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**ATTORNEY GENERAL  
DEPARTMENT OF JUSTICE**

33 CAPITOL STREET  
CONCORD, NEW HAMPSHIRE 03301-6397

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JOHN M. FORMELLA  
ATTORNEY GENERAL



JAMES T. BOFFETTI  
DEPUTY ATTORNEY GENERAL

June 14, 2022

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 to enter into a subgrant with Court Appointed Special Advocates, Manchester NH (Vendor # 172495-B001) in an amount not to exceed \$34,000, from the Federal Children's Justice Act Grant (CJA), for the purpose of enhancing the State's response to victims of child abuse and neglect, effective upon approval of the Governor and Executive Council through September 30, 2023. 100% Federal Funds.

Funding is available in State Fiscal Year 2022 and is contingent upon the availability and continued appropriation of funds in Fiscal Year 2023 as follows, with the ability to adjust encumbrances through the Budget Office between State Fiscal Years if needed and justified:

02-20-20-201510-4460	<u>FY 2022</u>	<u>FY 2023</u>
Children's Justice Act		
072-500575, Grants Federal.	\$16,900	\$17,100

**EXPLANATION**

The goal of the Children's Justice Act Grant (CJA) is to improve systems and processes of child abuse and/or neglect cases. These improvements include, but are not limited to, assessments, investigations, prosecutions, and the judicial handling of child abuse and/or neglect cases. The main intent is to minimize trauma to the child or children involved in the case.

His Excellency, Governor Christopher T. Sununu

And the Honorable Council

June 14, 2022

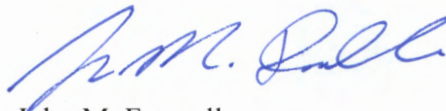
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Volunteers with Court Appointed Special Advocates (CASA), located in Manchester, New Hampshire, serve as guardians ad litem for abused and neglected children throughout the state. Since its inception in 1989, CASA has served more than 10,000 children and youth.

Through advocacy, CASA has identified the critical need for greater public awareness regarding child abuse and neglect. The funding provided in this subgrant will allow CASA to raise awareness about the severity of child abuse and neglect in New Hampshire. CASA will also use the funds to educate the public on how to find solutions for the prevention of child abuse and neglect. Additionally, the CJA subgrant will be used to assist child victims and their families.

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

Respectfully submitted,



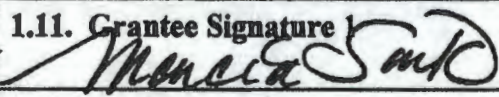
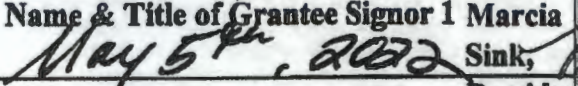
John M. Formella  
Attorney General

#3582647

GRANT AGREEMENT

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

1. Identification and Definitions.

<b>1.1. State Agency Name</b> New Hampshire Department of Justice		<b>1.2. State Agency Address</b> 33 Capitol Street, Concord, NH 03301	
<b>1.3. Grantee Name</b> Court Appointed Special Advocates of New Hampshire, Inc.		<b>1.4. Grantee Address</b> 138 Coolidge Ave PO Box 1327 Manchester, New Hampshire 03105	
<b>1.5 Grantee Phone #</b> (603) 626-4600	<b>1.6. Account Number</b> 02-20-20-201510- 4460-072-500575	<b>1.7. Completion Date</b> 09/30/23	<b>1.8. Grant Limitation</b> \$ 34,000
<b>1.9. Grant Officer for State Agency</b> Kathleen Carr		<b>1.10. State Agency Telephone Number</b> (603) 271-3658	
If Grantee is a municipality or village district: "By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
<b>1.11. Grantee Signature</b> 		<b>1.12. Name &amp; Title of Grantee Signor 1</b> Marcia Sink,  President/ CEO	
<b>Grantee Signature 2</b>		<b>Name &amp; Title of Grantee Signor 2</b>	
<b>Grantee Signature 3</b>		<b>Name &amp; Title of Grantee Signor 3</b>	
<b>1.13 State Agency Signature(s)</b> Kathleen Carr		<b>1.14. Name &amp; Title of State Agency Signor(s)</b> Kathleen Carr, Director of Administration	
<b>1.15. Approval by Attorney General (Form, Substance and Execution) (if G &amp; C approval required)</b> By: <i>Takmina Rakhmatova</i> Assistant Attorney General, On: 6/9/2022			
<b>1.16. Approval by Governor and Council (if applicable)</b> By: _____ On: / /			

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



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

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



**EXHIBIT A**

**-SPECIAL PROVISIONS-**

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

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

## EXHIBIT A

Partnerships With Faith-Based and Other Neighborhood Organizations; and the DOJ implementing regulations at 28 C.F.R. Part 38.

4. Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the marketplace. The current consultant limit is \$650 per day or \$81.25 per hour. When the rate exceeds the limit for an 8-hour day, or a proportionate hourly rate (excluding travel and subsistence costs), a written prior approval is required. Prior approval requests require additional justification.
5. The Subrecipient agency agrees that, should they employ a former member of the NH Department of Justice (NHDOJ), that employee or their relative shall not perform work on or be billed to any federal or state subgrant or monetary award that the employee directly managed or supervised while at the NHDOJ for the life of the subgrant without the express approval of the NH DOJ.
6. The Subrecipient understands that grants are funded for the grant award period noted on the grant award document. No guarantee is given or implied of subsequent funding in future years.
7. Human Trafficking Provisions. These awards are subject to the requirements of Section 106(g) of the "Trafficking Victims Protection Act of 2000" (22 U.S.C. 7104). The full text of this requirement is found at <http://www.acf.hhs.gov/grants/award-term-and-condition-for-trafficking-in-persons>.
8. Mandatory Disclosures. These awards are subject to the requirements in 31 U.S.C. 3321, 41 U.S.C. 2313, and provisions found in Federal regulations at 45 CFR §75.113 and Appendix XII of this part, and 2 CFR Parts 180 and 376 for debarment and suspension. Non-Federal entities must disclose all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award. Failure to comply may result in any noncompliance remedies, including debarment and suspension. ACF is required to review and consider information about any current or potential recipient, subrecipient, contractor, or subcontractor contained in the Federal Awardee Performance and Integrity Information System (FAPIS) (<https://www.fapiis.gov>) and System for Award Management (SAM). Non-Federal entities may review and comment on any information about itself that has been entered into FAPIS. ACF will consider any comments by the non-Federal entity, in addition to other information in FAPIS to judge the grant recipients integrity, business ethics, and record of performance under Federal awards when completing its review of risk.

