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**ATTORNEY GENERAL
DEPARTMENT OF JUSTICE**

33 CAPITOL STREET
CONCORD, NEW HAMPSHIRE 03301-6397

GORDON J. MACDONALD
ATTORNEY GENERAL



JANE E. YOUNG
DEPUTY ATTORNEY GENERAL

March 11, 2020

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 **sole source** agreement with Granite United Way (Vendor #160015), Manchester, NH, for the purpose of providing services for individuals involved with the criminal justice system to receive peer recovery services, in an amount not to exceed \$853,000, effective upon Governor and Executive Council approval through September 30, 2021. 100% Federal Funds.

Funds are available in the following account for Fiscal Years 2020 and 2021, and are anticipated to be available in Fiscal Year 2022, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust encumbrances between fiscal years, through the Budget Office, if needed and justified:

02-20-20-201510-5897, Swift Sanctions Grant

	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>
072-500575, Grants Federal:	\$200,000	\$550,000	\$103,000

EXPLANATION

This subgrant is from federal funds that New Hampshire received from the U.S. Department of Justice, Bureau of Justice Assistance, Comprehensive Opioid Abuse Program (COAP) through a competitive grant process. COAP funds are targeted specifically for individuals involved in the criminal justice system to receive recovery and treatment for Substance Use Disorder (SUD).

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The Granite United Way will create an innovative program that will allow justice-involved residents with little or no access to conventional treatment and recovery resources an opportunity to receive the recovery services that they need, specifically in the rural areas of New Hampshire. By utilizing internet enabled tablets along with the development of a secure web application Granite United Way will be able to offer real time case monitoring for individuals enrolled in the program. Additionally, with a dedicated project coordinator and Peer Recovery Support Services (PRSS) by way of Recovery Centers, this project will create a model for justice-involved individuals all over the state to access recovery and treatment services despite geographical limitations. No matter a person's location, they will be able to access life-saving, face-to-face contact with peer recovery coaches and/or licensed clinicians, 24 hours a day 7 days a week.

This item is **sole source** because Granite United Way, with its network and reach, is uniquely qualified to administer this program.

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

Please let me know if you have any questions. Thank you for your consideration of this request.

Respectfully submitted,



Gordon J. MacDonald
Attorney General

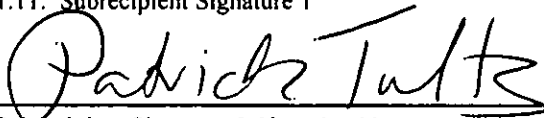
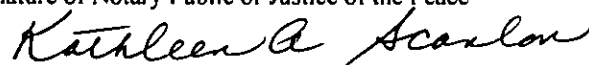
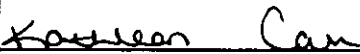

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GRANT AGREEMENT

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

GENERAL PROVISIONS

1. Identification and Definitions.

1.1. State Agency Name New Hampshire Department of Justice		1.2. State Agency Address 33 Capitol Street, Concord, NH 03301	
1.3. Subrecipient Name Granite United Way		1.4. Subrecipient Address 22 Concord Street, Manchester, NH 03101	
1.5 Subrecipient Phone # (603) 625-6939	1.6. Account Number 5897-072-500575	1.7. Completion Date 09/30/2021	1.8. Grant Limitation \$ 853,000.00
1.9. Grant Officer for State Agency Kathleen Carr		1.10. State Agency Telephone Number (603) 271-1234	
"By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
1.11. Subrecipient Signature 1 		1.12. Name & Title of Subrecipient Signor 1 Patrick Tufts President & CEO	
Subrecipient Signature 2 If Applicable		Name & Title of Subrecipient Signor 2 If Applicable	
1.13. Acknowledgment: State of New Hampshire, County of <u>Hillsborough</u> , on <u>2/19/2020</u> , before the undersigned officer, personally appeared the person identified in block 1.12., known to me (or satisfactorily proven) to be the person whose name is signed in block 1.11., and acknowledged that he/she executed this document in the capacity indicated in block 1.12.			
1.13.1. Signature of Notary Public or Justice of the Peace  (Seal)			
1.13.2. Name & Title of Notary Public or Justice of the Peace Kathleen A Scanlon, Notary Public			
1.14. State Agency Signature(s) 		1.15. Name & Title of State Agency Signor(s) Kathleen Carr, Director of Admin	
1.16. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By:  Assistant Attorney General, On: <u>2/19/2020</u>			
1.17. Approval by Governor and Council (if applicable) By: _____ On: ____/____/____			

