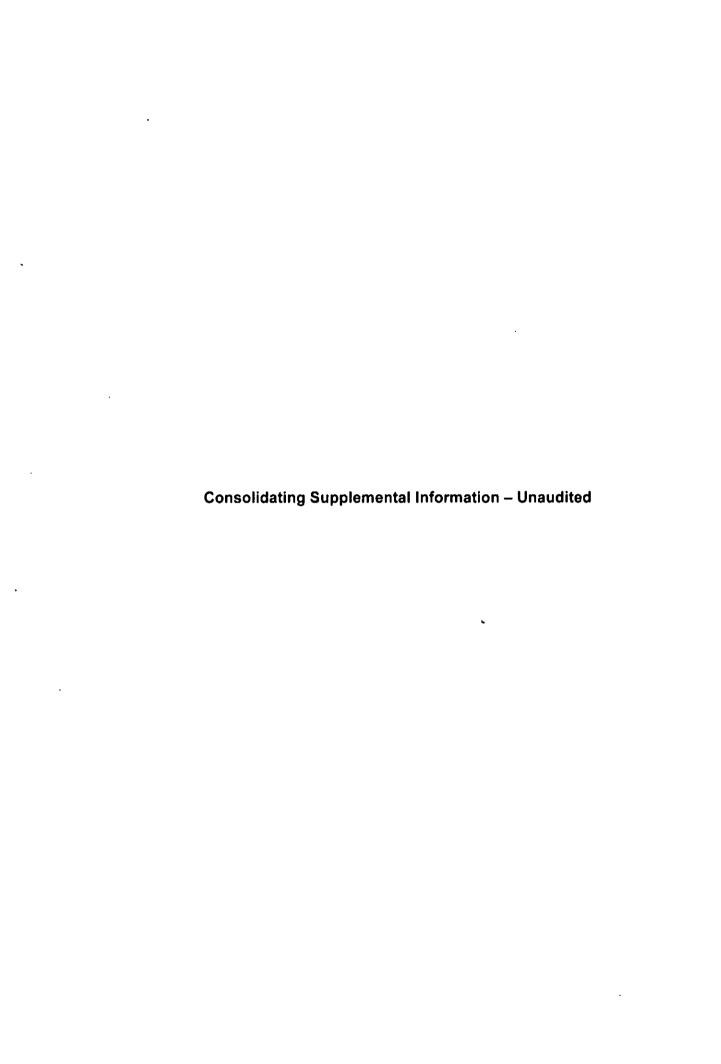
The GraniteOne Health system is comprised of Catholic Medical Center (CMC), a community hospital located in Manchester NH, Huggins Hospital located in Wolfeboro NH, and Monadnock Community Hospital located in Peterborough NH. Both Huggins Hospital and Monadnock Community Hospital are designated as Critical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

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

On January 29, 2020, D-HH closed on a tax-exempt borrowing of \$125,000,000 on behalf of the DHOG acting through the New Hampshire Health and Education Facilities Authority and issued its DHOG Issue, Series 2020A Bonds.

17. Subsequent Events - Unaudited

Subsequent to the issuance of the audited financial statements on November 26, 2019, the novel strain of coronavirus emerged and in January 2020 the World Health Organization has declared the novel coronavirus a Public Health Emergency of International Concern. Beginning in March 2020, the State of New Hampshire and Vermont have adopted various measures to address the spread of this pandemic, including supporting social distancing, requests to stay home unless necessary (i.e., groceries or medications) and work from home recommendations. Such restrictions and the perception that such orders or restrictions could occur, have resulted in business closures, work stoppages, slowdowns and delays, work-from-home policies, travel restrictions and cancellation of events, including the rescheduling of elective or non-critical procedures (which management believes is temporary and such procedures will be performed at a later date) and redeployment of resources to address the novel coronavirus needs, among other effects. The outbreak has also negatively impacted the financial markets and has and may continue to materially affect the returns on and value of our investments. While we expect that the novel coronavirus may negatively impact our 2020 results, we believe we have sufficient liquidity to meet our operating and financing needs; however, given the difficulty in predicting the ultimate duration and severity of the impact of the novel coronavirus on our organization, the economy and the financial markets, the ultimate impact may be material.



										•												
(in thousands of dollars)		artmouth- iltchcock Health		ertmouth- Hitchcock	1	Cheshire Medical Center		Alice Peck Day Memorial		lew London Hospitzi Association	н	L Ascutney ospital and saith Center	Ent	ninations	Di	l Obligated Group Subtotal	0	Other Non- blig Group Affiliates	Eñ	minations		Health System escedated
Assets Current assets Cash and cash equivalents	s	42,456	\$	47,465	\$	9,411	\$	7,066	\$	10,462	\$	8,372	\$	_	5	125,232	\$	18,355	\$		\$	143,587
Patient accounts receivable, net Prepaid expenses and other current assets		14,178		180,938 139,034		15,880 8,563		7,279 2,401		8,960 5,567		5,010 1,423		(74,083)		218,067 97,083		3,058 1,421		(3,009)		221,125 95,495
Total current assets		56,634		367,437		33,854		16,746		24,989		14,805		(74,083)		440,382		22,834		(3,009)		480,207
Assets limited as to use Notes receivable, related party Other investments for restricted activities Property, plant, and equipment, net		92,602 553,484 22		688,485 752 91,882 432,277		18,759 - 6,970 67,147		12,684 1,406 31 30,945		12,427 2,973		11,619 6,323		(554,236)		836,576 1,406 106,179		39,673 (1,406) 25,940		- -		876,249 134,119
Other assets		24.864		108,208		1,279		15,019		41,946 6.042		17,797 4,388		(40.070)		590,134		31,122		m. 240		621,256
Total assets	<u> </u>	727.606	5	1,689,041	\$	128,009	_	76,831	_	88.377	5	54,932	_	(10,970)	<u>-</u>	148,830 2,125,507	_	(3,013) 115,150	-	(21,346) (24,355)	_	2,216,302
Liabilities and Net Assets Current liabilities	<u>*</u>		Ť				÷		÷	,	Ť		•	<u>, , , , , , , , , , , , , , , , , , , </u>			Ť		•	(24,335)	<u>•</u>	
Current portion of long-term debt Current portion of liability for pension and other postretirement plan benefits	\$	-	\$	8,226 3,488	\$	830	\$	954	\$	547	\$	262	\$	•	\$	10,819	\$	95	\$	•	\$	10,914 3.468
Accounts payable and accrued expenses Accrued compensation and related benefits		55,499		99,684 110,639		15,620 5,851		6,299 3,694		3,878 2,313		2,778 4,270		(74,083)		109,873 126,767		6,953 1,641		(3,009)		113,817 128,408
Estimated third-party settlements Total current liabilities			_	26,405	_	103	_	1,290	_	10,851	_	2,921	_			41,570	_					41,570
Notes payable, related party		55,499		248,622 526,202		22,404		12,237		17,589 28,034		10,229		(74,083)		292,497		8,689		(3,009)		298,177
Long-term debt, resuled in party Long-term debt, excluding current portion Insurance deposits and related liabilities Liability for pension and other postretirement		643,257		44,820 58,788		24,503 440		35,604 513		643 388		11,465 240		(554,236) (10,970)		749,322 58,367		2,858 40		- -		752,180 58,407
plan benefits, excluding current portion Other liabilities		<u> </u>		266,427 98,201		10,262 1,104		28_		1,585		4,320				281,009 100,918		23,218		:		281,009 124,136
Total liabilities	_	698,756	Ξ	1,241,058	_	58,713	_	48,382		48,239		26,254	_	(639,289)	Ξ	1,482,113		34,805		(3,009)		1,513,909
Commitments and contingencies																						
Net assets Net assets without donor restrictions Net assets with donor restrictions		28,832 18		356,880 91,103		63,051 6,245		27,653 796		35,518 4,620		21,242 7,436		•		533,176 110,218		48,063 32,282		(21,306) (40)		559,933 142,460
Total net assets		28,850		447,983	_	69,296	_	28,449	_	40,138		28,678	_		_	643,394	_	80,345		(21,346)	_	702,393
Total liabilities and net assets	\$	727,606	5	1,689,041	\$	128,009	5	76,831	<u>s</u>	88,377	\$	54,932	\$	(639,289)	\$	2,125,507	5	115,150	<u> </u>	(24,355)	5	2,216,302

(in thousands of dollars)		D-HH nd Other bsidiaries	5	D-H and Subsidiaries		neshire and ubsidiaries	S	NLH and ubsidiaries	•	MAHHC and Subsidiaries	5	APD and subsidiaries	s	VNH and ubsidiaries	E	liminations	C	Health System onsolidated
Assets																		
Current assets	_		_		_		_		_									
Cash and cash equivalents Patient accounts receivable, net	\$	42,456	2	48,052 180,938	2	11,952 15,880	\$	11,120	2	8,549	2	15,772	5	5,686	2	-	\$	143,587
Prepaid expenses and other current assets		14.178		139,832		9,460		8,960 5,567		5,060 1,401		7,280 1,678		3,007 471		(77,092)		221,125 95,495
Total current assets		56,634	_	368,822	_	37,292	_	25,647	-		_		_		_		_	
		•						-		15,010		24,730		9,164		(77,092)		460,207
Assets fimited as to use		92,602		707,597		17,383		12,427		12,738		12,685		20,817		-		876,249
Notes receivable, related party Other investments for restricted activities		553,484		752								-		-		(554,236)		
Property, plant, and equipment, net		22		99,807		24,985		2,973		6,323		31				-		134,119
Other assets		24,864		434,953 108,366		70,846 7,388		42,423 5,476		19,435 1,931		50,338 8,688		3,239 74		(22.246)		621,256
			_		_		_		_		_		_		_	(32,316)	_	124,471
Total assets	3_	727,606	<u>\$</u>	1,720,297	2	157,894	<u>\$</u>	88,946	\$	55,437	\$	96,472	<u>\$</u>	33,294	<u>\$</u>	(663,644)	<u>\$</u>	2,216,302
Lizbilities and Net Assets Current lizbilities																		
Current portion of long-term debt	\$	•	\$	8,226	\$	830	\$	547	\$	288	\$	954	5	69	\$	-	\$	10,914
Current portion of liability for pension and																		
other postretirement plan benefits		•		3,468		-		•		-		-		-		-		3,468
Accounts payable and accrued expenses		55,499		100,441		19,356		∴3,879		2,856		6,704		2,174		(77,092)		113,817
Accrued compensation and related benefits		•		110,639		5,851		-2,313		4,314		4,192		1,099		-		128,408
Estimated third-party settlements		•	_	26,405	_	103	_	10,851	_	2,921	_	1,290	_	•	_			41,570
Total current liabilities		55,499		249,179		26,140		17,590		10,379		13,140		3,342	•	(77,092)		298,177
Notes payable, related party		-		526,202		-		28,034		-		_				(554,236)		•
Long-term debt, excluding current portion		643,257		44,820		24,503		643		11,763		35,604		2,560		(10,970)		752,180
Insurance deposits and related liabilities		-		56,786		440		388		240		513		40				58,407
Liability for pension and other postretirement																		
plan benefits, excluding current portion		•		266,427		10,262		-		4,320		-		•		-		281,009
Other liabilities	_	•	_	98,201	_	1,115	_	1,585	_		_	23,235	_	-	_			124,136
Total liabilities		698,756	_	1,241,615		62,460	_	48,240	_	26,702	_	72,492	_	5,942	_	(642,298)		1,513,909
Commitments and contingencies																		
Net assets																		
Net assets without donor restrictions		28,832		379,498		65,873		36,087		21,300		22,327		27,322		(21,306)		559,933
Net assets with donor restrictions		18		99,184		29,561		4,619		7,435		1,653		30		(40)		142,460
Total net assets		28,850		478,682		95,434		40,706	_	28,735		23,980	_	27,352	_	(21,346)	_	702,393
Total liabilities and net assets	5	727,606	<u>-</u>	1,720,297	<u>-</u>	157,894	\overline{s}	88,946	5		5	96,472	-	33,294	<u> </u>	(663,644)	<u>-</u>	2,216,302
· · · · · · · · · · · · · · · · · · ·	Ť	,	· Ť	.,,,	Ť	,	<u> </u>	55,5-70	Ť		Ť	30,412	Ť	55,254	-	(440,000)	<u>-</u>	2,2 10,302

(in thousands of dollars)	Dartmouth- Hitchcock Health		tmouth- chcock		Cheshire Medical Center		w London Hospital ssociation	H	t. Ascutney ospital and saith Center	EI	iminations	DH Obligated Group Subtotal		l Other Non- blig Group Affiliates	Elli	minations	Cc	Health System onsolidated
Assets																		
Current assets Cash and cash equivalents	\$ 134,634		22,544		6.688	s	9,419		6,604			\$ 179,889		20,280				200,169
Patient accounts receivable, net	# 134,034 -	•	176,981	•	17,183	•	8,302	•	5,055	•	-	207.521	•	11,707	•	•	\$	219,228
Prepaid expenses and other current assets	11,964		143,893		6.551		5,253		2,313		(72,361)	97,613		4,766		(4,877)		97,502
Total current assets	146,598		343,418		30,422		22,974	_	13,972	_	(72,361)	485,023		36,753		(4,877)	_	516,899
Assets limited as to use	8		616.929		17.438		12,821		10,829		-	658.025		48.099				706,124
Notes receivable, related party	554,771						-		.0,025		(554,771)	-		,0,000		_		,00,124
Other investments for restricted activities			87,613		8,591		2,981		6,238		_	105,423		25,473				130,896
Property, plant, and equipment, net	36		443,154		66,759		42,438		17,356		-	569,743		37,578		•		607,321
Other assets	24,863		101,078		1,370		5,906	_	4,280	_	(10,970)	126,527		3,604	_	(21,346)	_	108,785
Total assets	\$ 726,276	<u>\$ 1</u>	,592,192	<u>s</u>	124,580	\$	87,120	\$	52,675	<u>\$</u>	(638, 102)	\$ 1,944,741	\$	151,507	\$	(26,223)	5	2,070,025
Liabilities and Net Assets Current liabilities																		
Current portion of long-term debt Current portion of liability for pension and	s -	\$	1,031	\$	810	\$	572	\$	187	s	-	\$ 2,600	\$	864	\$	•	\$	3,464
other postretirement plan benefits	-		3,311		•		-		-		-	3,311		-		•		3,311
Accounts payable and accrued expenses	54,995		82,061		20,107		6,705		3,029		(72,361)	94,536		6,094		(4,877)		95,753
Accrued compensation and related benefits	2 000		106,485		5,730		2,487		3,796		-	118,498		7,078		-		125,576
Estimated third-party settlements	3,002		24,411	_	<u> </u>		9,655	_	1,625			38,693		2,448		•	_	41,141
Total current liabilities	57,997		217,299		28,647		19,419		8,637		(72,361)	257,638		16,484		(4,877)		269,245
Notes payable, related party			527,348		•		27,425		-		(554,771)	-		-		•		-
Long-term debt, excluding current portion	644,520		52,878		25,354		1,179		11,270		(10,970)	724,231		28,744		-		752,975
Insurance deposits and related liabilities Liability for pension and other postretirement	•		54,616		465		155		240		-	55,476		40		•		55,516
plan benefits, excluding current portion			232,696		4,215		_		5,316			242.227		-				242,227
Other liabilities	-		85.577		1,107		1,405		3,310		-	88,089		38		-		242,227 88,127
Total liabilities	702,517		.170.412		57.788	_	49,583	_	25,463	_	(638,102)	1,367,661	_	45,306	_	(4,877)	_	1,408,090
Commitments and contingencies		-			•								_		_	<u> </u>		1, 11, 11, 11
Net assets																		
Net assets without donor restrictions	23,759		334,882		61.828		32,897		19,812		_	473,178		72,230		(21,306)		524,102
Net assets with donor restrictions	,,		86,898		4,964		4,640		7,400		-	103,902		33,971		(40)		137,833
Total net assets	23,759		421,780	_	66,792		37,537	_	27,212			577,080	_	106,201	_	(21,348)	_	661,935
Total liabilities and net assets	\$ 726,276	\$ 1	,592,192	\$	124,580	\$	87,120	5	52,675	5	(638,102)	\$ 1,944,741	\$	151,507	\$	(26,223)	<u>s</u>	2,070,025