9. Posting Federally Funded Disclaimer Language on Documents. In accordance with Section 505 of Public Law 115-31, the Consolidated Appropriations Act of 2017 is applicable to the mandatory grant programs. "When issuing statements, press releases, requests for proposals, bid solicitations and other documents describing projects or programs funded in whole or in part with Federal money, all recipients receiving Federal funds included in this Act, including but not limited to State and local governments and recipients of Federal research grants, shall clearly state (1) the percentage of the total costs of the program or project which will be financed with Federal money, (2) the dollar amount of Federal funds for the project or program, and (3) percentage and dollar amount of the total costs of the project or program that will be financed by non-governmental sources."
10. Salary Limitation – Federal Executive Level II. Federal funds for these grant programs consistently include a provision as part of the Consolidated Appropriations Act (e.g., Public Law 115-31, May 5, 2017) from Congress that the amount that "shall be used to pay the salary of an individual, through a grant or other extramural mechanism" including non-federal share, must not exceed the amount of the Federal Executive Level II salary for that calendar year. This amount is published annually by the U.S. Office of Personnel Management and can be found on their website at <https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/2017/executive-senior-level> under the "Rates of Pay for the Executive Schedule" link. This amount reflects an individual's base salary exclusive of fringe benefits and any income that an individual may be permitted to earn outside of the duties of the non-Federal entities organization. This salary limitation also applies to subawards, contracts, and subcontracts under an ACF grant or cooperative agreement.
11. Smoking Prohibitions. In accordance with Title XII of Public Law 103-227, the "PRO-KIDS Act of 1994," smoking may not be permitted in any portion of any indoor facility owned or regularly used for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs whether directly or through State, Territories, local and Tribal governments. Federal programs include grants, cooperative agreements, loans and loan guarantees, subawards, and contracts. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions or facilities and used for inpatient drug and alcohol treatment.
12. Micro-purchase and Simplified Acquisition Threshold for Financial Assistance. "Due to statutory changes set forth in the National Defense Authorization Act for Fiscal Year 2018, which became law on December 12, 2017, the threshold for micro-purchases is now set at \$10,000, and the threshold for simplified acquisition is now \$250,000. In accordance with 41 U.S.C. § 1902(f), changes to the thresholds are not effective until implemented in the Federal Acquisition Regulations (FAR). However, pursuant to 2 CFR §200.102, OMB has issued an

Subrecipient Initials MS

Date 5/5/22



exception to allow grantees [recipients] to use these higher thresholds in advance of revisions to the FAR at 48 CFR Subpart 2.1 and the Uniform Guidance. Further, the National Defense Authorization Act for Fiscal Year 2017, which became law on December 23, 2016, establishes a uniform process by which institutions of higher education, or related or affiliated nonprofit entities, nonprofit research organizations or independent research institutes can request a micro-purchase threshold above \$10,000. Prior to requesting a higher threshold, please contact the Grants Management Specialist (GMS) identified on your Notice of Award (NoA) or award letter for instructions to submit the request.”

13. Tangible Property Report (SF-428s), OMB Control No. 4040-0018. Recipients and subrecipients that purchase any tangible personal property (e.g., equipment with a unit cost of \$5,000 or more and residual supplies with an aggregate fair market value exceeding \$5,000) are required to submit the OMB approved Tangible Personal Property form SF-428. The SF-428 is a standard form used to collect information related to tangible personal property. All mandatory grant programs are required to submit the SF-428s. Recipients are required to submit the forms on behalf of subrecipients.
14. Audits. Any non-Federal subrecipient that expends Federal funds totaling \$750,000 or more during the course of its fiscal year must arrange for a financial audit in compliance with the requirements of 45 CFR Part 75 Subpart F.
15. For-profit subrecipients. Unless stated otherwise in regulation or guidance, Subpart F does not apply to for-profit subrecipients. At a minimum, the pass-through entity is responsible for establishing requirements, as necessary, to ensure compliance by for-profit subrecipients. The agreement with the for-profit subrecipient must describe applicable compliance requirements and the for-profit subrecipient’s compliance responsibility. Methods to ensure compliance requirements for Federal awards made to for-profit subrecipients may include pre-award audits, monitoring during the agreement, and post-award audits. Please see 45 CFR §75.352 and §75.501(h).
16. Equipment purchased with these funds shall be listed by the Subrecipient on the agency inventory. The inventory must include the item description, serial number, cost, percentage of federal funds, and location. The Subrecipient agrees that the title to any equipment purchased with the funds will revert back to the NHDOJ, Grants Management Unit, when it is no longer being used for the program purposes for which it was acquired.
17. 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.

18. Subrecipients of federal funding from the NHDOJ are required to comply with all federal regulations that relate to non-discrimination. These requirements are specified in United States Code of Federal Regulation Title 28, sections 35, 38, 42 and 54. Individuals who believe they may have been discriminated against by the NHDOJ or by an organization that receives federal funding from the NHDOJ based on their race, color, national origin, religion, sex, disability, age, sexual orientation or gender identity should print and complete a Discrimination Complaint Form found at <https://www.doj.nh.gov/grants-management/civil-rights.htm>.
19. 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.
20. The Subrecipient, if a non-profit organization, must certify their non-profit status by submitting a statement to NHDOJ: 1) affirmatively asserting that the subrecipient 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 Subrecipient's state certificate of incorporation that substantiates its non-profit status
21. Subrecipient 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.

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5/5/22

**EXHIBIT B**

**-SCOPE OF SERVICES-**

1. The Subrecipient shall receive a subgrant from the New Hampshire Department of Justice (DOJ) for expenses to create a general public awareness campaign about the severity of child abuse and neglect in New Hampshire and educate the public on how they can become more involved.
2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in Exhibit C. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15<sup>th</sup> or 15 days after the close of the first quarter ending on March 31.*
3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation shall be maintained for at least seven (7) years after the close of the Federal Grant.
4. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
5. All correspondence and submittals shall be directed to:  
NH Department of Justice  
Grants Management Unit  
33 Capitol Street  
Concord, NH 03301  
603-271-1301 or Danielle.m.snook@doj.nh.gov.



**EXHIBIT C**

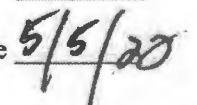
- PAYMENT TERMS-

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT B.
2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the Subrecipient's account receivables address per the Financial System of the State of New Hampshire.
3. The State's obligation to compensate the Subrecipient under this Agreement shall not exceed the price limitation set forth in form G-1 section 1.8.
  - 3a. The Subrecipient shall be awarded an amount not to exceed \$34,000 of the total Grant Limitation from Governor and Council approval to 09/30/23, with approved expenditure reports. This shall be contingent on continued federal funding and program performance.
    - i. Of the total award, \$12,000, from federal grant #1901NHCJA1 must be obligated by 9/30/22.
    - ii. Of the total award, \$22,000, from federal grant #2001NHCJA, must be obligated by 9/30/23.
4. Neither the Subrecipient nor DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Council approval, or after 09/30/23.