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

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

[Signature]
2/19/2020

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

EXHIBIT A

-SCOPE OF SERVICES-

1. The Granite United Way as Subrecipient shall receive a grant from the New Hampshire Department of Justice (DOJ) for expenses incurred in developing a pilot project specifically aimed at justice involved individuals to obtain treatment and/or recovery services in rural areas of the state in compliance with the terms, conditions, specifications, and scope of work as outlined in the Bureau of Justice Assistance Federal Grant application titled; NH DOJ Comprehensive Opioid Abuse Site-Based Program (COAP) Category 2.
2. The Subrecipient shall be reimbursed by the DOJ based on budgeted expenditures described in Exhibit B. The Subrecipient shall submit incurred expenses for reimbursement on the state approved expenditure reporting form as provided. Expenditure reports shall be submitted on a quarterly basis, within fifteen (15) days following the end of the current quarterly activities. Expenditure reports submitted later than thirty (30) days following the end of the quarter will be considered late and out of compliance. *For example, with an award that begins on January 1, the first quarterly report is due on April 15th or 15 days after the close of the first quarter ending on March 31.*
3. Subrecipient is required to maintain supporting documentation for all grant expenses both state funds and match if provided and to produce those documents upon request of this office or any other state or federal audit authority. Grant project supporting documentation should be maintained for at least 5 years after the close of the project.
4. Subrecipient shall be required to submit an annual application to the DOJ for review and compliance.
5. Subrecipient shall be subject to periodic desk audits and program reviews by DOJ. Such desk audits and program reviews shall be scheduled with Subrecipient and every attempt shall be made by Subrecipient to accommodate the schedule.
6. All correspondence and submittals shall be directed to:
NH Department of Justice
Grants Management Unit
33 Capitol Street
Concord, NH 03301 (603-271-8473 or rene.stgeorge@doj.nh.gov.)



EXHIBIT B

-SCHEDULE/TERMS OF PAYMENT-

1. The Subrecipient shall receive reimbursement in exchange for approved expenditure reports as described in EXHIBIT A.
2. The Subrecipient shall be reimbursed within thirty (30) days following the DOJ's approval of expenditures. Said payment shall be made to the 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 the Grant Agreement form section 1.8.

3a. The Subrecipient shall be awarded an amount not to exceed \$853,000 of the total Grant Limitation upon Governor and Council approval through 9/30/2021 with approved expenditure reports. This shall be contingent on continued federal funding and program performance.

- i. Neither the Subrecipient nor the DOJ will be responsible for any expenses or costs incurred under this agreement prior to Governor and Executive Council approval, nor after 9/30/2021.

EXHIBIT C

-SPECIAL PROVISIONS-

- I. Subrecipient shall also be compliant at all times with the terms, conditions and specifications detailed in the NH DOJ COAP Category 2 grant rules and Special Conditions as Exhibit C, which is subject to annual review.



Exhibit C

Comprehensive Opioid Abuse Program (COAP)
Special Conditions
Federal Grant # 2018-AR-BX-K006

1. Requirements of the award; remedies for non-compliance or for materially false statements

The conditions of this award are material requirements of the award. Compliance with any certifications or assurances submitted by or on behalf of the recipient that relate to conduct during the period of performance also is a material requirement of this award.

Failure to comply with any one or more of these award requirements whether a condition set out in full below, a condition incorporated by reference below, or a certification or assurance related to conduct during the award period may result in the Office of Justice Programs ("OJP") taking appropriate action with respect to the recipient and the award. Among other things, the OJP may withhold award funds, disallow costs, or suspend or terminate the award. The Department of Justice ("DOJ"), including OJP, also may take other legal action as appropriate.

Any materially false, fictitious, or fraudulent statement to the federal government related to this award (or concealment or omission of a material fact) may be the subject of criminal prosecution (including under 18 U.S.C. 1001 and/or 1621, and/or 34 U.S.C. 10271-10273), and also may lead to imposition of civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. 3729-3730 and 3801-3812).

Should any provision of a requirement of this award be held to be invalid or unenforceable by its terms, that provision shall first be applied with a limited construction so as to give it the maximum effect permitted by law. Should it be held, instead, that the provision is utterly invalid or unenforceable, such provision shall be deemed severable from this award.

2. Applicability of Part 200 Uniform Requirements

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by DOJ in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements") apply to this FY 2018 award from OJP.

The Part 200 Uniform Requirements were first adopted by DOJ on December 26, 2014. If this FY 2018 award supplements funds previously awarded by OJP under the same award number (e.g., funds awarded during or before December 2014), the Part 200 Uniform Requirements apply with respect to all funds under that award number (regardless of the award date, and regardless of whether derived from the initial award or a supplemental award) that are obligated on or after the acceptance date of this FY 2018 award.