(in thousands of dollars)	D-HH and Other Subsidiaries	\$	D-H and Subsidiaries		eshire and rbsidiaries		NLH and obsidiaries	****	AHHC and bsidiarles		APD		VNH and ubsidiaries	E	liminations	Cc	Health System onsolidated
Assets Current assets																	
Cash and cash equivalents	\$ 134,634	\$	23,094	\$	8,621	\$	9,982	\$	6,654	\$	12,144	\$	5,040	\$	-	\$	200,169
Patient accounts receivable, net Prepaid expenses and other current assets	11,964		176,981 144,755		17,183 5,520		8,302 5,276		5,109 2,294		7,996 4,443		3,657 488		(77 220)		219,228
Total current assets	146,598		344,830	_	31,324	_	23,560	_	14.057	_		_		_	(77,238)	_	97,502
	•		. ,		• • • • • • • • • • • • • • • • • •						24,583		9,185		(77,238)		516,899
Assets limited as to use Notes receivable, related party	8 554,771		635,028		17,438		12,821		11,862		9,612		19,355		-		706,124
Other investments for restricted activities	354,771 -		95,772		25,873		2.981		6,238		32		•		(554,771)		130.896
Property, plant, and equipment, net	36		445,829		70,607		42,920		19,065	_	25,725		3,139		•		607,321
Other assets	24,863		101,235		7,526		5,333		1,886		130		128		(32,316)		108,785
Total assets	\$ 726,276	<u> </u>	1,622,694	5	152,768	\$	87,615	<u> </u>	53,108	5	60,082	5	31,807	<u>-</u>	(664,325)	<u> </u>	2.070.025
Liabilities and Net Assets		_										_		_			
Current liabilities																	
Current portion of long-term debt	\$ -	\$	1,031	\$	810	\$	572	\$	245	\$	739	\$	67	\$	-	\$	3,464
Current portion of liability for pension and																	
other postretirement plan benefits Accounts payable and accrued expenses			3,311		20.052				2 222						-		3,311
Accrued compensation and related benefits	54,995		82,613 106,485		20,052 5,730		6,714 12,487		3,092 3,831		3,596 5,814		1,929		(77,238)		95,753
Estimated third-party settlements	3,002		24,411		5,730		9,655		1,625		2,448		1,229		-		125,576 41,141
Total current liabilities	57,997		217,851		26.592	_	19.428	_	8,793	_	12,597	_	3,225		(77,238)	_	269,245
Notes payable, related party	51,551		527.346		20,002		27.425		0,755		12,357		3,223		• • •		205,243
Long-term debt, excluding current portion	644,520		52,878		25.354		27,425 1,179		11,593		25,792		2,629		(554,771) (10,970)		752,975
Insurance deposits and related liabilities			54,616		465		155		241		23,792		2,029		(10,870)		55,516
Liability for pension and other postretirement			0.,0.0		,,,,		,,,,		,,		_				_		0.0,00
plan benefits, excluding current portion			232,698		4,215		-		5,316						_		242,227
Other liabilities			85,577		1,117	_	1,405				28		<u> </u>				88,127
Total liabilities	702,517		1,170,964	_	57,743	_	49,592		25,943		38,417		5,893	_	(642,979)		1,408,090
Commitments and contingencies											•						
Net assets																	
Net assets without donor restrictions	23,759		356,518		65,069		33,383		19,764		21,031		25,884		(21,306)		524,102
Net assets with donor restrictions			95,212		29,956		4,640		7,401		634		30		(40)		137,833
Total net assets	23,759		451,730		95,025		38,023		27,165		21,665		25,914	_	(21,346)		661,935
Total liabilities and net assets	\$ 726,276	\$	1,622,694	\$	152,768	\$	87,615	\$	53,108	5	60,082	5	31,807	5	(664,325)	5	2,070,025

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

(in thousands of dollars)	Dertmouth- Hitchcock Health	Oartmouth- Hitchcock	Cheshire Medical Center	Alice Peck Day Memorial	New London Hospital Association	Mt. Ascutney Hospital and Health Center	Eliminations	DH Obligated Group Subtotal	All Other Hon- Oblig Group Affiliates	Eliminations	Health System Consolidated
Operating revenue and other support Patient service revenue	_						_				
Contracted revenue	5.011	\$ 1,550,552 109,051	\$ 220,255 355	\$ 69,794	\$ 60,166	\$ 46,029 5,902	\$ -	\$ 1,976,796	\$ 22,527	· ·	\$ 1,999,323
Other operating revenue	21,128	186.852	3,407	1 748	4,261	5,902 2,289	(46,100) (22,076)	74,219 197,609	790	6	75,017
Net assets released from restrictions	369	11,556	732	137	177	2,209	(22,076)	12,995	13,386 1,110	(297)	210,698 14,105
Total operating revenue and other support	26,508	1,888,011	224,749	71,679	54,804	54,244	(68,176)	2,281,619	37,813	(289)	2,299,143
Operating expenses										(1.00)	
Salaries		868,311	107,671	37,297	30,549	26,514	(24,682)	1,045,660	15,785	1.106	1,082,551
Employee benefits		208,346	24,225	5,454	5,434	6,966	(3.763)	247,662	3.642	287	251.591
Medical supplies and medications	•	354,201	34,331	8,634	6,298	3,032	•	406,496	1,379	-	407,675
Purchased services and other	11,366	242,106	35,088	15,308	13,528	13,950	(21,176)	310,170	14,887	(1,622)	323,435
Medicaid enhancement tax	-	54,954	8,005	3,062	2,264	1,776	•	70,061	-		70,061
Depreciation and amortization	14	69,343	7,977	2,305	3,915	2,360	-	85,914	2,500		88,414
Interest	20,677	21,585	1,053	1,189	1,119	228	(20,850)	24,981	533		25,514
Total operating expenses	32,057	1,818,846	218,350	74,229	63,107	54,826	(70,471)	2,190,944	38,726	(229)	2,229,441
Operating (loss) margin	(5,549)	69,165	6,399	(2,550)	Y1,497	(582)	2,295	70,675	(913)	(60)	69,702
Nonoperating gains (losses) Investment income (tosses), net Other (losses) income, net Loss on early extinguishment of debt Loss on swep termination	3,929 (3,784)	32,193 1,586	227 (187)	469 30 (87)	834 (240)	623 279	(196) (2,097)	35,077 (4,413) (87)	1,975 791	60	40,052 (3,562) (87)
Total non-operating gains (losses), not	145	33,779	40	412	594	902	(2,295)	33,577	2,766		36,403
(Deficiency) excess of revenue over expenses	(5,404)	102,944	6,439	(2,138)	2.091	320	(2.283)	104,252	1,853		106,105
Net assets without donor restrictions Net assets released from restrictions Change in funded status of parasion and other	-	419	565		402	318		1,704	65		1,769
postretirement benefits	-	(65,005)	(7,720)	-		682		(72,043)			(72,043)
Not assets transferred to (from) affiliates	10,477	(16,360)	1,939	8,760	128	110	-	5,054	(5,054)	-	
Additional paid in capital	-	•	•				-	•			
Other changes in net assets	-	•	-	•	•	-	-	•	•	-	•
Change in fair value on interest rate swaps Change in funded status of interest rate swaps	<u> </u>			:			:		-	•	•
Increase in net assets without donor restrictions	\$ 5,073	\$ 21,998	\$ 1,223	\$ 6,622	\$ 2,621	\$ 1,430	5	\$ 38,967	\$ (3,136)	<u>s</u> -	\$ 35,831

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

(in thousands of dollars)	D-HH and Other Subsidiaries	D-H and Subsidiaries	Cheshire and Subsidiaries	NLH and Subsidiaries	MAHHC and Subsidiaries	APD and Subsidiaries	VNH and Subsidiaries	Eliminations	Health System Consolidated
Operating revenue and other support									
Patient service revenue	\$	\$ 1,580,552	,	\$ 60,166		\$ 69,794	\$ 22,528	-	\$ 1,999,323
Contracted revenue	5,010	109,842	355		5,902	•	•	(46,092)	75,017
Other operating revenue Net assets released from restrictions	21,128	188,775	3,549	4,260	3,868	10,951	540	(22,373)	210,698
Total operating revenue and other support	26.509	1,891,806	732 224,890	64,603	<u>26</u> 55,825	80,907	23,068		14,105
	20,305	1,031,000	224,090	04,003	33,023	60,907	23,008	(68,465)	2,299,143
Operating expenses									
Salaries Employee benefits	-	868,311	107,706	30,549	27,319	40,731	11,511	(23,576)	1,062,551
Medical supplies and medications	•	208,346	24,235	5,434	7,133	7,218	2,701	(3,476)	251,591
Purchased services and other	11,366	354,201 246,101	34,331 35,396	6,298 13,390	3,035	8,639	1,371	-	407,875
Medicaid enhancement tax	11,300	246,101 54,954	33,396 8,005	2.264	14,371 1,776	18,172 3,062	7,437	(22,798)	323,435
Depreciation and amortization	14	69,343	8,125	3,920	2,478	3,062 4,194	340	•	70,061 88,414
Interest	20.678	21,585	1,054	1,119	228	1,637	63	(20,850)	25,514
Total operating expenses	32,058	1,822,841	218.852	62,974	56,340	83,653	23,423	(70,700)	2,229,441
Operating (loss) margin	(5,549)	68,965	6,038	1,629	(515)	(2,746)		2,235	69,702
Non-operating gains (losses) Investment income (losses), net Other (losses) income, net Loss on early extinguishment of debt Loss on swap termination	3,929 (3,784)	33,310 1,586	129 (171)	785 (240)	645 288	469 31 (87)	983 765	(198) (2,037)	40,052 (3,562) (87)
Total nonoperating gains (losses), net	145	34,896	(42)	545	933	413	1.748	(2.235)	26 402
(Deficiency) excess of revenue over expenses	(5,404)	103.861	5,996	2,174	418	(2,333)		(2,235)	36,403 106,105
Net assets without donor restrictions Net assets released from restrictions Change in funded status of pension and other postretirement benefits Net assets transferred to (from) affiliates	10,477	484 (65,005) (16,360)	565 (7,720) 1,963	402	318 682 118	3,629	45		1,769
Additional paid in capital Other changes in net assets Change in fair value on interest rate swaps Change in funded status of interest rate swaps	- - -	- -	-	- - -	· ·	- -		- - -	: :
Increase in net assets without donor restrictions	\$ 5,073	\$ 22,980	\$ 804	\$ 2,704	\$ 1,538	\$ 1,296	\$ 1,438	s -	\$ 35,831

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

(in thousands of dollars)	Dartmouth- Hitchcock Health	Dartmouth- Hitchcock	Cheshire Medical Center	New London Hospital Association	Mt. Ascutney Hospital and Health Center	Eliminations	DH Obligated Group Subtotal	All Other Non Oblig Group Affiliates	Eliminations	Health System Consolidated
Operating revenue and other support	_					_			_	
Patient service revienue Provision for bad debts	s -	\$ 1,475,314 31,358	\$ 216,736 10,967			-	0 1,007,000		-	\$ 1,899,095
				1,554	1,440	·	45,319	2,048		47,387
Net patient service revenue	•	1,443,958	205,769	58,932	50,574	•	1,759,231	92,497	-	1,851,728
Contracted revenue	(2,305)	97,291	-		2,169	(42,870)	54,285	716	(32)	54,989
Other operating revenue	9,799	134,481	3,365	4,169	1,814	(10,554)	143,054	6,978	(1,086)	148,946
Net assets released from restrictions	<u>658</u>	11,605	620	52	44	. 	12,979	482		13,461
Total operating revenue and other support	8,152	1,687,313	209,754	63,153	54,601	(53,424)	1,969,549	100,673	(1,118)	2,069,104
Operating expenses				•						
Salaries	-	806,344	105,607	30,360	24,854	(21,542)	945,623	42,035	1,605	989,263
Employee benefits	•	181,833	28,343	7,252	7,000	(5,385)	219,043	10,221	419	229,683
Medical supplies and medications	•	289,327	31,293	6,161	3,055	-	329,836	10,195	-	340,031
Purchased services and other	8,509	215,073	33,065	13,587	13,960	(19,394)	264,800	29,390	(2,818)	291,372
Medicaid enhancement tax	•	53,044	8,070	2,659	1,744	•	65,517	2,175	-	67,692
Depreciation and amortization	23	66,073	10,217	3,934	2,030	-	82,277	2,501	•	84,778
Interest	8,684	15,772	1,004	981	224	(8,882)	17,783	1,039		18,822
Total operating expenses	17,216	1,627,486	217,599	64,934	52,867	(55,203)	1,924,879	97,556	(794)	2,021,641
Operating margin (loss)	(9,064)	59,847	(7,845)	(1,781)	1,734	1,779	44,670	3,117	(324)	47,463
Non-operating gains (losses)										
Investment income (losses), net	(26)	33,628	1,408	1,151	858	(198)	36,821	3,566	-	40,387
Other (losses) income, net	(1,364)	(2,599)	-	1,276	266	(1.581)	(4.002)	733	361	(2,908)
Loss on early extinguishment of debt	-	(13,909)	-	(305)	-	•	(14,214)		-	(14,214)
Loss on swap termination		(14,247)		. <u> </u>		<u>.</u>	(14,247)			(14,247)
Total non-operating gains (losses), net	(1,390)	2,873	1,408	2,122	1,124	(1,779)	4,358	4,299	361	9,018
(Deficiency) excess of revenue over expenses	(10,454)	62,720	(6,437)	341	2,858	•	49,028	7,416	37	56,481
Net assets without donor restrictions										
Net assets released from restrictions	_	16,038	-	4	252		16,294	19		16,313
Change in funded status of pension and other										
postretirement benefits	•	4,300	2,827	-	1,127	•	8,254	-	-	8,254
Net assets transferred to (from) affiliates	17,791	(25,355)	7,188	48	328	•	-	-	-	•
Additional paid in capital	-	-	-	-	•	-	-	58	(58)	•
Other changes in net assets	•		-	-	-	-	-	(185)	-	(185)
Change in fair value on interest rate swaps	•	4,190	-	•	-	-	4,190	•	-	4,190
Change in funded status of interest rate swaps		14,102		_	_		14,102			14,102
CHESTO SE INCOME SERVICE OF SERVICES (SEE SAMPLE)	\$ 7,337	\$ 75,995	\$ 3,578	\$ 393	\$ 4,565		17,102			17,102

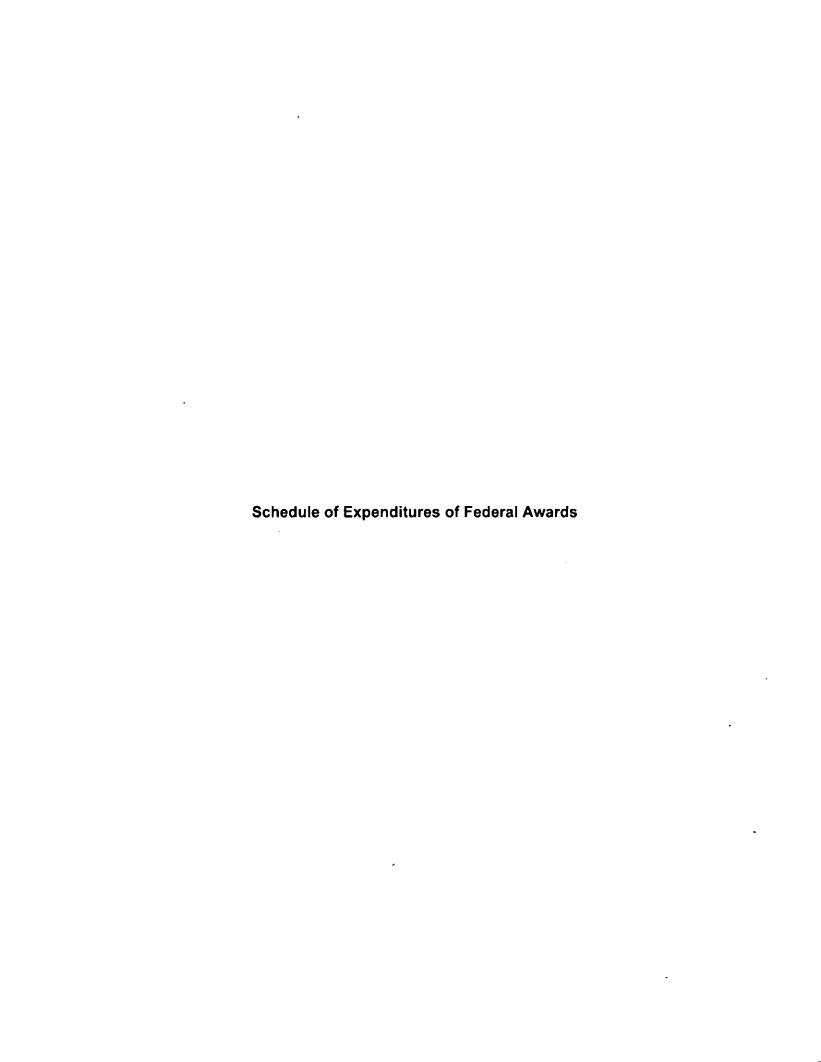
Dartmouth-Hitchcock Health and Subsidiaries Consolidating Statements of Operations and Changes in Net Assets Without Donor Restrictions Year Ended June 30, 2018