Subrecipient Initials



Date



**EXHIBIT D**

**-NON-SUPLANTING CERTIFICATION -**

**Supplanting defined**

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

<http://www.ojp.usdoj.gov/financialguide/part2/part2chap3.htm>.

**Supplanting and job retention**

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

---

The Court Appointed Special Advocates of NH (Subrecipient) certifies that any funds awarded through grant number 2022CJA01 shall be used to supplement existing funds for program activities and will not replace (supplant) nonfederal funds that have been appropriated for the purposes and goals of the grant.

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

Printed Name and Title of Authorized Signor: Marcia Sink, CEO

Signature: Marcia Sink

**EXHIBIT E**

**NEW HAMPSHIRE DEPARTMENT OF JUSTICE**



**CERTIFICATIONS REGARDING: DRUG-FREE WORKPLACE REQUIREMENTS;  
LOBBYING; DEBARMENT, SUSPENSION, INELIGIBILITY AND VOLUNTARY  
EXCLUSION; AND ENVIRONMENTAL TOBACCO SMOKE**

**1. DRUG-FREE WORKPLACE REQUIREMENTS**

This certification is required by the regulations implementing the Drug-Free Workplace Act of 1988: 45 CFR Part 76, Subpart, F. Sections 76.630(c) and (d)(2) and 76.645(a)(1) and (b) provide that a Federal agency may designate a central receipt point for STATE-WIDE AND STATE AGENCY-WIDE certifications, and for notification of criminal drug convictions. For the Department of Health and Human Services, the central point is: Division of Grants Management and Oversight, Office of Management and Acquisition, Department of Health and Human Services, Room 517-D, 200 Independence Avenue, SW Washington, DC 20201. The grantee certifies that it will or will continue to provide a drug-free workplace by:

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an ongoing drug-free awareness program to inform employees about --

- 1) The dangers of drug abuse in the workplace;
- 2) The grantee's policy of maintaining a drug-free workplace;
- 3) Any available drug counseling, rehabilitation, and employee assistance programs; and
- 4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will --

- 1) Abide by the terms of the statement; and
- 2) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

Subrecipient Initials MS

Date 5/5/22



**EXHIBIT E**

(e) Notifying the agency in writing, within ten calendar days after receiving notice under paragraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer or other designee on whose grant activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;

(f) Taking one of the following actions, within 30 calendar days of receiving notice under paragraph (d)(2), with respect to any employee who is so convicted --

- 1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended;  
or
- 2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;

(g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e) and (f).

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

Place of Performance (Street address, city, county, state, zip code)

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---

**2. LOBBYING**

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

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

## EXHIBIT E

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

### Statement for Loan Guarantees and Loan Insurance

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

If any funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this commitment providing for the United States to insure or guarantee a loan, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions. Submission of this statement is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required statement shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

### 3. DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS

1. The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.
2. Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal

EXHIBIT E

**4. ENVIRONMENTAL TOBACCO SMOKE**

The Pro-Children Act of 2001, 42 U.S.C. 7181 through 7184, imposes restrictions on smoking in facilities where Federally-funded children's services are provided. HHS grants are subject to these requirements only if they meet the Act's specified coverage. The Act specifies that smoking is prohibited in any indoor facility (owned, leased, or contracted for) used for the routine or regular provision of kindergarten, elementary, or secondary education or library services to children under the age of 18. In addition, smoking is prohibited in any indoor facility or portion of a facility (owned, leased, or contracted for) used for the routine or regular provision of federally funded health care, day care, or early childhood development, including Head Start services to children under the age of 18. The statutory prohibition also applies if such facilities are constructed, operated, or maintained with Federal funds. The statute does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, portions of facilities used for inpatient drug or alcohol treatment, or facilities where WIC coupons are redeemed. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1,000 per violation and/or the imposition of an administrative compliance order on the responsible entity.

Marcia Sont

Name of Authorized Signor

President/CEO

Title of Authorized Signor

Marcia Sont

Signature

May 5<sup>th</sup>, 2022

Date

CHSA of NH · 138 Coolidge Ave, Manchester NH 03102

Name and Address of Agency

P.O. Box 1327, Manchester NH 03105



## EXHIBIT F

### Certification Regarding the Federal Funding Accountability and Transparency Act (FFATA) Compliance

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

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

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

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

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

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

**EXHIBIT F**  
Certification

Marcia Sink

Name of Authorized Signor

President/CEO

Title of Authorized Signor

Marcia Sink

Signature

May 5, 2022

Date

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

1. The Unique Entity ID (SAM) number for your entity is: 96864 2082 / CLJ QB5GM33E7 / SP3T4

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

NO

YES

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

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

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

NO

YES

**If the answer to #3 above is YES, stop**

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

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

**EXHIBIT F**  
Certification

Name: \_\_\_\_\_ Amount: \_\_\_\_\_

Name: \_\_\_\_\_ Amount: \_\_\_\_\_

Name: \_\_\_\_\_ Amount: \_\_\_\_\_

Name: \_\_\_\_\_ Amount: \_\_\_\_\_

Name: \_\_\_\_\_ Amount: \_\_\_\_\_

Subrecipient Initials MS

Date 5/5/22



# 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 COURT APPOINTED SPECIAL ADVOCATES OF NEW HAMPSHIRE, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on April 19, 1989. 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: 140761

Certificate Number: 0005749012



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 4th day of April A.D. 2022.

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

William M. Gardner  
Secretary of State

## CERTIFICATE OF AUTHORITY

### CORPORATE RESOLUTION

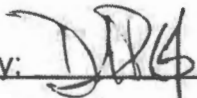
I, David Eby, hereby certify that I am the duly elected Chair of the Board of Directors of Court Appointed Special Advocates (CASA) of New Hampshire. I hereby certify the following is a true copy of a vote taken electronically by the Board of Directors/shareholders, duly called and held on May 13, 2022 at which a quorum of the Directors/shareholders were present and voting.

VOTED: That Marcia Sink is President/CEO of Court Appointed Special Advocates of New Hampshire, Inc., a non-profit corporation organized under the laws of New Hampshire with principle offices located at 138 Coolidge Street, Unit 1, Manchester New Hampshire (CASA-NH"). Ms. Marcia Sink is duly authorized to enter into contracts or agreements on behalf of CASA of New Hampshire with the State of New Hampshire and any of its agencies or departments and is further authorized to execute any documents which may in her judgment be desirable or necessary to effect the purpose of the 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 she has full authority to bind the corporation. To the extent that there are 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.

The undersigned is the duly authorized Chair of CASA-NH.

COURT APPOINTED SPECIAL ADVOCATES  
OF NEW HAMPSHIRE, Inc.

By:  \_\_\_\_\_  
David Eby, Chair

May 13, 2022



**CERTIFICATE OF VOTE**  
**Without Seal**

I, David Eby, do hereby certify that:

1. I am a duly elected Chair of Court Appointed Special Advocates of New Hampshire, Inc.  
(Corporation Name)
2. Attached are true copies of the resolution duly adopted by vote of the Board of Directors of the Corporation  
May 13, 2022 which provide:  
(Date)

RESOLVED: That this Corporation enter into a contract with the State of New Hampshire, acting through its agencies or departments with respect to Children Justice Act Funds.

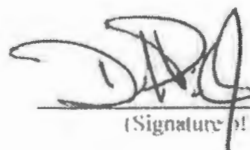
RESOLVED: That the President/CEO/Executive Director  
(Title of Contract Signatory)

is hereby authorized on behalf of this Corporation to enter into the said contract with the State 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 will remain in full force and effect as of May 5, 2022 through September 30, 2023. Any amendment or revocation of these resolutions will be immediately reported to the Attorney General's Office.

(Date Contract Signed)

4. Marcia Sink is the duly elected President/CEO/Executive Director  
of the Corporation. (Title of Contract Signatory)

  
\_\_\_\_\_  
(Signature of the Chair of the Corporation)

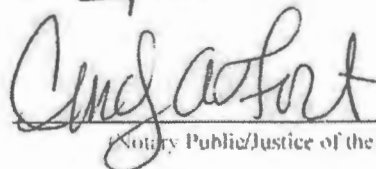
STATE OF NEW HAMPSHIRE  
County of Hillsborough

The forgoing instrument was acknowledged before me this 13 day of May, 2022

By David Eby  
(Name of Chair of Corporation)

(NOTARY SEAL)



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

Commission Expires:



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
6/10/2021

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

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

<b>PRODUCER</b> Eaton & Berube Insurance Agency, LLC 11 Concord St Nashua NH 03064	<b>CONTACT NAME:</b> Jessica Archambault <b>PHONE (A/C, No, Ext):</b> 603-882-2766 <b>FAX (A/C, No):</b> 603-886-4230 <b>E-MAIL ADDRESS:</b> jarchambault@eatonberube.com	
	<b>INSURER(S) AFFORDING COVERAGE</b> <b>NAIC #</b>	
<b>INSURED</b> CASA of NH, INC PO BOX 1327 Manchester NH 03105	<b>INSURER A:</b> Philadelphia Insurance Company      23850	
	<b>INSURER B:</b> Wesco Insurance Company	
	<b>INSURER C:</b>	
	<b>INSURER D:</b>	
<b>INSURER E:</b>		
<b>INSURER F:</b>		

**COVERAGES**      **CERTIFICATE NUMBER:** 1739005909      **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			PHPK2286355	7/1/2021	7/1/2022	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
A	<input type="checkbox"/> <b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> AUTOS ONLY			PHPK2286355	7/1/2021	7/1/2022	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> <b>UMBRELLA LIAB</b> <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			PHUB771835	7/1/2021	7/1/2022	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000 \$
B	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		Y/N <input checked="" type="checkbox"/> N    N/A	WWC3534957	7/1/2021	7/1/2022	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)**  
 New Hampshire Workers' Compensation Policy.  
 Additional Insured status applies in regards to General Liability when required by a written contract. Waiver of Subrogation applies to General Liability when required by a written contract.  
 Re: Title VOCA Grant - Covering operations of the Named Insured during the policy period.

<b>CERTIFICATE HOLDER</b>  State of NH Department of Justice 33 Capital St Concord NH 03301	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 
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**COURT APPOINTED SPECIAL ADVOCATES  
OF NEW HAMPSHIRE, INC.**

**FINANCIAL STATEMENTS**

**JUNE 30, 2021**



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HESSION & PARE, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

62 Stark Street, Manchester, New Hampshire 03101

603-669-5477 FAX 603-669-0197

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Court Appointed Special Advocates of New Hampshire, Inc.  
Manchester, New Hampshire

### Opinion

We have audited the accompanying financial statements of Court Appointed Special Advocates of New Hampshire, Inc. ("CASA") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of CASA as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

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

### Responsibilities of Management for the Financial Statements

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

To the Board of Directors  
Court Appointed Special Advocates of New Hampshire, Inc.

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

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

In performing an audit in accordance with generally accepted auditing standards, we:

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



To the Board of Directors  
Court Appointed Special Advocates of New Hampshire, Inc.

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

**Report on Summarized Comparative Information**

We have previously audited CASA's 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated September 15, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Manchester, NH  
November 8, 2021

*Hessim & Pore pc*

## COURT APPOINTED SPECIAL ADVOCATES OF NEW HAMPSHIRE, INC.

## STATEMENT OF FINANCIAL POSITION

As of June 30, 2021  
(with comparative totals for 2020)

	ASSETS		<u>2021</u>	<u>2020</u>
	Without Donor <u>Restrictions</u>	With Donor <u>Restrictions</u>		
Assets				
Cash	\$ 3,248,769	\$ 620,588	\$ 3,869,357	\$ 2,283,238
Endowment investments	-	1,016,649	1,016,649	790,893
Sponsorship receivable	2,000	-	2,000	-
Grants receivable	176,068	-	176,068	150,357
Pledges receivable, net	534,137	-	534,137	579,389
Prepaid expenses	2,380	-	2,380	2,380
Property and equipment, net	1,045,309	-	1,045,309	1,103,821
Total assets	<u>\$ 5,008,663</u>	<u>\$ 1,637,237</u>	<u>\$ 6,645,900</u>	<u>\$ 4,910,078</u>
	LIABILITIES AND NET ASSETS			
Liabilities				
Accounts payable	\$ 31,342	\$ -	\$ 31,342	\$ 92,952
Accrued expenses	167,496	-	167,496	152,734
Notes payable	-	-	-	334,200
Total liabilities	<u>198,838</u>	<u>-</u>	<u>198,838</u>	<u>579,886</u>
Commitments (see Notes)				
Net assets				
Without donor restrictions	4,809,825	-	4,809,825	2,936,372
With donor restrictions	-	1,637,237	1,637,237	1,393,820
Total net assets	<u>4,809,825</u>	<u>1,637,237</u>	<u>6,447,062</u>	<u>4,330,192</u>
Total liabilities and net assets	<u>\$ 5,008,663</u>	<u>\$ 1,637,237</u>	<u>\$ 6,645,900</u>	<u>\$ 4,910,078</u>

See notes to financial statements.

COURT APPOINTED SPECIAL ADVOCATES OF NEW HAMPSHIRE, INC.