(in thousands of dollars)	D-HH and Other Subsidiaries	D-H and Subsidiaries	Cheshire and Subsidiaries	NLH and Subsidiaries	MAHHC and Subsidiaries	APD	VNH and Subsidiaries	Eliminations	Health System Consolidated
Operating revenue and other support	•							_	
Patient service revenue Provision for bad debts	\$ -	\$ 1,475,314 31,358	\$ 216,736 10,967		,	\$ 71,458 1,680	\$ 23,087 368	\$ -	\$ 1,899,095
Net patient service revenue		1,443,956	205,769	1,554 58,932	50,574	69,778	22,719		1,851,728
Contracted revenue	m 2051		203,709	30,532		09,770	22,118	-	, ,
Other operating revenue	(2,305) 9,799	98,007 137,242	4,061	4 100	2,169	4 807		(42,902)	54,969
Net assets released from restrictions	858	11,984	620	4,166 52	3,168 44	1,697 103	453	(11,640)	148,946
Total operating revenue and other support	8,152	1,691,189	210.450	63,150	55,955	71,578	23,172	(54 542)	13,461
	0,132	1,031,103	210,430	63,130	33,833	/1,5/6	23,172	(54,542)	2,069,104
Operating expenses Salaries		888 844	105 003	00.000					
Employee benefits	-	806,344	105,607	30,360	25,592	29,215	12,082	(19,937)	989,263
Medical supplies and medications	•	181,833 289,327	28,343 31,293	7,252 6,161	7,162 3,057	7,406 8,484	2,653 1,709	(4,966)	229,683
Purchased services and other	8.512	218,690	33,431	13.432	14,354	19.220	5.945		340,031
Medicaid enhancement tax	0,312	53,044	8.070	2,659	1.743	2.176	3,843	(22,212)	291,372 67,692
Depreciation and amortization	23	66,073	10.357	3,939	2.145	1,831	410	•	84,778
Interest	8,684	15,772	1,004	981	223	975	65	(8,882)	18,822
Total operating expenses	17,219	1,631,083	218,105	64,784	54,276	69,307	22,864	(55,997)	2,021,641
Operating (loss) margin	(9,067)	60,106	(7,655)	(1,634)	1,679	2,271	308	1,455	47,463
Nonoperating gains (losses)									
Investment income (losses), net	(26)	35,177	1,954	1,097	787	203	1,393	(198)	40,387
Other (losses) income, net	(1,364)	(2,599)	(3)	1,276	273	(223)		(1,220)	(2,908)
Loss on early extinguishment of debt	•	(13,909)	`-`	(305)		-	-	-	(14,214)
Loss on swap termination		(14,247)			<u>.</u>	-		-	(14,247)
Total non-operating gains (losses), net	(1,390)	4,422	1,951	2,068	1,080	(20)	2,345	(1,418)	9,018
(Deficiency) excess of revenue over expenses	(10,457)	64,528	(5,704)	434	2,739	2,251	2,653	37	56,481
Net assets without donor restrictions									
Net assets released from restrictions	-	16,058		4	251		-		16,313
Change in funded status of pension and other									
postretirement benefits	•	4,300	2,827	-	1,127	-	-	-	8,254
Net assets transferred to (from) affiliates	17,791	(25,355)	7,188	48	328	•		•	
Additional paid in capital	58	•	-	•	•	-	•	(58)	
Other changes in net assets	•	•	-	-	-	(185)		-	(185)
Change in fair value on interest rate swaps	•	4,190	-	-	-		• •	-	4,190
Change in funded status of interest rate swaps		14,102					. 	·	14,102
Increase (decrease) in net assets without donor restrictions	\$ 7,392	\$ 77.823	\$ 4,311	\$ 488	\$ 4,445	\$ 2,068	\$ 2,653	\$ (21)	\$ 99,155

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

1. Basis of Presentation

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



	CFDA	Award Number/pasa-through Identification Number	Funding Source	Pass-Through Entity	Total Expenditures	Amount Passed Through to Subreciplents
Federal Program Research and Development Cluster						
Department of Defense National Guard Military Operations and Maintenance (O&M) Projects	12.401	W81XWH1820078	D /			_
• • • • • • • • • • • • • • • • • • • •			Direct		\$ 234,630	<u> </u>
Military Medical Research and Development	12,420	W81XWH1810712	Direct		131,525	•
Military Medical Research and Development	12.420	R1143	Pass-Through	Trustees of Dertmouth College	2,055	.
					133,580	-
Department of Defense	12.RD	80232	Pass-Through	Creare, Inc.	48,275	
		·			414,485	-
Environmental Protection Agency						
Science To Achieve Results (STAR) Research Program	65,509	31220SUB52965	Pass-Through	University of Vermont	1,031	-
•					1,031	
Department of Health and Human Services						
Innovations in Applied Public Health Research	93.061	1 R01 TS000288	3 Direct		84,957	8,367
Environmental Health	93.113	6K23ES025781-06				0,301
Environmental Health	93.113	R1118	Oirect Pass-Through	Tourse of Dodougeth College	111,125	•
C.01010-02 (000)	BQ, 113	KILID	Pass-Intough	Trustees of Dartmouth College	5,087_	
					116,212	
NIEHS Superfund Hazardous Substances	93.143	R1099	Pass-Through	Trustees of Dertmouth College	6,457	-
Health Program for Toxic Substances and Disease Registry	93.161	AWD00010523	Direct		51,180	•
Research Related to Deathess and Communication Disorders National Research Service Award in Primery Care Medicine	93.173 93.186	6R21DC015133-03 T32HP32520	Direct		119,898	61,908
.,			⊾Direct		309,112	-
Research and Training in Complementary and Integrative Health	93.213	R1112	Pass-Through	Trustees of Dartmouth College	21,197	-
Research and Training in Complementary and Integrative Health Research and Training in Complementary and Integrative Health	93.213 93.213	R1187	Pass-Through	Trustees of Dartmouth College	446	-
Research and Training in Complementary and Integrative Health	93.213 93.213	12272 Not Provided	Pass-Through Pass-Through	Palmer College of Chiropractic	30,748	•
Commercial companies and suggested reports	33.213	Not Provided	Pass-tisough	Southern California University of Health	12,030	-
					64,421	
Research on Healthcare Costs, Quality and Outcomes	93,226	5P30HS024403	Direct	_	641,114	-
Research on Healthcare Costs, Quality and Outcomes Research on Healthcare Costs, Quality and Outcomes	93.226	R1128	Pass-Through	Trustees of Dartmouth College	6,003	=
Research on needlicare Costs, Clustry and Outcomes	93.226	R1146	Pass-Through	Trustees of Dartmouth College	4,696	
					651,813	.
Mental Health Research Grants	93.242	1K08MH117347-01A1	Direct		54,211	
Mental Health Research Grants	93.242	6K23MH116367-02	Direct		109,228	•
Mental Health Research Grants	93.242	6R01MH110965	Direct		220,076	84,823
Mental Health Research Grants Mental Health Research Grants	93.242 93.242	6T32MH073553-15 6R25MH068502-17	Direct		130,340	•
Mental Health Research Grants	93.242 93.242	6R25MH068502-17 6R01MH107625-05	Direct Direct		157,599	
Mental Health Research Grants	93.242	R1082	Pass-Through	Trustees of Dartmouth College	200,805 11,740	27,984
Mental Health Research Grants	93.242	R1144	Pass-Through	Trustees of Dertmouth College Trustees of Dertmouth College	11,740 5.897	•
Mental Health Research Grants	93,242	R1156	Pass-Through	Trustees of Dertmouth College	4,721	<u>.</u>
					894,617	112,787
					294,017	

	CFDA	Award Numberpass-through identification Number	Funding Source	Pass-Through Entity	Total Expenditures	Amount Passed Through to Subrecipients
Drug Abuse and Addiction Research Programs	93.279	6R01DA034699-05	Direct		390,547	90,965
Drug Abuse and Addiction Research Programs	93.279	6R21DA044501-03	Direct		118,741	
Drug Abuse and Addiction Research Programs	93,279	6R01DA041416-04	Direct		135,687	62,277
Drug Abuse and Addiction Research Programs	93.279	R1105	Pass-Through	Trustees of Dartmouth College	11,957	
Drug Abuse and Addiction Research Programs	93.279	R1104	Pass-Through	Trustees of Dartmouth College	4,109	-
Drug Abuse and Addiction Research Programs	93.279	R1192	Pass-Through	Trustees of Dartmouth College	5,059	
					666,200	153,262
Discovery and Applied Research for Technological Innovations to						
Improve Human Health	93.286	6K23EB026507-02	Direct		98,499	9,582
Discovery and Applied Research for Technological Innovations to						
Improve Human Health	93.286	6R21EB021458-03	Direct		23,293	-
Discovery and Applied Research for Technological Innovations to						
Improve Human Health	93.286	R1103	Pass-Through	Trustees of Dartmouth College	16,635	•
Discovery and Applied Research for Technological Innovations to						
Improve Human Health	93.286	5R21EB024771-02	\ Pass-Through	Trustees of Dartmouth College	5,938	
•					144,365	9,582
National Center for Advancing Translational Sciences	93,350	R1113	Pass-Through	Trustees of Dartmouth College	342,790	•
21st Century Cures Act - Beau Biden Cancer Moonshot	93,353	1204501	Pass-Through	Once Farber Cancer Institute	166,421	
Cancer Cause and Prevention Research	93.393	1R01CA225792	Direct		54,351	_
Cancer Cause and Prevention Research	93,393	R21CA227776A	Direct		28.540	
Cancer Cause and Prevention Research	93.393	R01CA229197	Direct		65,701	
Cancer Cause and Prevention Research	93,393	R1127	- Pass-Through	Trustees of Dartmouth College	8.035	•
Cancer Cause and Prevention Research	93.393	R1097	Pass-Through	Trustees of Dertmouth College	5.870	
Cancer Cause and Prevention Research	93.393	R1109	Pass-Through	Trustees of Dartmouth College	1,984	
Cancer Cause and Prevention Research	93.393	DHMCCA222648	Pass-Through	The Pennsylvania State University	3,173	_
Cancer Cause and Prevention Research	93.393	R44CA210810	Pass-Through	Cairn Surpical LLC	38.241	
					203,995	
Cancer Detection and Diagnosis Research	93,394	4R00CA190690-03	Direct .		1,717	
Cancer Detection and Diagnosis Research	93,394	6R37CA212187-03	Direct		108,110	2.907
Cancer Detection and Diagnosis Research	93,394	6R03CA219445-03	Oirect		18,880	-,
Cancer Detection and Diagnosis Research	93.394	R1079	Pass-Through	Trustees of Dartmouth College	23.031	
Cancer Detection and Diagnosis Research	93.394	R1060	Pass-Through	Trustees of Dartmouth College	23.031	
Cancer Detection and Diagnosis Research	93.394	R1086	Pass-Through	Trustees of Dertmouth College	6.772	
Cancer Detection and Diagnosis Research	93.394	R1096	Pass-Through	Trustees of Dertmouth College	1.174	_
Cancer Detection and Diagnosis Research	93.394	R1124	Pass-Through	Trustees of Dartmouth College	83.174	
-				· 	263,889	2,907
Cancer Treatment Research	93,395	1UG1CA233323-01	Direct		14,675	•
Cancer Treatment Research	93.395	6U10CA180854-06	Direct		27.790	
Cancer Treatment Research	93.395	DAC-194321	Pass-Through	Mayo Clinic	36,708	

	CFDA	Award Number/pess-through identification Number	Funding Source	Pass-Through Entity	Total Expenditures	Amount Passed Through to Subrecipients
Cancer Treatment Research Cancer Treatment Research	93.395 93.395	R1067 110408	Pass-Through Pass-Through	Trustees of Dartmouth College Brigham and Women's Hospital	2,630 20,430	
	55,555	110-00	1 aas-1 woogn	Crighten and Voltici a riceptal	102,233	
Cancer Centers Support Grants	93,397	R1126	Pass-Through	Trustees of Derimouth College	95,624	<u>_</u>
Cardiovascular Diseases Research			•	Trustees of December Coalgo		•
Cardiovascular Diseases Research	93.837 93.837	1UM1HL147371-01 7K23HL142835-02	Direct Direct		11,774 65,544	-
Canada and a second control of the c	100,00	77237E142833402	Descri		77,318	
Lung Diseases Research			-			
Arthritis, Musculoskeletal and Skin Diseases Research	93.838	6R01HL122372-05	Direct		205,920	6,664
Diabetes, Digestive, and Kidney Diseases Extramural Research	93,848 93,847	6T32AR049710-16 R1098	Direct	T	73,049	
. •	93,047	K1090	Pass-Through	Trustees of Dertmouth College	70,736	704
Extramural Research Programs in the Neurosciences and Neurological Disorders Extramural Research Programs in the Neurosciences	93.853	5R01NS052274-11	Direct		50,412	-
and Neurological Disorders	93.853	16-210950-04	:Direct		18,016	-
					68,428	•
Allerry and Infectious Diseases Research	93,855	R1081	Pass-Through	Trustees of Dartmouth College	3,787	
Allergy and Infectious Diseases Research	93.855	RES513934	Pass-Through	Case Western Reserve University	4,170	
Allergy and Infectious Diseases Research	93,855	R1155	Pass-Through	Trustees of Dartmouth College	14,582	-
				-	22,539	
Biomedical Research and Research Training	93.859	R1100	Pass-Through	Trustees of Dartmouth College	14,901	
Biomedical Research and Research Training	93.859	R1141	Pass-Through	Trustees of Dartmouth College	587	
Biomedical Research and Research Training	93.859	R1145	Pass-Through	Trustees of Dartmouth College	241	
			₹		15,729	
Child Health and Human Development Extramural Research	93.865	5P2CHD086841-04	Direct		127,400	10,132
Child Health and Human Development Extramural Research	93.865	6UG1OD024948-03	Direct		250,914	10,132
Child Health and Human Development Extramural Research	93.865	6R01HD067270	Direct		314,058	223,885
Child Health and Human Development Extramural Research	93.865	R1119	Pass-Through	Trustees of Dartmouth College	13,264	
Child Health and Human Development Extramural Research	93,865	51460	Pass-Through	Univ of Arkansas for Medical Sciences	4,595	
					720,332	234,017
Aging Research	93.866	6K23AG051681-04	Direct		76,377	2,883
Aging Research	93.866	R1102	Pass-Through	Trustees of Dartmouth College	8,285	2,540
			_	•	84,682	2.883
Vision Research	93.867	6R21EY028677-02	Direct		28,751	3,149
Medical Library Assistance	93.879	R1107	Pass-Through	Trustees of Dartmouth College	4.273	-,
Medical Library Assistance	93,679	R1190	Pasa-Through	Trustees of Dartmouth College	1,244	-
•				···	5,517	<u>-</u>
International Research and Research Training	93,989	R1123	Pass-Through	Trustees of Dartmouth College		
International Research and Research Training	93,989	6R25TW007893-09	Pass-Through	Fogarty International Center	5,936 96,327	85 007
			· are tracer	· Almai - vice properties Admitted		85,097
					102,263	65,097

	CFDA	Award Number/pass-through Identification Number	Funding Source	Pass-Through Entity	Total Expenditures	Amount Passed Through to Subrecipients
Department of Health and Human Services	93,RD		Pass-Through	Leidos Biomedical Research, Inc.	201,551	
Total Department of Health and Human Services					5,970,977	663,327
Total Research and Development Cluster					6,386,493	663,327
Medicaid Cluster						
Medical Assistance Program	93.778	SNI-9H 2-18-19	Pass-Through	Southern New Hampshire Health	131,775	
Medical Assistance Program	93,778	Not Provided	Pass-Through	NH Dept of Health and Human Services	1,453,796	
Medical Assistance Program	93.778	RFP-2017-0COM-01-PHYSI-01	Pass-Through	NH Dept of Health and Human Services	3,108,149	
Medical Assistance Program	93.778	03420-7235S	Pass-Through	Vermont Department of Health	59,391	
Medical Assistance Program	93,778	03410-2020-19	Pass-Through	Vermont Department of Health	118,786	
Total Medicald Cluster					4,869,897	<u> </u>
Highway Safety Chuster						
State and Community Highway Safety	20.600	19-266 Youth Operator	Pass-Through	NH Highway Safety Agency	66,660	_
State and Community Highway Safety	20.600	19-266 BUNH	Pass-Through	NH Highway Safety Agency	76,915	_
State and Community Highway Safety	20.600	19-266 Statewide CPS	Pass-Through	NH Highway Safety Agency	82,202	•
Total Highway Safety Cluster	10,000	19-200 044404 01 0	· uss-imough	Willingtoway cancey regardly	225,777	<u>-</u>
Other Sponsored Programs Department of Justice Crime Victim Assistance Improving the Investigation and Prosecution of Child Abuse and the	16.575	2015-VA-GX0007	≓Pase-Through	New Hampshire Department of Justice	237,692	
Regional and Local Children's Advocacy Centers	18,758	1-CLAR-NH-SA17	Pass-Through	National Children's Alliance	1,448	-
•			•		239,140	
Department of Education Race to the Top	84,412	03440-34119-18-ELCG24	Peas-Through	Vermont Dept for Children and Families	115,094 115,094	
Department of Health and Human Services Hospital Preparedness Program (HPP) and Public Health Emergency						
Preparedness (PHEP) Aligned Cooperative Agreements	93.074	Not Provided	Pass-Through	NH Dept of Health and Human Services	69,945	
Blood Disorder Program: Prevention, Surveillance, and Research	93,080	GENFD0001588485	Pass-Through	Boston Children's Hospital	18,263	
Maternal and Child Health Federal Consolidated Programs	93.110	6 T73MC323930101	Direct		652,997	591,411
Maternal and Child Health Federal Consolidated Programs	93.110	0253-6545-4609	Pase-Through	Icahn School of Medicine at Mount Sinai	19,548	
					672,545	591,411
Emergency Medical Services for Children Centers for Research and Demonstration for Health Promotion	93,127	7 H33MC323950100	Direct		137,067	
and Disease Prevention	93.135	R1140	Pass-Through	Trustees of Dertmouth College	449,757	•
HIV-Related Training and Technical Assistance	93,145	Not Provided	Pass-Through	University of Massachusetts Med School	3,242	
Coordinated Services and Access to Research for Women, Infants, Children	93.153	H12HA31112	Direct		391,829	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance Substance Abuse and Mental Health Services Projects of	93.243	7H79SM063584-01	Direct		24,313	
Regional and National Significance Substance Abuse and Mental Health Services Projects of	93.243	RFP-2018-DPHS-01-REGION-1	Pass-Through	NH Dept of Health and Human Senices	55,361	•
Regional and National Significance Substance Abuse and Mental Health Services Projects of	93.243	Not Provided	Pass-Through	Vermont Department of Health	227,437	•
Regional and National Significance	93,243	03420-A19008S	Pass-Through	Vermont Department of Health	126,764	
• • • • • • • • • • • • • • • • • • •					433,875	
Drug Free Communities Support Program Grants	93.276	5H79SP020382	Direct	•	126,464	
Department of Health and Human Services	93.528	RFP-2018-DPHS-01-REGION-1	Pasa-Through	NH Dept of Health and Human Services	29,838	:

	CFDA	Award Number/pass-through Identification Number	Funding Source	Pass-Through Entity	Total Expenditures	Amount Passed Through to Subrecipients
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632	19-029	Pass-Through	University of New Hampshire	2.811	
- ,	93,652	AW000009303	-	Cinding of New Flampaire	· ·	-
Adoption Opportunities Adoption Opportunities	93.652 93.652	RFP-2018-0PHS-01-REGION-1	Direct Pass-Through	NH Dept of Health and Human Services	32,384 110,524	•
Product approximation	•0.000	741-2010-01-10-01-12-01-11	rass-moogn	The Dept of French and Franchis Services	142,900	
Preventive Health and Health Services Block Grant funded solely						-
with Prevention and Public Health Funds (PPHF)	93,758	RFP-2018-DPHS-01-REGION-1	Pass-Through	NH Dept of Health and Human Services	343,297	_
University Centers for Excellence in Developmental Disabilities	*****					
Education, Research, and Service	93.761	90FP\$G0019	Direct		134,524	-
Oploid STR	93.788	RFP-2018-BOAS-05-INTEG	Pass-Through	NH Dept of Health and Human Services	954,356	61,208
Oploid STR	93.788	2019-BDAS-05-ACCES-04	Pass-Through	NH Dept of Health and Human Services	161,164	
Oploid STR	93.788	SS-2019-BDAS-05-ACCES-02	Pass-Through	NH Dept of Health and Human Services	243,747	
					1,359,267	61,208
Organized Approaches to Increase Colorectal Cancer Screening	93,800	5 NUSBDP008086	. Direct		912,937	_
Hospital Preparedness Program (HPP) Ebols Preparedness	93.817	03420-6755S	Pass-Through	Vermont Department of Health	2,347	•
Maternal, Intant and Early Childhood Home Visiting Grant	93.870	03420-8951S	Pass-Through	Vermont Department of Health	99.841	
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	03420-07623	Pass-Through	Vermont Department of Health	178,907	_
•			-	•	278,748	-
National Bioterrorism Hospital Preparedness Program	93,889	03420-7272\$	Pass-Through	Vermont Department of Health	2,786	
Rural Health Care Services Outreach, Rural Health Network Develop				•	•	
and Small Health Care Provider Quality Improvement	93.912	6 D06RH31057-02-03	Direct		138,959	-
Grants to Provide Outpatient Early Intervention Services with Respect to						
HfV Disease	93.915	1 H76HA31654-01-00	Direct		273,686	
Block Grants for Community Mental Health Services	93.958	9224120	Pasa-Through	NH Dept of Health and Human Services	2,490	•
Block Grants for Community Mental Health Services	93.958	RFP-2017-DBH-05-FIRSTE	Pass-Through	NH Dept of Health and Human Services	32,625	
					35,123	
Block Grants for Prevention and Treatment of Substance Abuse	93.959	05-95-49-491510-2990	Pass-Through	NH Dept of Health and Human Services	69,276	-
Block Grants for Prevention and Treatment of Substance Abuse	93,959	Not Provided	Pass-Through	Foundation for Healthy Communities	54,356	-
Block Grants for Prevention and Treatment of Substance Abuse	93,950	05-95-49-491510-2990	Pass-Through	Foundation for Healthy Communities	1,695	-
Block Grants for Prevention and Treatment of Substance Abuse	93,959	03420-A18033S	Pass-Through	Vermont Department of Health	59,204	
					184,531	
PPHF Geriatric Education Centers	93,969	U10HP32519	Direct		728,055	
Department of Health and Human Services	93.001	RFP-2018-DPHS-05-INJUR	Pass-Through	NH Highway Safety Agency	80,107	
Department of Health and Human Services	93.U02	Not Provided	Pass-Through	NH Dept of Health and Human Services	48,489	
Department of Health and Human Services	93.003	Not Provided	Pass-Through	NH Dept of Health and Human Services	56,419	•
Department of Health and Human Services	93.U04	Not Provided	Pass-Through	NH Dept of Health and Human Services	37,009	•
Department of Heelth and Human Services	93.005	Not Provided	Pass-Through	NH Dept of Health and Human Services	39,553	•
Department of Health and Human Services	93,U06	Not Provided	Pass-Through	County of Cheshire	213,301	
					474,978	
orporation for National and Community Service AmeriCorps	94,005	17ACHNH0010001	Once There are	Mahamban Mili	70.000	
Period No. (pe	24.000	TACAMADO 10001	Pass-Through	Volunteer NH	72,297	
					72,297	-
otal Other Programs					7,774,313	652,619
otal Federal Awards and Expenditures					\$ 19,258,480	\$ 1,315,946

1. Basis of Presentation

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

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

2. Indirect Expenses

Indirect costs are charged to certain federal grants and contracts at a federally approved predetermined indirect rate, negotiated with the Division of Cost Allocation and therefore we do not use the de minimus 10% rate. The predetermined rate provided for the year ended June 30, 2019 was 29.3%. Indirect costs are included in the reported federal expenditures.

3. Related Party Transactions

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

Part II
Reports on Internal Control and Compliance



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

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

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

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Health System's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Health System's internal control. Accordingly, we do not express an opinion on the effectiveness of the Health System's internal control.

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

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



Compliance and Other Matters

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

Purpose of this Report

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

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Boston, Massachusetts November 26, 2019



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

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

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Health System's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Health System's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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



Opinion on Each Major Federal Program

In our opinion, Dartmouth-Hitchcock Health and its subsidiaries complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

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

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

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

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

Boston, Massachusetts March 31, 2020

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Part III
Findings and Questioned Costs

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

I. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued Unmodified opinion

Internal control over financial reporting

Material weakness (es) identified? No Significant deficiency (ies) identified that are not

considered to be material weakness (es)? None reported Noncompliance material to financial statements No

Federal Awards

Internal control over major programs

Material weakness (es) identified? Significant deficiency (ies) identified that are not considered to be material weakness (es)? None reported

Type of auditor's report issued on compliance for major Unmodified opinion

programs

Audit findings disclosed that are required to be reported

in accordance with 2 CFR 200.516(a)?

Identification of major programs

CFDA Number Name of Federal Program or Cluster Various CFDA Numbers Research and Development

No

No

93.800 Organized Approaches to Increase

Colorectal Cancer Screening 93.788 Opiod STR

93.110 Maternal and Child Health Federal

Consolidated Programs

Dollar threshold used to distinguish between Type A and Type B programs \$750,000

Auditee qualified as low-risk auditee? Yes

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

II. Financial Statement Findings

None Noted

III. Federal Award Findings and Questioned Costs

None Noted

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

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

GRANT AGREEMENT

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

1. Identification and Definitions.			
1.1. State Agency Name		1.2. State Agency Address	
New Hampshire Department of Justice		33 Capitol Street, Concord, NH 03301	
1.3. Subrecipient Name		1.4. Subrecipient Address	
Merrimack County Child Advocacy Center		333 Daniel Webster Highway, Boscawen, NH 03303	
1.5 Subrecipient Phone #	1.6. Account Number	1.7. Completion Date	1.8. Grant Limitation
603-796-6855	02-20-20-200010-2601-0 73-500580	06/30/2023	³ 18,000.00
1.9. Grant Officer for State Agency		1.10. State Agency Telephone Number	
Kathleen Carr		(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	
RLC. Q		Kos f. hunnigh	
Subrecipient Signature 2 17 Appl	icable	Name & Title of Subrecipient Signor 2 If Applicable	
1.13. Acknowledgment: State of New Hampshire, Countral 1.13. Acknowledgment: State of New Hampshire, Countral 1.12. Acknowledgment: State of New Hampshire, Countral 1.12. Acknowledgment: State of New Hampshire, Countral 1.13. Ackno			
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.			
A AN A Consture of Notary Public or Justice of the Posco			
Comments of the second of the			
Myssion of he will the Warrent			
The State of Notary Public or Justice of the Rouse			
1.15. Name & Title of State Agency Signor(s)			
Kathleen Carr, Director of Administration			
1.16. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)			
By: Takhmina Rakhmatova General, On: // 7/28/2021			
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").

Rev. 9/2015

Page 1 of 8

Subrecipient Initial(s)

- AREA COVERED. Except as otherwise specifically provided for herein, the 9.2. Subrecipient shall perform the Project in, and with respect to, the State of New Hampshire
- EFFECTIVE DATE: COMPLETION OF PROJECT.
- This Agreement, and all obligations of the parties hereunder, shall become 9.3. 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 9.4. 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"),
- GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT. 9.5.
- The Grant Amount is identified and more particularly described in EXHIBIT B, 5.t.
- The manner of, and schedule of payment shall be as set forth in EXHIBIT B.
- 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.
- 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, 11. incurred by the Subrecipient in the performance hereof, and shall be the only, 11.1. and the complete, compensation to the Subrecipient for the Project. The State shall have no liabilities to the Subrecipient other than the Grant Amount.
- Notwithstanding anything in this Agreement to the contrary, notwithstanding unexpected circumstances, in no event shall the total of all 11.1.2 payments authorized, or actually made, hereunder exceed the Grant limitation 11.1.3 set forth in block 1.8 of these general provisions.
- COMPLIANCE BY SUBRECIPIENT WITH LAWS AND REGULATIONS, 11.2. 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.
- *RECORDS and ACCOUNTS.
- 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 11.2.2 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.
- 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 11.2.4 permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data 12. (as that term is hereinafter defined), and other information relating to all matters 12.1. 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
- PERSONNEL
- The Subrecipient shall, at its own expense, provide all personnel necessary to 12.2. 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.
- The Subrecipient shall not hire, and it shall not permit any subcontractor, 12.3. subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.
 - The Grant Officer shall be the representative of the State hereunder. In the event 12.4. of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.
- DATA: RETENTION OF DATA: ACCESS.
- As used in this Agreement, the word "data" shall mean all information and 13. 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.

Page 2 of 8

- 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 numose whatsoever.
- No data shall be subject to copyright in the United States or any other country by anyone other than the State.
 - 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.
- 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.
 - 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.
- EVENT OF DEFAULT: REMEDIES.
- 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
- Failure to perform the Project satisfactorily or on schedule; or
- Failure to submit any report required hereunder; or
- Failure to maintain, or permit access to, the records required hereunder; or
- 11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.
- Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:
- 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
- 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
- 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 Lag
- Treat the agreement as breached and pursue any of its remedies at law, or in equity, or both.
- TERMINATION.
- 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.
- 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.
- 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
- Notwithstanding enything 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.
- 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

Subrecipient Initial(s):

Date: 777

- 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 18. 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.
- ASSIGNMENT AND SUBCONTRACTS. The Subrecipient shall not assign, or otherwise transfer any interest in this Agreement without the prior written 19. 15. 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.
- INDEMNIFICATION. The Subrecipient shall defend, indemnify and hold 20. 16. 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 21. 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.
- INSURANCE AND BOND. 17.
- 17.1 The Subrecipient shall, at its own expense, obtain and maintain in force, or 23. shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the
- Statutory workmen's compensation and employees liability insurance for all 24. 17.1.1 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

Page 3 of 8

- personal interest or the interest of any corporation, partnership, or association 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.
 - 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.
 - 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.
 - 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.
 - 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 assignces. 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 intend of the parties hereto.
 - 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.
 - 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.
 - SPECIAL PROVISIONS. The additional provisions set forth in Exhibit C hereto are incorporated as part of this agreement.

Subrecipient Initial(s):

EXHIBIT.A

-SCOPE OF SERVICES-

- Merrimack County Child Advocacy Center as Subrecipient shall receive a subgrant from the New Hampshire Department of Justice (DOJ) for the Child Advocacy Center expenses and services for forensic child advocacy interviews provided by the Subrecipient.
- 2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in Exhibit B. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.
- 3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation should be maintained for at least three (3) years after the close of the grant.
- 4. Subrecipient shall be required to submit an annual grant application to the DOJ for review and compliance.
- 5. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
- All correspondence and submittals shall be directed to: NH Department of Justice
 Grants Management Unit
 33 Capitol Street
 Concord, NH 03301
 603-271-1261 or Tanya.pitman@doj.nh.gov

Page 4 of 8

Subrecipient Initials

Date WM

EXHIBIT_B

-METHOD OF PAYMENT-

- 1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT A.
- 2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.
- 3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form P-37 section 1.8.
 - 3a. The Subrecipient shall be awarded an amount not to exceed \$9,000 of the total Grant Limitation from Governor and Council approval through 06/30/22, with approved expenditure reports. This shall be contingent on continued state funding appropriation and program performance.
 - 3b. The Subrecipient shall be awarded an amount not to exceed \$9,000 of the total Grant Limitation from Governor and Council approval or 07/01/22, whichever is later, through 06/30/23, with approved expenditure reports. This shall be contingent on continued state funding appropriation and program performance.
- 4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval, nor after 06/30/23.

Page 5 of 8

Subrecipient Initials

Date 7 20 1

DOJ State Funding

SPECIAL CONDITIONS

- 1. The Subrecipient authorizes the New Hampshire Department of Justice (DOJ) and its representatives, access to and the right to examine all records, books, paper or documents related to this subgrant.
- 2. Discrimination Findings The Subrecipient assures that in the event that a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the ground of race, religion, national origin, sex, or disability against a recipient of victim assistance formula funds under this award, the recipient will forward a copy of the findings to the DOJ.
- The Subrecipient understands that subgrants are funded for the grant award period noted on the grant award document. No guarantee is given or implied of subsequent funding in future years.
- 4. The Subrecipient agency agrees that, should they employ a former member of the DOJ that employee or their relative shall not perform work on or be billed to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the DOJ for the life of the subgrant without the express approval of the DOJ.
- 5. The Subrecipient agrees that all services will be provided at no charge to victims unless a program income waiver is obtained from the DOJ. If permission to generate program income is granted, the Subrecipient agrees that there must be a sliding scale that starts at zero, and that all program income will be totally expended on grant allowable activities by the end of the funding cycle.
- 6. Equipment purchased with this subgrant shall be listed by the Subrecipient on the agency inventory. The inventory must include the item description, serial number, cost, percentage of state funds, and location.
- 7. The Subrecipient agrees that if a financial audit of the agency is performed, whether it be an audit under 2 CFR or not, the Subrecipient agrees to provide a copy of the audit and any associated management letters to the DOJ, Grants Management Unit. The Single Audit report must be submitted to the Grants Management Unit within 9 months after the Subrecipient's year-end or one month after the issuance of the audit.