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the Year Ended June 30, 2021

	Without Donor <u>Restrictions</u>	With Donor <u>Restrictions</u>	<u>2021</u>
Public support			
Contributions	\$ 723,195	\$ 393,900	\$ 1,117,095
Government grants	2,734,360		2,734,360
Fundraising events, net of costs of \$63,085	286,379	-	286,379
Private grants	289,381	84,975	374,356
Other income	365,685	-	365,685
In-kind donations	21,772	-	21,772
	<u>4,420,772</u>	<u>478,875</u>	<u>4,899,647</u>
Total public support			
Investment income, net of fees of \$7,491	1,175	171,505	172,680
	<u>4,421,947</u>	<u>650,380</u>	<u>5,072,327</u>
Total public support and investment income			
Net assets released from restrictions			
For satisfaction of program restrictions	406,963	(406,963)	-
	<u>4,828,910</u>	<u>243,417</u>	<u>5,072,327</u>
Total public support, investment income and net assets released from restrictions			
Expenses			
Program services	2,518,048	-	2,518,048
Supporting activities			
Management and general	143,933	-	143,933
Fundraising	293,476	-	293,476
	<u>2,955,457</u>	<u>-</u>	<u>2,955,457</u>
Total expenses			
Increase in net assets	1,873,453	243,417	2,116,870
Net assets, beginning of year	2,936,372	1,393,820	4,330,192
Net assets, end of year	<u>\$ 4,809,825</u>	<u>\$ 1,637,237</u>	<u>\$ 6,447,062</u>

See notes to financial statements.

## COURT APPOINTED SPECIAL ADVOCATES OF NEW HAMPSHIRE, INC.

## STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the Year Ended June 30, 2020

	Without Donor <u>Restrictions</u>	With Donor <u>Restrictions</u>	<u>2020</u>
Public support			
Contributions	\$ 1,429,668	\$ 614,694	\$ 2,044,362
Government grants	1,637,976	-	1,637,976
Fundraising events, net of costs of \$39,681	196,373	-	196,373
Private grants	279,209	139,450	418,659
Other income	27,556	-	27,556
In-kind donations	25,735	-	25,735
	<u>3,596,517</u>	<u>754,144</u>	<u>4,350,661</u>
Total public support			
Investment income, net of fees of \$7,043	<u>7,515</u>	<u>26,953</u>	<u>34,468</u>
Total public support and investment income	3,604,032	781,097	4,385,129
Net assets released from restrictions			
For satisfaction of program restrictions	<u>122,989</u>	<u>(122,989)</u>	<u>-</u>
Total public support, investment income and net assets released from restrictions	<u>3,727,021</u>	<u>658,108</u>	<u>4,385,129</u>
Expenses			
Program services	2,250,394	-	2,250,394
Supporting activities			
Management and general	201,425	-	201,425
Fundraising	<u>303,653</u>	<u>-</u>	<u>303,653</u>
Total expenses	<u>2,755,472</u>	<u>-</u>	<u>2,755,472</u>
Increase in net assets	971,549	658,108	1,629,657
Net assets, beginning of year	<u>1,964,823</u>	<u>735,712</u>	<u>2,700,535</u>
Net assets, end of year	<u>\$ 2,936,372</u>	<u>\$ 1,393,820</u>	<u>\$ 4,330,192</u>

See notes to financial statements.



COURT APPOINTED SPECIAL ADVOCATES OF NEW HAMPSHIRE, INC.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2021  
(with comparative totals for 2020)

	Program Services	Management and General	Fundraising	2021	2020
Payroll					
Salaries and wages	\$ 1,743,489	\$ 99,658	\$ 203,202	\$ 2,046,349	\$ 1,805,899
Payroll taxes	143,329	8,193	16,705	168,227	137,163
Total payroll	1,886,818	107,851	219,907	2,214,576	1,943,062
Other					
Insurance	186,689	10,671	21,758	219,118	222,012
Professional fees and contract labor	79,049	4,518	9,213	92,780	64,541
Training	77,085	4,406	8,984	90,475	115,706
Rent	54,417	3,111	6,342	63,870	57,737
Depreciation	52,322	2,991	6,098	61,411	41,520
Office expense	42,532	2,432	4,957	49,921	71,698
Service contracts	32,793	1,875	3,822	38,490	79,452
Telephone	19,876	1,136	2,317	23,329	20,856
Postage	15,584	891	1,816	18,291	16,886
Dues, memberships and subscriptions	13,987	800	1,630	16,417	12,783
Repairs and maintenance	13,876	793	1,617	16,286	8,133
Bank fees	13,691	782	1,596	16,069	10,533
Travel	10,265	587	1,196	12,048	47,689
Utilities	8,570	490	999	10,059	10,646
Printing	5,685	324	663	6,672	11,541
Conferences and meetings	2,965	169	346	3,480	2,463
Gifts and promotions	1,442	83	168	1,693	5,236
Meals and entertainment	402	23	47	472	12,823
Advertising	-	-	-	-	155
Total other	631,230	36,082	73,569	740,881	812,410
Total expenses	<u>\$ 2,518,048</u>	<u>\$ 143,933</u>	<u>\$ 293,476</u>	<u>\$ 2,955,457</u>	<u>\$ 2,755,472</u>

COURT APPOINTED SPECIAL ADVOCATES OF NEW HAMPSHIRE, INC.

STATEMENT OF CASH FLOWS

For the Year Ended June 30, 2021  
(with comparative totals for 2020)

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities		
Change in net assets	\$ 2,116,870	\$ 1,629,657
Adjustments to reconcile change in net assets to cash provided by operating activities		
Depreciation	61,410	41,520
Net realized and unrealized (gain) on investments	(148,168)	(7,761)
(Increase) decrease in sponsorships receivable	(2,000)	7,556
(Increase) decrease in grants receivable	(25,711)	11,609
Decrease (increase) in pledges receivable	45,252	(579,389)
Contributions restricted for long-term investment	(51,400)	(35,305)
(Increase) in prepaid expenses	-	(2,380)
(Decrease) increase in accounts payable and accrued expenses	<u>(46,848)</u>	<u>83,596</u>
Net cash provided by operating activities	<u>1,949,405</u>	<u>1,149,103</u>
Cash flows from investing activities		
Proceeds from sale of investments	171,248	157,662
Purchase of investments	(248,836)	(208,670)
Purchase of property and equipment	<u>(2,898)</u>	<u>(82,111)</u>
Net cash used in investing activities	<u>(80,486)</u>	<u>(133,119)</u>
Cash flows from financing activities		
Contributions restricted for long-term investment	51,400	35,305
Borrowings on loan	-	334,200
Forgiveness of debt	<u>(334,200)</u>	<u>-</u>
Net cash (used in) provided by financing activities	<u>(282,800)</u>	<u>369,505</u>
Net increase in cash and cash equivalents	1,586,119	1,385,489
Cash and cash equivalents, beginning of year	<u>2,283,238</u>	<u>897,749</u>
Cash and cash equivalents, end of year	<u>\$ 3,869,357</u>	<u>\$ 2,283,238</u>

See notes to financial statements.

**COURT APPOINTED SPECIAL ADVOCATES  
OF NEW HAMPSHIRE, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**Note 1. NATURE OF ACTIVITIES**

Court Appointed Special Advocates of New Hampshire, Inc. ("CASA") is a non-stock, non-profit corporation organized in New Hampshire. CASA's primary service is training volunteers in New Hampshire to advocate for abused and neglected children in the court system. The major source of revenue is government grant income.

**Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Significant accounting policies**

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

**Comparative financial information**

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

**Use of estimates and assumptions**

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities and the reported revenues and expenses. Accordingly, actual results may differ from estimated amounts.

**Cash equivalents**

For purposes of reporting cash flows, CASA considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. There were no cash equivalents at June 30, 2021. Temporary cash investments held in the investment portfolio are excluded from cash and cash equivalents.

**COURT APPOINTED SPECIAL ADVOCATES  
OF NEW HAMPSHIRE, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Net assets**

The financial statements report net assets and changes in net assets that are based upon the existence or absence of restrictions on use that are placed by its donors, as follows:

Net assets without donor restrictions – Net assets without donor restrictions are resources available to support operations. The only limits on the use of these net assets are the broad limits resulting from the nature of CASA, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Net assets with donor restrictions – Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose or in a particular future period. Some donor-imposed restrictions are temporary in nature, and the restriction will expire when the resources are used in accordance with the donor's instructions or when the stipulated time has passed. Other donor-imposed restrictions are perpetual in nature; CASA must continue to use the resources in accordance with the donor's restrictions.

**Investments**

CASA carries investments in marketable securities with readily determinable fair values based upon quoted market prices. Unrealized and realized gains and losses are included in the accompanying statement of activities and changes in net assets with investment income. Purchased and gifted securities are recorded at fair value on the date of the acquisition or gift date, net of any brokerage fees. CASA's investments do not have a significant concentration of credit risk within any industry, geographic location or specific location.

**Sponsorships receivable**

Sponsorships receivable consist of amounts billed to event sponsors for events that have already occurred, but for which amounts have not yet been paid. CASA establishes its allowance for uncollectible accounts based on prior collection experience. It is CASA's policy to charge-off uncollectible accounts receivable when management determines the receivable will not be collected. Management does consider a variety of factors, including risk characteristics of the selected accounts, number of days outstanding and current economic conditions.



**COURT APPOINTED SPECIAL ADVOCATES  
OF NEW HAMPSHIRE, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Pledges receivable**

CASA has launched a capital campaign to generate funds to expand their capacity to meet the emergency faced by our children today from the impact of the opioid epidemic. The campaign was designed to solicit pledges to be paid over time (up to 5 years). Pledges are recorded as net assets with donor restrictions due to the purpose and/or implied time restrictions. The contributions are recorded as revenue at the time the pledges are made. When the purpose and/or time restrictions are met, the time restrictions are released and the amounts are recorded on the statement of activities as net assets released from restrictions.

**Property and equipment**

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

The provision for depreciation is made using the straight-line method by annual charges calculated to absorb the costs over the following estimated useful lives:

Buildings and improvements	39 years
Furniture, equipment and software	3-5 years

**Revenue recognition**

CASA has revenue streams that are accounted for as a reciprocal exchange transaction, including grants and fundraising events.

Because CASA's performance obligations relate to contracts with a duration of less than one year, CASA has elected to apply the optional exemption provided in FASB ASC 606-10-50-14(a), *Revenue from Contracts with Customers*, and, therefore, is 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. There are no incremental costs of obtaining a contract and no significant financing components.

**COURT APPOINTED SPECIAL ADVOCATES  
OF NEW HAMPSHIRE, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Grants and fundraising events are recognized ratably over the period each service is provided on a straight-line basis in an amount that reflects the consideration CASA expects to be entitled to in exchange for those services. All CASA's revenue from contracts with customers are from performance obligations satisfied over time. Prices are specific to a distinct performance obligation and do not consist of multiple transactions.

**Contributions and grants**

Contributions, including unconditional promises to give, are recognized when received. All contributions are reported as increases in net assets without donor restrictions unless use of the contributed assets is specifically restricted by the donor. Amounts received that are restricted by the donor to use in future periods or for specific purposes are reported as increases in net assets with donor restrictions. Contributions restricted by the donor are reported as increases in net assets without donor restrictions if the restriction expires in the fiscal year in which the contributions are recognized. When a restriction expires, donor restricted net assets are reclassified to net assets without donor restrictions.

**Donated goods and services**

A significant portion of CASA's functions are conducted by unpaid officers, board members and volunteers. The value of this contributed time is not reflected in the accompanying financial statements since it does not meet the criteria necessary for recognition under U.S. GAAP. Donated materials and equipment are reflected as in-kind donations at their estimated fair value at the date of receipt.

**Functional allocation of expenses**

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

**Advertising costs**

CASA charges advertising costs to operating expenses as incurred.

**COURT APPOINTED SPECIAL ADVOCATES  
OF NEW HAMPSHIRE, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)**

**Income taxes**

CASA is a not-for-profit organization exempt from income tax under Section 501(c)(3) of the Internal Revenue Code and is classified as other than a private foundation. However, certain unrelated business income is subject to federal taxation. For the year ended June 30, 2021, there was no liability for tax on unrelated business income. Accordingly, no provision for federal income tax has been recorded in the accompanying financial statements.

CASA is no longer subject to income tax examinations by U.S. Federal or State tax authorities for tax years before 2017.

**Accounting pronouncement adopted**

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers Topic (606)*. This ASU supersedes the revenue recognition requirements in *Topic 605, Revenue Recognition*, and most industry-specific guidance. The core principle of the guidance 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. CASA adopted this ASU on July 1, 2020.

CASA implemented ASU 2014-09 using a full retrospective method of application. The adoption of ASU 2014-09 resulted in changes to the disclosure of revenue. There were no material changes to the recognition or presentation of revenue as a result of the application of ASU 2014-09. As a result, no cumulative effect adjustment was recorded upon adoption.

COURT APPOINTED SPECIAL ADVOCATES  
OF NEW HAMPSHIRE, INC.

NOTES TO FINANCIAL STATEMENTS

**Note 3. LIQUIDITY AND AVAILABILITY**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use within one year of June 30 are:

	<u>2021</u>	<u>2020</u>
Financial assets:		
Cash	\$ 3,869,357	\$ 2,283,238
Endowment investments	1,016,649	790,893
Sponsorship receivable	2,000	-
Grants receivable	176,068	150,357
Pledges receivable	<u>534,137</u>	<u>579,389</u>
Total financial assets	5,598,211	3,803,877
Less financial assets held to meet donor-imposed restrictions:		
Purpose-restricted net assets	(86,942)	(21,178)
Pledges receivable	(534,137)	(579,389)
Donor-restricted endowment funds	<u>(1,016,649)</u>	<u>(790,893)</u>
Amount available for general expenditures within one year	<u>\$ 3,960,483</u>	<u>\$ 2,412,417</u>

CASA's endowment funds consist of donor-restricted endowments. Income from donor-restricted endowments is available for general use and could be made available if necessary. Donor-restricted endowment funds are not available for general expenditure.