Page 7 of 8

Subrecipient Initials

Date

-SPECIAL PROVISIONS-

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

Page 6 of 8

Subrecipient Initials

Date .;

- 8. The Subrecipient, if a non-profit organization, agrees to make its financial statements available online (either on the Subrecipient's website, or the DOJ's, or another publicly available website). Organizations that have Federal 501 (c) 3 tax status are considered in compliance with this requirement, with no further action needed, to the extent that such organization files IRS Form 990 or similar tax document (e.g., 990-EZ), as several sources already provide searchable online databases of such financial statements.
- 9. The Subrecipient, if a non-profit organization, must certify their non-profit status by submitting a statement to DOJ: 1) affirmatively asserting that the recipient is a nonprofit organization and 2) indicating that the Subrecipient has on file and available upon audit one of the following:
 - A copy of the organization's 501 (c) 3 designation letter, or:
 - A letter from the State of NH stating that the Subrecipient is a non-profit organization operating within the state, or:
 - A copy of the sub-grantee's state certificate of incorporation that substantiates its non-profit status

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

I have read and understand all 9 special conditions contained in this document:

Ross L. Cunningham	1. County Administrator
Name and Title of Authorized Representative	A Ni
16-0-	7/0/21
Signature	Date
Merrimack County	<u> </u>
Name and Address of Agency	

Page 8 of 8

Subrecipient Initials Date 7/w/K

CERTIFICATE OF AUTHORITY for County of MERRIMACK

- I, Tara Reardon, Chair of the Merrimack County Board of Commissioners, do hereby certify that:
 - 1. The Board of Commissioners authorizes the County Administrator to execute any documents which may be necessary to enter into contracts between the New Hampshire Department of Justice and the Merrimack County Child Advocacy Center;
 - 2. This authorization was in full force and effect on the date the contract was signed by the county representative, Ross L. Cunningham, and is in effect for at least thirty days beyond that date;
 - 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:

Ross L. Cunningham	
IN WITNESS WHEREOF, I have hereunto set my hand as the Composition of July, 2021.	mission Chair this20th day
يرو در مد ال	Ju
	Tara Reardon, Board Chair
	Merrimack County Commissioners
STATE OF NEW HAMPSHIRE COUNTY OF MERRIMACK On this the day, month of July, 2021 before me undersigned officer, personally appeared Tara Reardon who acknowledge and being authorized instrument for the purpose therein contained.	nowledged herself to be the Chair of the
IN WITNESS WHEREOF, I hereunto set my official seal.	Hustice-of the Resce/Notary Public
Commission Expiration Date:	3.20.2025



CERTIFICATE OF COVERAGE

The New Hampshire Public Risk Management Exchange (Primex³) is organized under the New Hampshire Revised Statutes Annotated, Chapter 5-8, Pooled Risk Management Programs. In accordance with those statutes, its Trust Agreement and bylaws, Primex³ is authorized to provide pooled risk management programs established for the benefit of political subdivisions in the State of New Hampshire.

Each member of Primex³ is entitled to the categories of coverage set forth below. In addition, Primex³ may extend the same coverage to non-members. However, any coverage extended to a non-member is subject to all of the terms, conditions, exclusions, amendments, rules, policies and procedures that are applicable to the members of Primex³, including but not limited to the final and binding resolution of all claims and coverage disputes before the Primex³ Board of Trustees. The Additional Coverage Party's per occurrence limit shall be deemed included in the Mamber's per occurrence limit, and therefore shall reduce the Member's limit of liability as set forth by the Coverage Documents and Declarations. The limit shown may have been reduced by claims paid on behalf of the member. General Liability coverage is limited to Coverage A (Personal Injury Liability) and Coverage B (Property Damage Liability) only, Coverage's C (Public Officials Errors and Omissions), D (Unfair Employment Practices), E (Employee Benefit Liability) and F (Educator's Legal Liability Claims-Made Coverage) are excluded from this provision of coverage.

The below named entity is a member in good standing of the New Hampshire Public Risk Management Exchange. The coverage provided may, however, be revised at any time by the actions of Primex³. As of the date this certificate is issued, the information set out below accurately reflects the categories of coverage established for the current coverage year.

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

Participating Member:	C	Company Affording Coverage:					
Merrimack County 333 Daniel Webster Highway Suite 2 Boscawen, NH 03303	604	, B	NH Public Risk Management Exchange - Primex ³ , Bow Brook Place 46 Donovan Street Concord, NH 03301-2624				
Type of Coverege Da	Effective Date	Expiration Det	Limite NH Statutory Limit	May Apply, If Not 💥			
X General Liability (Occurrence Form)	1/1/2021	1/1/2022	Each Occurrence	\$ 5,000,000			
Professional Liability (describe)		,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	General Aggregate	\$.5(000,000			
Claims Occurrence	,		Fire Damage (Any one fire)				
		جويد والاختراج إدرا	Med Exp (Any one person)	The second section of the second section is a second section of the second section section is a second section			
Automobile Liability Deductible Comp and Coll: \$1,000	1		Combined Single Limit (Each Accident)	lv			
Any auto			- Aggregate	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\			
X Workers' Compensation & Employers' Liability	/ 1/1/2021	1/1/2022	X Statutory				
			Each Accident	\$2,000,000			
			Disease — Each Employee	\$2,000,000			
·	e E	· · · · · · · · · · · · · · · · · · ·	Disease — Policy Limit				
Property (Special Risk Includes Fire and Theft)			Blanket Limit, Reptacement Cost (unless otherwise stated)				
Description: Proof of Primex Member coverage only.							
CERTIFICATE HOLDER: Additional Covered Party Loss Payee Primex3 - NH Public Risk Management Exchange							
		B;	y: Wary Beth Percett				
NH Department of Justice 33 Capitol St Concord, NH 03301	Di	Date: 4/7/2021 mpurcell@nhprimex.org Please direct inquires to: Primex* Claims/Coverage Services 603-225-2841 phone					

GRANT AGREEMENT

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

GENERAL PROVISIONS

1. Identification and Defin	itions.					
1.1. State Agency Name	1.2. State Agency Address					
New Hampshire Departn	33 Capitol Street, Concord, NH 03301					
1.3. Subrecipient Name		1.4. Subrecipien	Address			
Child Advocacy Center	of Coos County, Inc.	278 Main Str	eet, Lanca	ster NH 03584		
1.5 Subrecipient Phone #	1.6. Account Number	1.7. Completion	Date	1.8. Grant Limitation		
(603) 788-8201	02-20-20-200010-2601-0 73-500581	06/30/2023		18,000.00		
1.9. Grant Officer for State Age	ncy	1.10. State Agen	cy Telephone	Number		
Kathleen Carr		(603) 271-36	58			
"By signing this form we certify including if applicable RSA 31:		y public meeting r	equirement fo	r acceptance of this grant,		
1.11. Subrecipient.Signature 1	$\overline{}$	1.12. Name & T	itle of Subreci			
Luibus, C.	Treaton	Kmberlu	A. Pres	ton / Kirector		
Subrecipient Signature 2 If Applicable Name & Title of Subrecipient Signor 2 If Applicable						
1.13. Acknowledgment: State of on , before the unders satisfactorily proven) to be the p document in the capacity indicates.	signed officer, personally appear person whose name is signed in l	ed the person iden block 1.11., and ac	tified in block knowledged t	1.12., known to me (or hat he/she executed this		
(Seal) (Seal)			lotary Public	topher J Byrne , State of New Hampshire ion Expires Aug. 14, 2024		
-1,132. Name & Title of Notary						
		tary pu	***	7.		
1.14. State Agency Signature((s) 1.15. Name	& Title of State A	Agency Signor	r(s)		
Kathleen Carr	Kathleen Carr, Director of Administration					
1.16. Approval by Attorney Ge	neral (Form, Substance and Exe	cution) (if G & C	pproval requ	ired)		
By: Assistant Attorney General, On: / / Takhmina Rakhmatova 7/28/2021						
1.17. Approval by Governor an						
Ву:		On: / /				

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").

Rev. 9/2015

Subrecipient Initial(s):

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- 5.5. Notwithstanding anything in this Agreement to the contrary, and 11.1.1 notwithstanding unexpected circumstances, in no event shall the total of all 11.1.2 payments authorized, or actually made, hereunder exceed the Grant limitation 11.1.3 set forth in block 1.8 of these general provisions.
- COMPLIANCE BY SUBRECIPIENT WITH LAWS AND REGULATIONS. 11.2.
 In connection with the performance of the Project, the Subrecipient shall comply with all statutes, laws regulations, and orders of federal, state, county, or 11.2.1 municipal authorities which shall impose any obligations or duty upon the Subrecipient, including the acquisition of any and all necessary permits.
- 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 11.2.2 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
- . PERSONNEL
- 8.1. The Subrecipient shall, at its own expense, provide all personnel necessary to 12.2. 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, 12.3. 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 8.3. appointed.
- The Grant Officer shall be the representative of the State hereunder. In the event 12.4. of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.
- DATA: RETENTION OF DATA: ACCESS.
- 9.1. As used in this Agreement, the word "data" shall mean all information and 13. 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.
- 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.
 - 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.
 - 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"):
 - .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.
 - 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.
- 2.4. 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.
- 3. 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

Subrecipient Initial(s): LP

Date: +1912

- 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 18. 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 19. 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.
- INDEMNIFICATION. The Subrecipient shall defend, indemnify and hold 20. 16. 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 21. 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 23. 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:
- Statutory workmen's compensation and employees liability insurance for all 24. 17.1.1 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

- personal interest or the interest of any corporation, partnership, or association 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.
 - 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.
 - 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.
 - 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.
 - 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 intend of the parties hereto.
 - 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.
 - 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.
 - SPECIAL PROVISIONS. The additional provisions set forth in Exhibit C hereto are incorporated as part of this agreement.

Subrecipient Initial(s):

Page 3 of 8

EXHIBIT A

-SCOPE OF SERVICES-

- Child Advocacy Center of Coos County, Inc. as Subrecipient shall receive a subgrant from the New Hampshire Department of Justice (DOJ) for expenses incurred and services provided for forensic child advocacy interviews and victim services provided by the Subrecipient.
- 2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in Exhibit B. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.
- 3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least three (3) years after the close of the project.
- 4. Subrecipient shall be required to submit an annual grant application to the DOJ for review and compliance.
- 5. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
- All correspondence and submittals shall be directed to: NH Department of Justice
 Grants Management Unit
 33 Capitol Street
 Concord, NH 03301
 603-271-1261 or Tanya.pitman@doj.nh.gov



EXHIBIT B

-METHOD OF PAYMENT-

- 1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT A.
- 2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.
- 3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form P-37 section 1.8.
 - 3a. The Subrecipient shall be awarded an amount not to exceed \$9,000.00 of the total Grant Limitation from Governor and Council approval until 06/30/22, with approved expenditure reports. This shall be contingent on continued state funding appropriation and program performance.
 - 3b. The Subrecipient shall be awarded an amount not to exceed \$9,000.00 of the total Grant Limitation from Governor and Council approval or 07/01/22, whichever is later until 06/30/23, with approved expenditure reports. This shall be contingent on continued state funding appropriation and program performance.
- 4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval, nor after 06/30/23.

-SPECIAL PROVISIONS-

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

DOJ State Funding

SPECIAL CONDITIONS

- 1. The Subrecipient authorizes the DOJ and its representatives, access to and the right to examine all records, books, paper or documents related to this subgrant.
- 2. Discrimination Findings The Subrecipient assures that in the event that a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the ground of race, religion, national origin, sex, or disability against a recipient of victim assistance formula funds under this award, the recipient will forward a copy of the findings to the DOJ.
- 3. The Subrecipient understands that subgrants are funded for the grant award period noted on the grant award document. No guarantee is given or implied of subsequent funding in future years.
- 4. The Subrecipient agency agrees that, should they employ a former member of the DOJ, that employee or their relative shall not perform work on or be billed to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the DOJ for the life of the subgrant without the express approval of the DOJ.
- 5. The Subrecipient agrees that all services will be provided at no charge to victims unless a program income waiver is obtained from the DOJ. If permission to generate program income is granted, the Subrecipient agrees that there must be a sliding scale that starts at zero, and that all program income will be totally expended on grant allowable activities by the end of the funding cycle.
- 6. Equipment purchased with this subgrant shall be listed by the Subrecipient on the agency inventory. The inventory must include the item description, serial number, cost, percentage of state funds, and location.
- 7. The Subrecipient agrees that if a financial audit of the agency is performed, whether it be an audit under 2 CFR or not, the Subrecipient agrees to provide a copy of the audit and any associated management letters to the DOJ, Grants Management Unit. The Single Audit report must be submitted to the Grants Management Unit within 9 months after the Subrecipient's year-end or one month after the issuance of the audit.



- 8. The Subrecipient, if a non-profit organization, agrees to make its financial statements available online (either on the Subrecipient's website, or the DOJ's, or another publicly available website). Organizations that have Federal 501 (c) 3 tax status are considered in compliance with this requirement, with no further action needed, to the extent that such organization files IRS Form 990 or similar tax document (e.g., 990-EZ), as several sources already provide searchable online databases of such financial statements.
- 9. The Subrecipient, if a non-profit organization, must certify their non-profit status by submitting a statement to DOJ: 1) affirmatively asserting that the recipient is a non-profit organization and 2) indicating that the Subrecipient has on file and available upon audit one of the following:
 - A copy of the organization's 501 (c) 3 designation letter, or:
 - A letter from the State of NH stating that the Subrecipient is a non-profit organization operating within the state, or:
 - A copy of the sub-grantee's state certificate of incorporation that substantiates its non- profit status

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

I have read and understand all 9 special conditions contained in this document:

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State of New Hampshire Department of State

CERTIFICATE

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

Business ID: 608787

Certificate Number: 0005409692



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 19th day of July A.D. 2021.

William M. Gardner

Secretary of State

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



Kimberly Preston
Executive Director
cooscac@gmail.com

Child Advocacy Center of Coos County Certificate of Authority

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

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

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

Dated:	2081 2081	
	esident of the Board of Directors, Child Advocac	y Center of Coos County
The forgoing instrumer	it was acknowledged before me, this day 07	/ <u>/19/20</u> by Brian Beals.
	nchette	
Name, Notary Public or		
Commission Expires:	LINDA BLANCHETTE, Notary Public My Commission Expires August 8, 2023	



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 07/19/2021

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

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(les) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in fleu of such endorsement(s). CONTACT NAME: Fairley Kenneally FAX (A/C, No): E & S Insurance Services LLC (603) 293-2791 (603) 293-7188 21 Meadowbrook Lane fairley@esinsurance.net P O Box 7425 INSURER(S) AFFORDING COVERAGE NAIC # Gilford NH 03247-7425 INSURER A: Philadelphia Insurance Co

INSURED			INSURER B : FirstComp					27626		
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Lancaster NH 03584				NH 03584	INSURE	RF:				
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Concord

NH 03301

INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201

Date: SEP 2 9 2009

CHILD ADVOCACY CENTER OF COOS COUNTY, INC. PO BOX 662 BERLIN, NH 03570 Employer Identification Number: 30-0532145 DLN: 17053160026009 Contact Person: ID# 31210 SUSAN Y MALONEY Contact Telephone Number: (877) 829-5500 Accounting Period Ending: June 30 Public Charity Status: 170(b)(1)(A)(vi) Form_990_Required: Yes Effective Date of Exemption: February 17, 2009 Contribution Deductibility: Addendum Applies: No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

CHILD ADVOCACY CENTER OF COOS

Sincerely.

Tobal Loc

Robert Choi Director, Exempt Organizations Rulings and Agreements

Enclosure: Publication 4221-PC

Child Advocacy Center of Coos County Job Description

Executive Director

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

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

Program Administration Responsibilities:

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

Financial Management Responsibilities:

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

Community Outreach and Education Responsibilities:

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

Supervisory Responsibilities:

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

Other Responsibilities:

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

Job Qualifications

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

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



DRIVEN ◆ ATTENTIVE ◆ CONSCIENTIOUS ◆ DILIGENT ◆ CREATIVE

How I will be an asset to the Child Advocacy Center of Coos County:

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

Achievements:

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

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

Additional qualifications:

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

Professional Experience:

• Mt. Washington Auto Road, Gorham, NH

December 2012 - Present

Event Director: Responsible for organizing and executing all aspects of Mt. Washington Auto Road's historic, signature event series. Securing and coordinating all logistical support for events, including: calendar and task management; staff coordination, delegation and recognition (including direct supervision of department assistant); vendor procurement and cost containment; volunteer recruitment, coordination and compensation; guest/participant relations and communications; post-event quality improvement assessment with key staff and supporters; assisting partner agencies and organizations with event related needs. Additional responsibilities include: organization and stewardship of event department equipment, files and associated inventory; basic administrative duties (filing, billing, preparing/disseminating department news and updates, attending bi-weekly staff meetings). Designated Manager on Duty (MOD), responsible for the executive management of business's daily operation during assigned periods, maintaining our optimal standard of safety and satisfaction, for all employees and guests.

• Portland Community Health Center, Portland, ME July 2012 - December 2012

Executive Assistant, Per Diem: Provide daily support for the chief executive officer of a federally qualified health center, operated by the City of Portland, Maine. Preparation and editing of correspondence, communications, presentations and other documentation. Responsible for the daily organization of the office and files (both paper and electronic), keeping the CEO's calendar and the scheduling of appointments, conference calls, meets and events, as needed. Organizing meetings, securing meeting space, preparing materials and transcribing minutes for weekly operation meetings, bi-weekly staff meetings and monthly board of directors' meetings. Support health center staff in daily operations of the facility, including assisting senior management staff on projects and grants, as needed. Receiving and redirecting telephone communications, greet and assist patients with basic administrative needs

• TCCAP Restorative Justice Center, Coös County, NH May 2007 – July 2012

Program Coordinator: Provide effective alternative interventions to first-time misdemeanor level, adult and juvenile offenders of non-violent crimes. Individual and group interaction with youth, mentoring and monitoring clients and tracking their progress in our client database. Developing and facilitating educational workshops, securing viable community service sites, coordinating and supervising community service activities as needed. Corresponding, communicating and fostering effective and positive relationships with courts, local law enforcement officials, school administrators and community partners. Knowledge of Restorative and Juvenile Justice processes, including court proceedings and writing formal motions to the court. Recruiting volunteers, making referrals to additional services and various other administrative duties. Securing donations from community organizations and businesses to support organizational activities. Represented the organization at annual meetings to advocate for municipal funding.

• North Country Health Consortium, Littleton, NH February 2011 - May 2014

Community Action Team Coordinator: Coordinate outreach to community groups to increase engagement in substance abuse prevention in the Berlin/Gorham area. Participate in community meetings, events and trainings as needed. Work with coalition members to implement and integrate evidence-based environmental prevention strategies. Offer support, technical assistance and information to collaborating agencies, organizations, youth groups, parents and other stakeholders. Assist in information, research, preparation and implementation of a region specific strategic plan in collaboration with the New Hampshire Bureau of Drug and Alcohol Services and the NH Center for Excellence.

Education:

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

Certificates:

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

Previous Volunteer Organizations:

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

CHILD ADVOCACY CENTER OF COOS COUNTY BOARD OF DIRECTORS

07/1/20-06/30/21

Brian Beals, MD

President

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Director- RESPONSE Program
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Michele Santy

Vice President

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Kassie Eafrati

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CHILD ADVOCACY CENTER OF COÖS COUNTY Groveton, New Hampshire

UNAUDITED FINANCIAL STATEMENTS
JUNE 30, 2019



CHILD ADVOCACY CENTER OF COÖS COUNTY Groveton, New Hampshire

TABLE OF CONTENTS .

		<u>Page(s)</u>
Accountan	its' Review Report	1-2
Financial S	Statements	
Exhibit A	- Statement of Financial Position as of June 30, 2019	3
Exhibit B	- Statement of Activities for the Year Ended June 30, 2019	4
Exhibit C	- Statement of Functional Expenses for the Year Ended June 30, 2019	5
Exhibit D	- Statement of Cash Flows for the Year Ended June 30, 2019	6
Notes to F	inancial Statements	7-14



INDEPENDENT ACCOUNTANTS' REVIEW REPORT

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

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

Management's Responsibility for the Financial Statements

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

Accountants' Responsibility

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

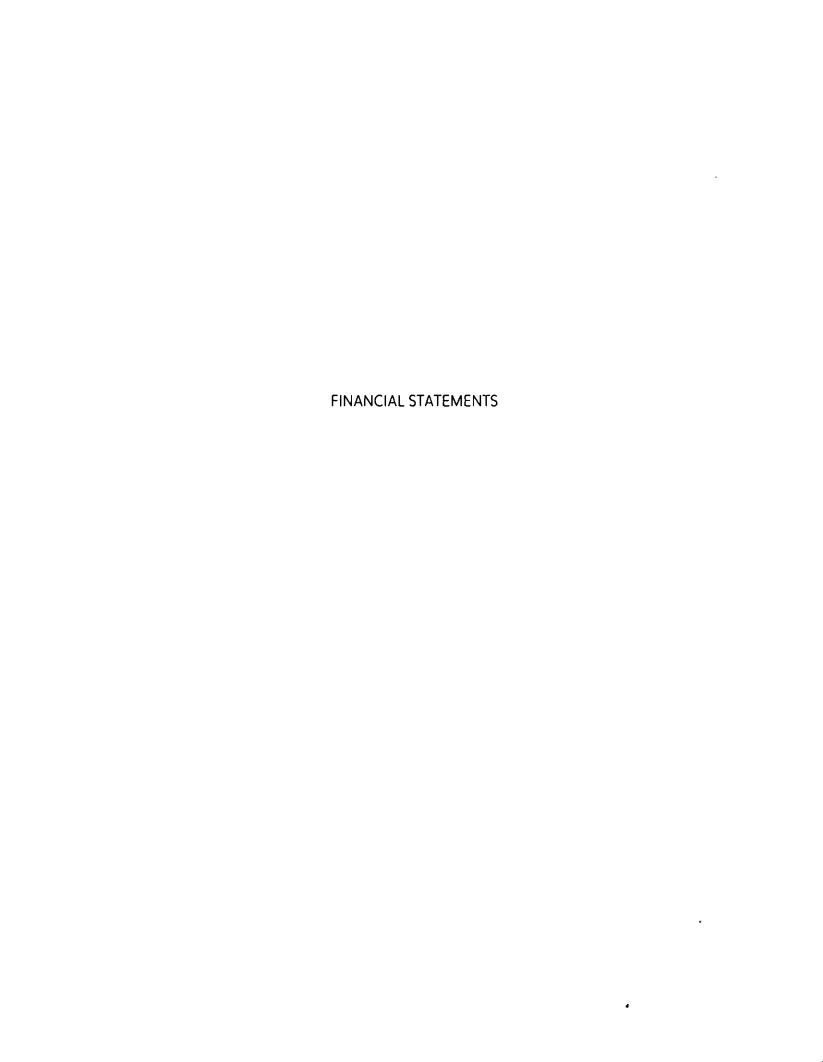


Accountants' Conclusion

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

Cohos Advisors PLLC

June 15, 2020



CHILD ADVOCACY CENTER OF COÖS COUNTY, INC.

Exhibit A

Groveton New Hampshire STATEMENT OF FINANCIAL POSITION JUNE 30, 2019

ASSETS

Current assets	
Cash and cash equivalents	\$ 16,278
Grants receivable	20,755
Investments	 40,531
Total current assets	 77,564
Long-term assets	
Office equipment and furniture	19,739
Less: accumulated depreciation	 (7,371)
Total long-term assets	 12,368
Total assets	\$ 89,932
LIABILITIES AND NET ASSETS	
Current liabilities	
Accrued liabilities	 5,249
Total current liabilities	5,249
Total liabilities	 5,249
Net assets (Note 2)	
Without donor restrictions	84,683
With donor restrictions	 •
Total net assets	84,683
Total liabilities and net assets	\$ 89,932

See accompanying notes and accountants' review report.

CHILD ADVOCACY CENTER OF COOS COUNTY, INC.

Exhibit B

Groveton, New Hampshire STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2019

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

See accompanying notes and accountants' review report.

CHILD ADVOCACY CENTER OF COÖS COUNTY, INC.

Exhibit C

Groveton, New Hampshire STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED JUNE 30, 2019

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

See accompanying notes and accountants' review report.

CHILD ADVOCACY CENTER OF COÖS COUNTY, INC.

Exhibit D

Groveton, New Hampshire STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2019

Cash flows from operating activities	
Increase (decrease) in net assets	\$ (14,054)
Add (deduct) charges (credits) to operations not using (providing) cash: Depreciation	3,650
Adjustments to reconcile net assets to cash provided by operating activities:	
(Increase) decrease in grants receivable	5,106
Increase (decrease) in accrued liabilities	5,249_
Net cash provided by (used for) operating activities	 (49)
Cash flows from investing activities	
(Purchase) sale of long-term certificate of deposit	(15,477)
Net cash provided by (used for) investing activities	 (15,477)
Net increase (decrease) in cash and cash equivalents	(15,526)
Cash and cash equivalents, July 1	 31,804
Cash and cash equivalents, June 30	\$ 16,278
Supplemental disclosures of cash flow information	
Cash paid during the year for:	
Interest	\$ -

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

NOTES TO FINANCIAL STATEMENTS

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

NATURE OF ACTIVITIES

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

BASIS OF ACCOUNTING

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

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures.

Accordingly, actual results may differ from those estimates.

BASIS OF PRESENTATION

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

CASH AND CASH EQUIVALENTS

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

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

NOTES TO FINANCIAL STATEMENTS

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

INVESTMENTS

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

PROPERTY AND EQUIPMENT

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

		Useful Life
		(in_years)
Office equipment		5
Office furniture	\	7

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

CONTRIBUTIONS

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

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

GRANT REVENUE RECOGNITION

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

NOTES TO FINANCIAL STATEMENTS

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

INCOME TAXES

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

FUNCTIONAL EXPENSES

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

NOTE 2 - Net Assets

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

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

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

NOTES TO FINANCIAL STATEMENTS

NOTE 3 -Rented Facilities

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

NOTE 4 - Going Concern

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

NOTE 5 – Subsequent Events

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

NOTES TO FINANCIAL STATEMENTS

NOTE 6 – Liquidity and Availability

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

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

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

NOTE 7 - Functionalized Expenses

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

NOTES TO FINANCIAL STATEMENTS

NOTE 8 – Fair Value Measurements and Disclosures

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

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

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

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

NOTES TO FINANCIAL STATEMENTS

NOTE 8 – Fair Value Measurements and Disclosures (continued)

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

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

NOTE 9 – Change in Accounting Standards

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

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

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

NOTES TO FINANCIAL STATEMENTS

NOTE 9 – Change in Accounting Standards (continued)

ASU 2018-08, Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made. The ASU clarifies and improves guidance for contributions received and contributions made and provides guidance to organizations on how to account for certain exchange transactions. This change is preferable in that it clarifies whether to account for transactions as contributions or as exchange transactions. In addition, it clarified whether a contribution is conditional. As a result, it enhances comparability of financial information of not-for-profit entities.

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

GRANT AGREEMENT

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

GENERAL PROVISIONS

1. Identification and Defin	itions.					
1.1. State Agency Name		1.2. State Agency Address				
New Hampshire Departm	nent of Justice	33 Capitol Street, Conc	ord, NH 03301			
1.3. Subrecipient Name		1.4. Subrecipient Address				
Seacoast Child Advocac	y Center, Inc.	100 Campus Drive, Suite 1	I, Portsmouth, NH 03801			
1.5 Subrecipient Phone #	1.6. Account Number	1.7. Completion Date	1.8. Grant Limitation			
(603) 422-8240	02-20-20-200010-2601 -073-500581	06/30/2023	18,000.00			
1.9. Grant Officer for State Age	ncy	1.10. State Agency Telephone	Number			
Kathleen Carr		(603) 271-3658				
"By signing this form we certify including if applicable RSA 31:		y public meeting requirement fo	r acceptance of this grant,			
1.11. Subrecipient Signature 1		1.12. Name & Title of Subreci				
Mauren	allevan	Maureon St Executive Di				
Subrecipient Signature 2 If Appl		Name & Title of Subrecipient Signor 2 If Applicable				
1.13. Acknowledgment: State of New Hampshire, County of on , before the undersigned officer, personally appeared the person identified in block 1.12., known to me (or satisfactorily proven) to be the person whose name is signed in block 1.11., and acknowledged that he/she executed this document in the capacity indicated in block 1.12. 1.13.1. Signature of Notary Public or Justice of the Peace						
(Seal) Jorlen	Fooddan	COMMISSION EXPIRES 23	William .			
1.13.2. Name & Title of Notary	21 61 7 6	Nota PLYOTARY PUBLIC	w.			
1.14. State Agency Signature(& Title of State Agency Signor	(s)			
Kathleen Carr, Director of Administration						
1.16. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)						
By: Takhmina Rakhmatova Assistant Attorney General, On: / / 7/29/2021						
1.17. Approval by Governor and Council (if applicable)						
By:		On: / /				

2.<u>SCOPE OF WORK</u>: 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").

Extribit A (the scope of work being hereinance referred to as the rioject)

Subrecipient Initial(s):

Date: 11221

Rev. 9/2015

- AREA COVERED. Except as otherwise specifically provided for herein, the 9.2. 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 9.3, 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 9.4, 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").
- GRANT AMOUNT: LIMITATION ON AMOUNT: YOUCHERS: PAYMENT.
 The Grant Amount is identified and more particularly described in EXHIBIT B,
- 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, 11, incurred by the Subrecipient in the performance hereof, and shall be the only, 11.1, 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 11.1.1 notwithstanding unexpected circumstances, in no event shall the total of all 11.1.2 payments authorized, or actually made, hereunder exceed the Grant limitation 11.1.3 set forth in block 1.8 of these general provisions.
- 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.
- 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 11.2.2 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 12.2. 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, 12.3, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.
 - The Grant Officer shall be the representative of the State hereunder. In the event 12.4, of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.
- DATA: RETENTION OF DATA: ACCESS.
- 13. As used in this Agreement, the word "data" shall mean all information and 13: 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.

- 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.
- 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.
- 1.5. 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.
 - CONDITIONAL NATURE OR AGREEMENT. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hercunder, including, without limitation, the continuance of payments hercunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hercunder 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.
- 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
- 1.1.2 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:
- 1.2.1 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.
- 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 carned, 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.
- 2.4. 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.
 - 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

Subrecipient Initial(s): WW

Date: 1/2/2

- 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 18. 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 19. 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.
- INDEMNIFICATION. The Subrecipient shall defend, indemnify and hold 20. 16. 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 21. 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 23. 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 24; employees engaged in the performance of the Project, and
- 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

- personal interest or the interest of any corporation, partnership, or association 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.
 - 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.
 - 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.
 - 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.
 - 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 intend of the parties hereto.
 - 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.
 - 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.
 - SPECIAL PROVISIONS. The additional provisions set forth in Exhibit C hereto are incorporated as part of this agreement.

Subrecipient Initial(s):

Page 3 of 8

EXHIBIT A

-SCOPE OF SERVICES-

- Seacoast Child Advocacy Center, Inc. as Subrecipient shall receive a subgrant from the New Hampshire Department of Justice (DOJ) for expenses incurred and services provided for forensic child advocacy interviews and victim services provided by the Subrecipient.
- 2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in Exhibit B. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.
- 3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least three (3) years after the close of the grant.
- 4. Subrecipient shall be required to submit an annual grant application to the DOJ for review and compliance.
- 5. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
- All correspondence and submittals shall be directed to: NH Department of Justice Grants Management Unit 33 Capitol Street Concord, NH 03301 603-271-1261 or Tanya.pitman@doj.nh.gov

Page 4 of 8

Subrecipient Initials

EXHIBIT B

-METHOD OF PAYMENT-

- 1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT A.
- 2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.
- 3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form P-37 section 1.8.
 - 3a. The Subrecipient shall be awarded an amount not to exceed \$9,000.00 of the total Grant Limitation from Governor and Council approval until 06/30/22, with approved expenditure reports. This shall be contingent on continued state funding appropriation and program performance.
 - 3b. The Subrecipient shall be awarded an amount not to exceed \$9,000.00 of the total Grant Limitation from Governor and Council approval or 07/01/22, whichever is later, until 06/30/23, with approved expenditure reports. This shall be contingent on continued state funding appropriation and program performance.
- 4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval, nor after 06/30/23.