**Note 4. INVESTMENTS AND FAIR VALUE MEASUREMENT**

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

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

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that CASA has the ability to access as of the measurement date.



**COURT APPOINTED SPECIAL ADVOCATES  
OF NEW HAMPSHIRE, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**Note 4. INVESTMENTS AND FAIR VALUE MEASUREMENT (continued)**

Level 2: Significant other observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect CASA's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

In many cases, a valuation technique used to measure fair value includes inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy.

Investments measured at fair value at June 30 are summarized below:

<b>June 30, 2021</b>	<u>Fair Value</u>	<u>(Level 1)</u>	<u>(Level 2)</u>	<u>(Level 3)</u>
Valued on a recurring basis				
Investment cash	\$ 71,532	\$ 71,532	\$ -	\$ -
US equities	520,965	520,965	-	-
International equities	77,188	77,188	-	-
Fixed income	325,748	-	325,748	-
Other investments	<u>21,216</u>	<u>21,216</u>	<u>-</u>	<u>-</u>
Total investments	<u>\$ 1,016,649</u>	<u>\$ 690,901</u>	<u>\$ 325,748</u>	<u>\$ -</u>
<b>June 30, 2020</b>	<u>Fair Value</u>	<u>(Level 1)</u>	<u>(Level 2)</u>	<u>(Level 3)</u>
Valued on a recurring basis				
Investment cash	\$ 33,836	\$ 33,836	\$ -	\$ -
US equities	380,155	380,155	-	-
International equities	53,559	53,559	-	-
Fixed income	306,990	-	306,990	-
Other investments	<u>16,353</u>	<u>16,353</u>	<u>-</u>	<u>-</u>
Total investments	<u>\$ 790,893</u>	<u>\$ 483,903</u>	<u>\$ 306,990</u>	<u>\$ -</u>

COURT APPOINTED SPECIAL ADVOCATES  
OF NEW HAMPSHIRE, INC.

NOTES TO FINANCIAL STATEMENTS

**Note 4. INVESTMENTS AND FAIR VALUE MEASUREMENT (concluded)**

Fair values for investments are determined by reference to quoted market prices and other relevant information generated by market transactions. The fair value of pledges receivable is estimated at net realizable value. The fair value of Level 2 investments has been measured using quoted market prices of similar assets and the fair value market approach.

Generally accepted accounting principles require disclosure of an estimate of fair value of certain financial instruments. CASA's significant financial instruments are cash and other short-term assets and liabilities. For these financial instruments, carrying values approximate fair value.

**Note 5. PLEDGES RECEIVABLE**

Pledges receivable were as follows at June 30:

	<u>2021</u>	<u>2020</u>
Promises to give expected to be collected in		
Less than one year	\$ 380,345	\$ 329,868
One to five years	<u>192,600</u>	<u>296,067</u>
	572,945	625,935
Less discount to present value	(7,511)	(15,249)
Less allowance for uncollectible pledges	<u>(31,297)</u>	<u>(31,297)</u>
Net pledges receivable	<u>\$ 534,137</u>	<u>\$ 579,389</u>

Pledges receivable are reported at their fair value, which is estimated as the present value of expected future cash inflows on a non-recurring basis. At June 30, 2021, a discount rate of 3.0% was considered to determine net present value. As discussed in Note 4, the valuation technique used by CASA is a level 3 measure because there are no observable market transactions.

**COURT APPOINTED SPECIAL ADVOCATES  
OF NEW HAMPSHIRE, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**Note 6. PROPERTY AND EQUIPMENT**

Property and equipment are stated at cost and were as follows at June 30:

	<u>2021</u>	<u>2020</u>
Buildings and improvements	\$ 1,394,343	\$ 1,394,343
Furniture, equipment and software	<u>204,457</u>	<u>258,205</u>
	1,598,800	1,652,548
Less accumulated depreciation	<u>553,491</u>	<u>548,727</u>
Property and equipment, net	<u>\$ 1,045,309</u>	<u>\$ 1,103,821</u>

**Note 7. NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions are available for the following purposes or periods at June 30:

	<u>2021</u>	<u>2020</u>
Time		
Portion of perpetual endowment funds subject to time restriction under the Uniform Prudent Management of Institutional Funds Act (UPMIFA)	\$ 361,945	\$ 190,440
Pledges receivable	534,137	579,389
Restricted for		
Computer upgrades	-	18,461
COOS county	60,975	-
Language bank	24,000	-
Generator	1,967	2,717
Endowment restricted in perpetuity	<u>654,213</u>	<u>602,813</u>
Total	<u>\$ 1,637,237</u>	<u>\$ 1,393,820</u>

**Note 8. ENDOWMENT FUNDS AND NET ASSETS**

CASA adheres to the Other Presentation Matters section of the Presentation of Financial Statements for Not-for-Profit Organizations in accordance with U.S. GAAP. U.S. GAAP provides guidance on the net asset classification of donor-restricted endowment funds for a non-profit organization that is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA). U.S. GAAP also requires additional disclosures about an organization's endowment



**COURT APPOINTED SPECIAL ADVOCATES  
OF NEW HAMPSHIRE, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**Note 8. ENDOWMENT FUNDS AND NET ASSETS (continued)**

funds (both donor-restricted endowment funds and board-designated endowment funds), whether or not the organization is subject to UPMIFA.

The State of New Hampshire enacted UPMIFA effective July 1, 2008, the provisions of which apply to endowment funds existing on or established after that date. CASA adopted these provisions for the year ended June 30, 2009.

CASA's endowment is comprised of five named funds and includes donor-restricted endowment funds. As required by GAAP, net assets associated with endowment funds, including any funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors of CASA has interpreted UPMIFA as allowing CASA to appropriate for expenditure or accumulate as much of an endowment fund as CASA determines to be prudent for the uses, benefits, purposes and duration for which the endowment fund is established, subject to the intent of the donor as expressed in the gift instrument.

The original gift is defined by CASA as (a) the original value of gifts donated to the donor-restricted endowment, (b) the original value of any subsequent gifts to donor-restricted endowment, and (c) accumulations to donor-restricted endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

*Investment Return Objectives, Risk Parameters and Strategies*

CASA has adopted an investment policy, approved by the Board of Directors, to create a balanced portfolio among several asset classes managing moderate levels of return with moderate levels of risk, while exceeding long-term inflation. Given CASA has no immediate intention of appropriating any assets for expenditure, there is currently no spending policy in place for the year ended June 30, 2021. However, management is currently in the process of establishing a spending policy that will be in accordance with UPMIFA. During this process, CASA will consider the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of CASA and (7) the investment policies of CASA.