EXHIBIT C

-SPECIAL PROVISIONS-

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

Page 6 of 8

Subrecipient Initials ()

EXHIBIT C

DOJ State Funding

SPECIAL CONDITIONS

- 1. The Subrecipient authorizes the DOJ and its representatives, access to and the right to examine all records, books, paper or documents related to this subgrant.
- 2. Discrimination Findings The Subrecipient assures that in the event that a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the ground of race, religion, national origin, sex, or disability against a recipient of victim assistance formula funds under this award, the recipient will forward a copy of the findings to the DOJ.
- 3. The Subrecipient understands that subgrants are funded for the grant award period noted on the grant award document. No guarantee is given or implied of subsequent funding in future years.
- 4. The Subrecipient agency agrees that, should they employ a former member of the DOJ, that employee or their relative shall not perform work on or be billed to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the DOJ for the life of the subgrant without the express approval of the DOJ.
- 5. The Subrecipient agrees that all services will be provided at no charge to victims unless a program income waiver is obtained from the DOJ. If permission to generate program income is granted, the Subrecipient agrees that there must be a sliding scale that starts at zero, and that all program income will be totally expended on grant allowable activities by the end of the funding cycle.
- 6. Equipment purchased with this subgrant shall be listed by the Subrecipient on the agency inventory. The inventory must include the item description, serial number, cost, percentage of state funds, and location.
- 7. The Subrecipient agrees that if a financial audit of the agency is performed, whether it be an audit under 2 CFR or not, the Subrecipient agrees to provide a copy of the audit and any associated management letters to the DOJ, Grants Management Unit. The Single Audit report must be submitted to the Grants Management Unit within 9 months after the Subrecipient's year-end or one month after the issuance of the audit.

Page 7 of 8

Subrecipient Initials

EXHIBIT C

- 8. The Subrecipient, if a non-profit organization, agrees to make its financial statements available online (either on the Subrecipient's website, or the DOJ's, or another publicly available website). Organizations that have Federal 501 (c) 3 tax status are considered in compliance with this requirement, with no further action needed, to the extent that such organization files IRS Form 990 or similar tax document (e.g., 990-EZ), as several sources already provide searchable online databases of such financial statements.
- 9. The Subrecipient, if a non-profit organization, must certify their non-profit status by submitting a statement to DOJ: 1) affirmatively asserting that the recipient is a non-profit organization and 2) indicating that the Subrecipient has on file and available upon audit one of the following:
 - A copy of the organization's 501 (c) 3 designation letter; or:
 - A letter from the State of NH stating that the Subrecipient is a non-profit organization operating within the state, or:
 - A copy of the sub-grantee's state certificate of incorporation that substantiates its non- profit status

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

I have read and understand all 9 special conditions contained in this document:

Maureen Sullivan,	Executive Director
Name and Title of Authorized Representative	ve 7/12/21
Signature Saacoast Child Advocad D.B. D. CAC of Rocking ham Cty	Date Park worth
Name and Address of Agency	100 Campus vz. 10245 mousi

Page 8 of 8

Subrecipient Initials:

State of New Hampshire Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that SEACOAST CHILD

ADVOCACY CENTER, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on July 12, 1999. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 320619

Certificate Number: 0005387826



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 29th day of June A.D. 2021.

William M. Gardner Secretary of State



Child Advocacy Center of rockingham county

TURNING HURT INTO HOPE.

<u>Certificate of Authority for</u> <u>Seacoast Child Advocacy Center. Inc.</u> <u>D.B.A Child Advocacy Center of Rockingham County. Inc.</u>

I, Andrew Chace, hereby certify that I am duly elected Board Chair of the Seacoast Child Advocacy Center, Inc. doing business as (dba) the Child Advocacy Center of Rockingham County, Inc. I hereby certify the following is a true copy of a vote taken at the June 22nd, 2021, Board of Directors meeting at which a quorum of the Directors voted.

VOTED: That **Maureen Sullivan** is duly authorized to enter into contracts and agreements on behalf of the Child Advocacy Center of Rockingham County, Inc. with the state of New Hampshire and any of its agencies or departments and further is authorized to execute any documents which may be in her judgment, desirable or necessary to affect the purpose of this vote.

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

DATED: 6/22/21 ATTEST:

Andrew W. Chace, Board Chair

CHILADV-01

ATAYLOR



CERTIFICATE OF LIABILITY INSURANCE

6/29/2021

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(8), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

REPRESENTATIVE OR PRODUCER, A	ND T	HE C	ERTIFICATE HOLDER.						
IMPORTANT: If the certificate hold if SUBROGATION IS WAIVED, subjettlis certificate does not confer rights	ect to	the	terms and conditions of	the po	licv. certain	policies may	NAL INSURED provis require an endorsem	ions or t ent. A s	se endorsed.
PRODUCER			-			cintire, AC			
AssuredPartners New England, Inc. 1555 Lafayette Road				PHONE (A/C, No	, Ext): (603) 3	399-6302	FAX (AC, N	e): (603)	399-6302
Portsmouth, NH 03801				LOOK	_{ta:} Laurie.M	cintire@As	suredPartners.com	1	
					ins	SURER(8) AFFO	RDING COVERAGE		NAIC #
				INSURE	RA:Philade	lphia Inder	nnity ins. Co.		18058
INSURED				RISURE	RB: Hartfor	d Fire Ins.	Co.		19682
Child Advocacy Center of F County Inc.	łocki	ngha	m	NSURE	R c : Great A	merican in	s, Co.		16691
100 Campus Drive, Suite #1	11			INSURE	RD:			. ,	
Portsmouth, NH 03801				INSURE	RE:				
				MSURE	RF:		<u> </u>		
			E NUMBER:				REVISION NUMBER		
THIS IS TO CERTIFY THAT THE POLICI INDICATED. NOTWITHSTANDING ANY I CERTIFICATE MAY BE ISSUED OR MAY EXCLUSIONS AND CONDITIONS OF SUCH	REQUI PER POLI	TAIN, CIES,	ENT, TERM OR CONDITION , THE INSURANCE AFFORD LIMITS SHOWN MAY HAVE	N OF A	NY CONTRAI THE POLIC REDUCED BY	CT OR OTHER IES DESCRIB PAID CLAIMS	R DOCUMENT WITH RES	PECT TO) WHICH THIS
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							MED EXP (Any one person)		1,000,000
GENL AGGREGATE LIMIT APPLIES PER:	1			Ì			PERSONAL & ADV INJURY GENERAL AGGREGATE		2,000,000
POLICY PRO- LOC							PRODUCTS - COMP/OP AG		2,000,000
OTHER:	l						PRODUCTS - COMPTOP AG	<u> </u>	
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If yes, describe under DESCRIPTION OF OPERATIONS below							E.L. DISEASE - EA EMPLOY		500,000
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New Hampshire Department 33 Capitol Street Concord, NH 03301	of Ju	stice		SHOL THE	JLD ANY OF T	DATE TH	ESCRIBED POLICIES BE EREOF, NOTICE WILL Y PROVISIONS.		
			1	AUTHOR	IZED REPRESEN	TATIVE			
1				Alb	ka Ross				

DEPARTMENT OF THE TREASURY

INTERNAL PROPRIE SERVICE P. O. BOX 2508 CINCIPERTI, OH 45201

DATE: JAN 2 2 2002

SERCORST CHILD ADVOCACY CERTER INC. 100 CAMPUS DR STE 11 PORTSHOUTH, NH 03801 Rmpleyer Identification Number:
02-0510546
DIN:
17053142007011
Contact Person:
LIEA M VAN IER SLUYS
Contact Telephone Sumber:
(877) 829-5500
Accounting Period Ending:
December 31
From 990 Required:

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Persume Code as an organization described in section 501(c)(3).

Too

NO.

Addendum Applies:

We have further determined that you are not a private foundation within the menning of section 509(a) of the Code, because you are an organization described in sections 509(a) (1) and 170(b) (1) (A) (vi).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exampt status and foundation status. In the case of an amendment to your organisational document or bylans, please send us a copy of the amended document or bylans. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Poderal Insurance Contributions Act (social security taxes) on remonstration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Pederal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the emilestance under Chapter 42 of the Code. However, if you are involved in an excess benefit transaction, that transaction might be subject to the enrice taxes of section 4958. Additionally, you are not subscribelly exampt from other federal comice taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key district office.

Orantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was exacted, the act or failure to act, or the substantial or material change on the

Letter 947 (DO/CG)

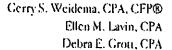
SEACOAST CHILD ADVOCACY CENTER, INCORPORATED

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

For The Years Ended December 31, 2019 and 2018

CONTENTS

ACCOUNTANTS' REVIEW REPORT	' Page 3
FINANCIAL STATEMENTS	
Statements of Financial Position	4
Statements of Activities and Changes in Net Assets	5
Statements of Cash Flows	6
Notes to Financial Statements	7
SUPPLEMENTARY INFORMATION	
Statement of Functional Expenses	13





INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Board of Directors of the Seacoast Child Advocacy Center, Incorporated 100 Campus Drive, Suite 11 Portsmouth, NH 03801

We have reviewed the accompanying financial statements of Seacoast Child Advocacy Center, Incorporated (a nonprofit organization), which comprise the statement of financial position as of December 31, 2019, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

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

Accountant's Conclusion

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

Weichema, Lauin & Shottleconting, P.C.

Portsmouth, New Hampshire

November 16, 2020.

SEACOAST CHILD ADVOCACY CENTER, INCORPORATED STATEMENTS OF FINANCIAL POSITION As of December 31, 2019 and 2018

<u>Assets</u>	2019	<u>2018</u>
CURRENT ASSETS Cash and cash equivalents Investments Total Current Assets	\$ 162,950 114,282 277,232	\$ 149,725 96,680 246,405
OTHER ASSETS Security Deposit - Derry Other Asset	500 1,753 2,253	500 1,753 2,253
TOTAL ASSETS	\$ 279,485	\$ 248,658
<u>Net Assets</u>		
NET ASSETS Without donor restrictions	279,485	248,658
TOTAL NET ASSETS	279,485	248,658
TOTAL LIABILITIES & NET ASSETS	\$ 279,485	\$ 248,658

SEACOAST CHILD ADVOCACY CENTER, INCORPORATED STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS For The Years Ended December 31, 2019 and 2018

	WITHOUT DONG	OR RESTRICTIONS
	2019	2018
CONTRIBUTIONS, GAINS AND OTHER SUPPORT		
Contributions	\$ 74,325	\$ 91,318
Fundraising	92,441	•
Grants	206,890	*
Total Contributions and Other Support	373,656	
Other Revenues:		
Other Income:		
Net Investment return	4,344	3,858
Total Other Revenues	4,344	3,858
Total Contributions and Other Revenues	378,000	314,927
EXPENSES		
Program services	218,429	182,251
Mangement and general	68,067	55,143
Fund raising	60,677	47,652
Total Expense	347,173	285,046
Changes in Unrestricted Net Assets	30,827	29,881
NET ASSETS, Beginning of Year	248,658	218,777
NET ASSETS, End of Year	\$ 279,485	\$ 248,658

SEACOAST CHILD ADVOCACY CENTER, INCORPORATED STATEMENTS OF CASH FLOWS For The Years Ended December 31, 2019 and 2018

	2019		2018
CASH FLOWS PROVIDED BY (USED FOR): OPERATING ACTIVITIES			
Change in Net Assets	\$	30,827	\$ 29,881
Changes in operating assets and liabilities:			
Other assets			264
Unrealized (gain)/loss on investment		(3,604)	9,256
Net cash provided by operating activities		27,223	 39,401
INVESTING ACTIVITIES			
Net activity of securities		(13,998)	(105,936)
Net cash used by operating activities		(13,998)	(105,936)
Net increase (decrease) in cash		13,225	(66,535)
Cash and cash equivalents, beginning of year		149,725	 216,260
Cash and cash equivalents, end of year	\$	162,950	\$ 149,725

SUPPLEMENT DISCLOSURES OF CASH FLOW INFORMATION:

No interest or income taxes were paid for the years ended December 31, 2019 and 2018.

NOTE 1 - ORGANIZATION AND HISTORY

The Seacoast Child Advocacy Center, Incorporated (the organization), was formed under the laws of the State New Hampshire and has been granted an exemption from federal income taxes under section 501(c)(3) of the Internal Revenue Code. Through grants and public support this Organization's mission is to provide a safe environment for the evaluation of alleged child abuse for children 3-18 years of age. Through collaboration of public, private and community partners, the Organization works to ensure the safety, health and well-being of abused children.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements and notes are the representations of the Organization's management, who are responsible for their integrity and objectivity. These accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

Basis of Accounting

The financial statements of Seacoast Child Advocacy Center, Incorporated are prepared using the accrual basis of accounting and accordingly reflect all significant receivables, payables and liabilities.

Financial Statement Presentation

The Organization follows Accounting for Contributions Received and Contributions Made and Financial Statements of Not-for-Profit Organizations as required by the Financial Accounting Standards Board Accounting Standards Codification (FASB ASC). Under these guidelines, the Organization is required to distinguish between contributions that increase permanently restricted net assets, temporarily restricted assets, and unrestricted net asset. It also requires recognition of contributions, including contributed services, meeting certain criteria at fair values. These reporting standards establish standards for financial statements of not-for-profit organizations and require a Statement of Financial Position, a Statement of Activities, a Statement of Cash Flows, and a Statement of Function Expenses.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Financial Statement Presentation (Continued)

Without Donor Restrictions - Net assets not subject to donor-imposed stipulations.

With Donor Restrictions – Net assets subject to donor-imposed stipulations that may or will meet, either by actions of the Organization under/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities and changes in net assets as net assets released from restrictions. At December 31, 2019, there are no donor restrictions.

Revenue Recognition

In accordance with FASB ASC 958-605, contributions, including unconditional promises to give, are recorded as received. All contributions are available for unrestricted use unless specifically restricted by the donor. Conditional promises to give are recognized when the conditions on which they depend are substantially met. As of December 31, 2019, the Organization has no temporarily or restricted net assets.

Use of Estimates

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

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. The Organization held no cash equivalents as of December 31, 2019.

Investments

Investments in equity securities with readily determinable market value are reported at fair value. The fair value of investment is valued at the closing price on the last business day of the fiscal year.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

<u>Investments</u> (Continued)

Investment purchases and sales are accounted for on trade-date basis. Realized gains and losses are calculated based upon the underlying cost of the securities traded. Interest and income is recorded when earned. Gains or losses (including investments bought, sold and held during the year), and interest income are reflected in the statement of activities as increases or decreases in unrestricted net assets unless their use is temporarily restricted by donor stipulations or by law.

Investment securities, in general, are exposed to various risks, such as interest rate, credit and overall market volatility. Due to the level of risk associated with certain long-term investments, it is reasonably possible that changes in the values of these investments will occur in the near term and that such changes could materially affect the amounts reported in the statement of financial position.

Fair value measurements and disclosures: Accounts Standards Codification (ASC) 820, Fair Value Measurement, clarifies the definition of fair value for financial reporting, establishes a framework for measuring fair value and requires additional disclosures about the use of fair value measurements.

ASC 820 defines fair value as the price to sell an asset or transfer a liability (i.e., the exit price) in an orderly transaction between market participants. Additionally, ASC 820 establishes a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are inputs that market participants would use in pricing the asset developed based on market data obtained from sources independent of L.I.F.E. Unobservable inputs are inputs that reflect L.I.F.E.'s assumptions about the assumptions market participants would use in pricing the asset based on the best information available in the circumstances. The hierarchy is broken down into three levels based on the reliability of inputs as follows:

Level 1 – Observable inputs are unadjusted, quoted prices for identical assets or liabilities in active market at the measurement date. Level 1 securities include highly liquid U.S. Treasury securities, certain common stocks and mutual funds.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

<u>Investments (Continued)</u>

Level 2 – Observable inputs other than quoted prices included in Level 1 that are observable for the asset or liability through corroboration with market data at the measurement date. Most debt securities, preferred stocks, certain equity securities, short-term investments and derivatives are model priced using observable inputs and are classified as Level 2.

Level 3 – Unobservable inputs that reflect management's best estimate of what market participants would use in pricing the asset or liability at the measurement rate. Examples of Level 3 assets include investments in limited partnerships.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a function basis. Accordingly, certain costs have been allocated amongst the programs and supporting services benefited.

Contributed Services

Numerous unpaid volunteers have made significant contributions of their time in support of various program activities of the Organization; however, since the services do not require specialized skills, and do not enhance nonfinancial assets, no amounts have been reflected in these financial statements.

Rental Leases

In November 2012, the Organization entered into an agreement with the Foundation for Seacoast Health to lease space for offices and meeting rooms. This lease also includes monthly payments of janitorial and utility expenses.

The Organization also has a second location in Derry, New Hampshire which is a month to month lease agreement.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Taxes and Uncertain Tax Positions

The Organization qualifies under the Section 501(c)(3) of the Internal Revenue Code and, therefore, no provision for federal or state income taxes has been recorded.

Concentrations of Credit Risk

Financial instruments that potentially subject the Organization to concentrations of credit risk consist of cash and cash equivalents. The Organization maintains its cash in bank deposit accounts, that are federally insured.

Subsequent Events

The Organization has evaluated subsequent events through December 31, 2019. There is nothing unusual to report.

NOTE 3 – INVESTMENTS

Seacoast Child Advocacy Center, Incorporated implemented the accounting standard that defines fair value for those assets (and liabilities) that are re-measured and reported at fair value at each reporting period. This standard establishes a single authoritative definition of fair value, sets out a framework for measuring fair value based on inputs used, and requires additional disclosures about fair value measurements. This standard applies to fair value measurements already required or permitted by existing standards.

In general, fair values determined by Level 1 inputs utilize quoted prices (unadjusted) in active markets for identical assets. Fair values determined by Level 2 inputs utilize data points that are observable such as quoted prices, interest rates and yield curves. Fair values determine by Level 3 inputs are unobservable data points for the asset (or liability) and include situations where there is little, if any, market activity for the asset (or liability).

NOTE 3 - INVESTMENTS (Continued)

The following table presents information about Seacoast Child Advocacy Center, Incorporated assets that are measured at fair value on a recurring basis at December 31, 2019 and indicates the fair value hierarchy of the valuation techniques utilized to determine such fair value:

		ecember 1, 2019	(Le	vel 1)	(Leve	12)	(Level	3)
INVESTMENTS: Marketable Equity Securities	_\$_	114,282	\$	114,282	\$		\$	
TOTAL INVESTMENTS	\$	114,282	\$	114,282	\$	-	\$	-

The fair values of marketable securities within Level 1 inputs were obtained based on quoted market prices at the closing of the last business day of the fiscal year.

Net investment income for the year ended December 31, 2019 was \$4,344.

Dividend Income:

\$2,600

Capital Gains Distributions:

\$806

Unrealized Gain/(Loss):

\$3,604

Gain or (Loss) on Sales:

\$(1,999)

Fees

\$(667)

NOTE 4 - TAXES

All required tax returns have been timely filed and taxes, including, but not limited to, payroll taxes, were either paid prior to December 31, 2019, or paid subsequent to year-end.

NOTE 5 - RECLASSIFICATIONS

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

SEACOAST CHILD ADVOCACY CENTER, INCORPORATED STATEMENT OF FUNCTIONAL EXPENSES For The Year Ended December 31, 2019

	Without		Donor		strictions	
	Program	Mana	gement			
	Services	& G	& General		ndraising	<u>Total</u>
EXPENSES						
Payroll	\$ 127,550	\$	42,516	\$	42,516	\$212,582
Employee Benefits	\$ 31,082	\$	10,361	\$	10,361	\$ 51,804
Payroll taxes	9,917		3,305		3,305	16,527
	168,549		56,182		56,182	280,913
Bank Service Charge	66					66
Community Awareness	2,391				598	2,989
Consulting	871					871
Dues and subscriptions	2,616		698		174	3,488
Insurance	2,870		1,913		-	4,783
Legal and Professional Fees	1,590		530		530	2,650
Meals and meetings expense	950		316		316	1,582
Office supplies and expense	3,427		1,142		1,142	5,711
Payroll processing fee	760		253		253	1,266
Rent	23,932		5,983		-	29,915
Repairs and maintenance	31		-		-	31
Telephone	1,237		309		-	1,546
Training	3,951		-		-	3,951
Travel	5,188		741		1,482	7,411
Total Expenses	\$ 218,429	\$	68,067	\$	60,677	\$347,173

SEACOAST CHILD ADVOCACY CENTER, INCORPORATED STATEMENT OF FUNCTIONAL EXPENSES For The Year Ended December 31, 2018

	Without	Donor	Restrictions	
	Program	Management		
	Services	& General	Fundraising	<u>Total</u>
EXPENSES				
Payroll	\$ 111,491	\$ 37,163	\$ 37,163	\$185,817
Payroll taxes and benefits	17,643	5,880	5,880	29,403
	129,134	43,043	43,043	215,220
Dues and subscriptions	3,622	966	242	4,830
Insurance	2,524	1,683	-	4,207
Meals and meetings expense	2,333	777	777	3,887
Miscellaneous	1,545	59	59	1,663
Office supplies and expense	5,564	1,826	1,826	9,216
Payroll processing fee	766	255	255	1,276
Rent	22,218	5,554	. •	27,772
Repairs and maintenance	565	-	- •	565
Telephone	1,019	255	-	1,274
Training	7,885	-	•	7,885
Travel	5,076	725	1,450	7,251
Total Expenses	\$ 182,251	\$ 55,143	\$ 47,652	\$285,046



JOB DESCRIPTION Executive Director

JOB SUMMARY:

Provide management and leadership to the planning, development, and management of the Child Advocacy Center of Rockingham County (CACRC) and its staff, which supports the needs of its multidisciplinary team (MDT) throughout the county. The Executive Director will lead CACRC activities, promote the CAC model, and develop public awareness at all levels. The Executive Director will execute a fundraising strategy to provide the organization with the resources necessary support its mission.

The Executive Director reports to a Board of Directors ("Board"). Working in conjunction with the Board and its priorities and objectives, the Executive Director will:

DUTIES AND RESPONSIBILITIES:

- Coordinate strategic plan development and implementation for the CACRC.
- Ensure smooth operation of the CACRC programs including financial performance, budget preparation, staffing, marketing, program development, policy formulation and compliance with all pertinent government regulations and standards.
- Develop and oversee fundraising activities, campaigns and strategies.
- Ensures implementation of policies adopted by the Board.
- Has chief administrative responsibility for public accountability of the agency.
- Implementation and monitoring of all grants.
- Hires, evaluates, and terminates CACRC staff in the performance of their duties.
- Provides overall leadership, supervision, and directs staff towards the successful performance of the agency.
- Coordinate and oversee all public policy activities, especially promoting the CAC model to legislators to acquire and sustain county, state and federal funding.
- Network/collaborate with local, county, state, and national organizations dedicated to child-safety issues.
- Provide ongoing support to the multidisciplinary team and board of directors. Activities are not limited to, but can include, the following: meeting national accreditation standards, NCA site review, compliance checks, facilitating training, and other forms of support and advocacy to meet the CAC model needs.
- Help create a strong sense of unity and cohesiveness among the staff and multidisciplinary team.
- Design and direct the implementation of a public relations campaign including, outreach and education to other state organizations and partnership agencies regarding the mission and value of CAC's.



- Organize, schedule and attend all board of directors' meetings. Generate monthly financial reports,
 Create agenda for Board meetings. Prepare and distribute meeting minutes of each board meeting.
- Act as a statewide CAC membership representative to the GSCA at local, state, and national meetings, as appropriate.
- Generate a monthly status reports to the GSCA Board of Directors on financial and program performance.
- Other responsibilities as designated by the CACRC Board of Directors.

REQUIREMENTS:

- Master's Degree in relevant field or bachelor's degree with five years' experience.
- Management experience or its equivalent.
- Experience with non-profit organizations preferred.
- Knowledge of the dynamics of child development and child abuse.
- Experience with problem solving.
- Demonstrate ability to work in a collaborative manner with diverse professional groups.
- Experience with budgets, writing grants, and fundraising.
- Excellent verbal, written and technical communication skills.
- High-degree of commitment, strong organizational skills, consistent follow-through, self-motivation, and the ability to lead professionals towards a common goal.

SUPERVISION:

- The Executive Director will be supervised by the Executive Committee of the Board.
- The Board Chair will be responsible for annual elevation of the Executive Director

PROFESSIONAL SKILLS:

- Excellent interpersonal skills and ability to work effectively with different constituencles
- Excellent writing and verbal communication skills and a collaborative management approach
- Strong organizational leadership skills and ability to manage multiple projects simultaneously
- Self-starter with ability to work independently as well as in a team
- Ability to communicate passionately a commitment to the CAC movement
- Cross cultural competence and sensitivity
- Computer and up-to-date technology skills

DR. MAUREEN SULLIVAN

EXPERIENCED EXECUTIVE

Experienced strategic and operations executive with a focus on identifying market opportunities, financial management, and fund development across the public and private sectors. Excel at team building, growing market segments, and being a visionary for emerging business needs from concept to product, to customer. Develop motivated teams that exceed goals in a positive environment and collaborative partnerships at the local, state, and national level.

AREA OF EXPERTISE

- Entreprencurial Leadership
- Strategic Planning
- Budget Management
- Non-Profit Development
- Fundraising & Grant Writing
- Strategic Partnerships & Relationship Building
- Market Research & Analysis
- Team Building & Management
- Community Outreach
- Risk Assessment & Crisis
 Management

PROFESSIONAL EXPERIENCE

CHILD ADVOCACY CENTER OF ROCKINGHAM COUNTY, Portsmouth, NH Executive Director, 2007 to Present

Provide leadership in the overall strategic and operational programming, as well as the execution and sustainability of the mission. As the face of a nationally accredited Child Advocacy Center, provide outreach to partner agencies to include but not limited to Domestic Violence & Sexual Assault Advocates, Prosecuting Attorneys, New Hampshire Department of Health and Human Services, Internet Crimes Against Children Task Force, and the state Victims of Crime Act office. Responsibilities include:

- Program Impact: Coordinate a team approach with 39 police departments, Federal Bureau of Investigation, Homeland Security, county attorney's office, child protective services, and mental and medical health providers; serve over 300,000 residents within Rockingham County; ensure programmatic excellence and maximum impact is achieved by establishing operational benchmarks, setting timelines, and making child safety our number one priority. More than doubled corporate and individual donor base.
- Financial Management: Overcame limited reserve in operating funds and a drop in state and county funding following the economic crisis while growing the operating reserve; provide oversight for invested assets including the first planned giving program with the NH Charitable Foundation to support the long-term mission and vision; attracted over \$1.75 million in private donations while saving Rockingham County over \$4 million.
- Outreach: Increased the use of outside resources such as volunteers, retired citizens, and university interns to expand services to the community; spokesperson in the community and media through press releases, social networking, and television and radio spots. Responsible for press releases and media relations.
- Public Policy: Conducted extensive outreach and networking with state and local public policy makers with an emphasis
 on Members of the House and Senate Appropriations Committee to reauthorizing the Victims of Child Abuse Act and
 Senate Bill 366 casino bill to address the funding problems facing child abuse victims.
- Risk Assessment/Crisis Management: Developed a 24-hour Homicide Protocol for the New Hampshire Attorney
 General for children that witness a homicide. Collaborate with the NH Internet Crimes against Children Task Force on
 the investigation, intervention and prevention of computer-facilitated crimes against children.
- Leadership: Led and coordinated the community stake holders' panel, which included members of community groups, in the interviewing process of six finalists for Portsmouth Chief of Police presented by the International Association of Chiefs of Police

Council Member, 2019 to Present

Appointed by Governor John Sununu, serving as a community member on the state advisory committee. Responsible for the overall direction and leadership of the New Hampshire Police Academy to include overseeing the management and strategic operations.

COLDWELL BANKER RESIDENTIAL BROKERAGE, Portsmouth, NH Real Estate Broker, 2004 to 2007

- Entrepreneurial Leadership: Define business strategy, market research, customer contact, and sales support; emphasis on market assessment, developing pricing proposals, sales forecasts, and an operation and profit plan.
- Marketing & Sales: Developed collateral, direct mail programs, advertising, and joint marketing alliances; significant
 customer contact, market assessment, pricing analysis, direct sales and contract negotiation.

INTERNATIONAL & AMERICAN WOMEN'S CLUBS OF AMSTERDAM & LONDON, 2002 to 2004

Volunteer/Fundraising: Joined the social and nonprofit organization with an objective of fostering an understanding
among people of different cultures, lifestyles, and nations while supporting local charities that benefited women and
children. Organized fundraising events and collaborated with charities throughout the local Amsterdam community.

MARCONI COMMUNICATIONS, Petaluma, CA (Formerly Mariposa Technology, Inc.)
Director of Market Intelligence & Communications, 2000 to 2002

Recruited by CEO to broaden Mariposa's position in the global telecommunications market. Retained by the Marconi Global executive team to develop and implement marketing programs to identify portfolio gaps, attractive markets, and strategic alliances. Responsibilities included gathering market data and synthesizing key competitors, industry trends, and market forecasts. Selected achievements include:

- Worked on a cross functional team to translate complex technologies into clear, market-focused product requirements.
- Provided the research data to enhance decision-making capability and contribute to the achievement of a \$390M business
 plan objective in 2001.
- Managed outside suppliers and industry partnerships to ensure consistent incorporation of products and systems while coordinating with legal and outside counsel to evaluate viability of third party relationships.
- Developed marketing collateral, conference presentations, and white papers for publication.
- Responsible for company-wide product and system definition, including development of capabilities needed to expand
 into new lines of business as well as global markets.

EDUCATION

DOCTORATE, LEADERSHIP STUDIES, Organizational Development, Franklin Pierce University, Rindge, NH MASTER OF SCIENCE, Business Administration, Southern New Hampshire University, Manchester, NH BACHELOR OF SCIENCE, Marketing, University of Massachusetts, Amherst, MA

PROFESSIONAL TRAINING CERTIFICATION

Adverse Childhood Experience Master Trainer - Certificate from ACE Interface Rob Anda MD, Laura Porter MS Executive Leadership Institute for Law Enforcement Executives - Certificate from FBI Law Enforcement Exec. Development

Reflective Leadership for Law Enforcement Executives - Certificate from FBI Law Enforcement Exec. Development Command Institute for Law Enforcement Executives - Certificate from FBI Law Enforcement Executive Development Supervisor Leadership Institute for Law Enforcement Executives - Certificate from FBI Law Enforcement Executive Development

Extended Forensic Interview Training - Certificate from the National Children's Advocacy Center, Huntsville, AL Forensic Interviewing of Children - Certificate from the National Children's Advocacy Center, Huntsville, AL Commercial Sexual Exploitation of Children - Certificate from the Office of Juvenile, Justice and Delinquency Prevention Accreditation of the National Children's Alliance Standards for Operating a Child Advocacy Center - Certificate from the National Children's Advocacy Center, Huntsville, AL

Prevention of Child Abuse: A Multi-Disciplinary Team Approach, - Fox Valley Technical College, Appleton, WI Understanding and Managing Complex Ethical Situations in Child Abuse Practice - Certificate of Attendance, 28th Annual Symposium on Child Abuse, Huntsville, AL

Sustainability of Child Advocacy Centers: Funding through Branding - Certificate from the National Children's Advocacy Center, Huntsville, AL

Grant Writing - Certificate from University of Southern Maine, Portland, ME

Child Abuse and Neglect Protocols - Certificate of Training from New Hampshire Attorney General's Office

Child Abuse Investigations Training - Certificate from Fox Valley Technical College, Appleton, WI

PROFESSIONAL AFFILIATIONS

Rockingham County Chiefs Association (RCCA) - Secretary-elect Great Bay Community College - Chair of the Student Development Advisory Board International Association of Chiefs of Police - Associate Member University of New Hampshire's Peter T. Paul School of Business and Economics - Adjunct Instructor Leadership Seacoast - 2004 graduate New Hampshire Network of Children's Advocacy Centers -Vice Chair

Portsmouth Rotary Club past board member

Community Leadership Award - University of New Hampshire Community Leadership Program

PROFESSIONAL PUBLICATIONS

Funding Intelligent Transportation Solutions through Public/Private Partnerships - Presentation and publication to the Third World Congress and International Bridge, Tunnel and Turnpike Association on how innovative telecommunication and state government partnerships can work to develop state-of-the-art methods to resolve funding problems.

Restructuring New Hampshire's Child Advocacy Centers: Forging Effective Alliances - A dissertation on collaborative decision-making model and servant leadership for utilizing local knowledge and input within the context of Child Advocacy Center development and the state's ability to combat child abuse.

SEACOAST CHILD ADVOCACY CENTER, INC

Andrew Chace - Chair Board Member Since: 5/2016 Sally Aldrich - Vice Chair Board Member Since: 4/2011

Samantha Elwell - Secretary Board Member Since: 5/2016 Erik Johnson, CPA - Treasurer
Board Member Since: 9/2017

Angela Ferris

Board Member Since: 5/2018

Frank Firicano
Board Member Since 8/2019

Julie Golkowski Board Member Since: 1/2011

Allyson Kreycik
Board member since 9/2020

Jonathan Melanson Board Member Since 2/2019 Brad Russ

Board Member Since: 1999

David T. Salois

Board Member Since: 1/2018

Captain Darrin Sargent
Board Member Since: 12/2019

Richard Sawyer (Chief Deputy RCSO)
Board Member Since: 09/2016

Kristina Seid

Board Member Since: 12/2018