**COURT APPOINTED SPECIAL ADVOCATES  
OF NEW HAMPSHIRE, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**Note 8. ENDOWMENT FUNDS AND NET ASSETS (continued)**

Endowment net assets composition by type of fund were as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>June 30, 2021</b>			
Donor-restricted endowment funds	\$ <u>          -</u>	\$ <u>1,016,649</u>	\$ <u>1,016,649</u>

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>June 30, 2020</b>			
Donor-restricted endowment funds	\$ <u>          -</u>	\$ <u>790,893</u>	\$ <u>790,893</u>

Endowment net assets were as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>June 30, 2021</b>			
Investments, beginning of year	\$ -	\$ 790,893	\$ 790,893
Net investment income	-	23,338	23,338
Unrealized gain	-	140,306	140,306
Realized gain	<u>          -</u>	<u>      7,862</u>	<u>      7,862</u>
Total investment return	-	171,506	171,506
Contributions	<u>          -</u>	<u>      54,250</u>	<u>      54,250</u>
Investments, end of year	\$ <u>          -</u>	\$ <u>1,016,649</u>	\$ <u>1,016,649</u>

**COURT APPOINTED SPECIAL ADVOCATES  
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**NOTES TO FINANCIAL STATEMENTS**

**Note 8. ENDOWMENT FUNDS AND NET ASSETS (concluded)**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
June 30, 2020			
Investments, beginning of year	\$ -	\$ 732,124	\$ 732,124
Net investment income	-	19,193	19,193
Unrealized gain	-	17,011	17,011
Realized (loss)	<u>-</u>	<u>(9,250)</u>	<u>(9,250)</u>
Total investment return	-	26,954	26,954
Contributions	<u>-</u>	<u>31,815</u>	<u>31,815</u>
Investments, end of year	<u>\$ -</u>	<u>\$ 790,893</u>	<u>\$ 790,893</u>

In a prior year, CASA created a donor-restricted endowment fund named in memory of one of CASA's strongest supporters, Mr. John Zahr. While the endowment principal will be permanently invested, the income from the endowment may be used to support the general operations of CASA, unless otherwise stated by the donor. Through the donor-restricted endowment fund, donors who feel compelled to leave a legacy gift or otherwise invest in CASA's future will now have that opportunity.

**Note 9. NOTES PAYABLE**

On April 13, 2020, CASA was granted a loan from St. Mary's Bank in the amount of \$334,200 through the Paycheck Protection Program ("PPP") under Division A, Title I of the CARES Act, which was enacted March 27, 2020. Funds from the loan may only be used for payroll costs, costs used to continue group health care benefits, rent, and utilities. Under the terms of the PPP, certain amounts of the loan may be forgiven if they are used for qualifying expenses as described in the CARES Act. On January 11, 2021, the entire loan amount was forgiven.

**COURT APPOINTED SPECIAL ADVOCATES  
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**NOTES TO FINANCIAL STATEMENTS**

**Note 10. CONCENTRATION OF CREDIT RISK**

CASA maintains its cash at various institutions insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per depositor at each financial institution. At June 30, 2021, CASA's uninsured cash balance at one financial institution totaled \$3,119,207.

**Note 11. OPERATING LEASE COMMITMENTS**

CASA has operating lease agreements for various office space in Laconia, Dover Claremont, Berlin and Keene, New Hampshire. These lease agreements require monthly rental payments ranging from approximately \$400 to \$1,900 and expire between November 2021 and October 2025.

There is currently no rent requirement other than utilities for CASA's Colebrook office. The estimated fair value of the monthly rental for this space was \$7,800.

Minimum future commitments under non-cancelable operating leases are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2022	\$ 51,717
2023	42,217
2024	23,217
2025	23,217
2026	<u>3,600</u>
Total	<u>\$ 143,968</u>

For the years ended June 30, 2021 and 2020, rent expense was \$63,870 and \$57,736, respectively.

**Note 12. RETIREMENT PLAN**

CASA has a defined contribution plan covering all eligible employees. CASA makes no contributions to the plan, but employees may make contributions to the plan up to the maximum amount allowed by the Internal Revenue Code.

**COURT APPOINTED SPECIAL ADVOCATES  
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**NOTES TO FINANCIAL STATEMENTS**

**Note 13. COMMITMENTS AND CONTINGENCIES**

CASA has entered into grant agreements that are recognized when qualifying costs are incurred for cost-reimbursement grants or when a unit of service is provided for performance grants. Revenue from government agencies are subject to review by grantor agencies. The review could result in the disallowance of expenditures under the terms of the grants or reductions of future grant awards.

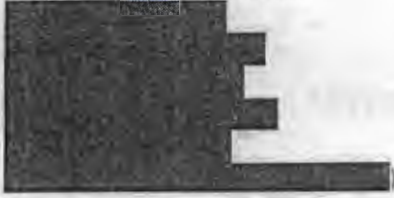
**Note 14. SUBSEQUENT EVENTS**

CASA has evaluated subsequent events through November 8, 2021, the date which the financial statements were available to be issued, and has not evaluated subsequent events after that date. No subsequent events were identified that would require disclosure in the financial statements for the year ended June 30, 2021.



CASA of NH Board of Directors – 2021/2022

**Amy Covenò – Co-Chairman**



**Karen J. Borgstrom, Esq.**



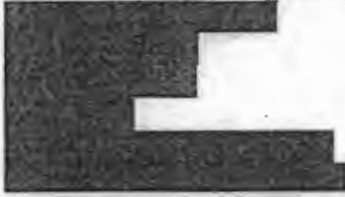
**David Eby – Co-Chairman**



**Paul Chant**



**Michael Burns – Co-Vice Chairman**



**Sue Chollet**



**Terry Heinzmann – Co-Vice Chairman**



**Pat Clancey**



**Kathleen Thomas – Treasurer**



**Sabrina Dunlap**



**Evelyn Aissa – Secretary**



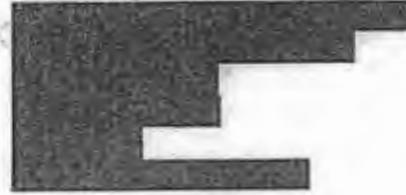
**Chief David Goldstein**



**Mike Ambrogio**



**Ellen Koenig**



**Adele Boufford Baker**



**Nancy Sampo**



**Tom Stevens**



**Marcia (Marty) Sink- President/CEO-Staff Only**



**Betsy Paine- Staff Attorney-Staff Only**



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**Website: [www.casanh.org](http://www.casanh.org)**

**Key for abbreviations:**

**(h) = home details**

**(w) = work details**