Exhibit C

For more information and resources on the Part 200 Uniform Requirements as they relate to OJP awards and subawards ("subgrants"), see the OJP website at <https://ojp.gov/funding/Part200UniformRequirements.htm>.

Record retention and access: Records pertinent to the award that the recipient (and any subrecipient ("subgrantee") at any tier) must retain typically for a period of 3 years from the date of submission of the final expenditure report (SF 425), unless a different retention period applies and to which the recipient (and any subrecipient ("subgrantee") at any tier) must provide access, include performance measurement information, in addition to the financial records, supporting documents, statistical records, and other pertinent records indicated at 2 C.F.R. 200.333.

In the event that an award-related question arises from documents or other materials prepared or distributed by OJP that may appear to conflict with, or differ in some way from, the provisions of the Part 200 Uniform Requirements, the recipient is to contact OJP promptly for clarification.

3. Compliance with DOJ Grants Financial Guide

References to the DOJ Grants Financial Guide are to the DOJ Grants Financial Guide as posted on the OJP website (currently, the "DOJ Grants Financial Guide" available at <https://ojp.gov/financialguide/DOJ/index.htm>), including any updated version that may be posted during the period of performance. The recipient agrees to comply with the DOJ Grants Financial Guide.

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

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

5. Requirement to report potentially duplicative funding

If the subrecipient currently has other active awards of federal funds, or if the subrecipient receives any other award of federal funds during the period of performance for this award, the recipient promptly must determine whether funds from any of those other federal awards have been, are being, or are to be used (in whole or in part) for one or more of the identical cost items for which funds are provided under this award. If so, the recipient must promptly notify the DOJ awarding agency (OJP or OVW, as appropriate) in writing of the potential duplication, and, if so requested by the DOJ awarding agency, must seek a budget-modification or change-of-project-scope grant adjustment notice (GAN) to eliminate any inappropriate duplication of funding.



Exhibit C

6. Requirements related to System for Award Management and Universal Identifier Requirements

The subrecipient must comply with applicable requirements regarding the System for Award Management (SAM), currently accessible at <https://www.sam.gov/>. This includes applicable requirements regarding registration with SAM, as well as maintaining the currency of information in SAM.

The recipient also must comply with applicable restrictions on subawards ("subgrants") to first-tier subrecipients (first-tier "subgrantees"), including restrictions on subawards to entities that do not acquire and provide (to the recipient) the unique entity identifier required for SAM registration.

The details of the subrecipient's obligations related to SAM and to unique entity identifiers are posted on the OJP web site at <https://ojp.gov/funding/Explore/SAM.htm> (Award condition: System for Award Management (SAM) and Universal Identifier Requirements), and are incorporated by reference here.

This condition does not apply to an award to an individual who received the award as a natural person (i.e., unrelated to any business or non-profit organization that he or she may own or operate in his or her name).

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

The recipient (and any "subrecipient" at any tier) must have written procedures in place to respond in the event of an actual or imminent "breach" (OMB M-17-12) if it (or a subrecipient) 1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of personally identifiable information (PII)" (2 CFR 200.79) within the scope of an OJP grant-funded program or activity, or 2) uses or operates a "Federal information system" (OMB Circular A-130). The recipient's breach procedures must include a requirement to report actual or imminent breach of PII to an OJP Program Manager no later than 24 hours after an occurrence of an actual breach, or the detection of an imminent breach.

In the event of an actual, or imminent, breach of Personally Identifiable Information of a U.S. Department of Justice funded program or activity by a subrecipient, the subrecipient must have a procedure in place that indicates that the Grants Management Unit will be notified of the breach by the end of the business day (4:00 p.m. EST) that the breach was reported. An e-mail will be sent to Grants@doj.nh.gov, which e-mails every staff member in the Grants Management Unit, notifying the Unit of the breach. The Grants Management Unit Administrator, or designee, will respond to the subrecipient's e-mail notifying receipt of the notification by the end of the business day that it was received. If the subrecipient does not receive a confirmation e-mail from the Grants Management Unit the subrecipient shall call the NHDOJ main number, (603)271-3658, and request to speak to the Grants Management Unit and report the breach.

Exhibit C

8. All subawards ("subgrants ") must have specific federal authorization

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements for authorization of any subaward. This condition applies to agreements that for purposes of federal grants administrative requirements OJP considers a "subaward" (and therefore does not consider a procurement "contract").

The details of the requirement for authorization of any subaward are posted on the OJP web site at <https://ojp.gov/funding/Explore/SubawardAuthorization.htm> (Award condition: All subawards ("subgrants") must have specific federal authorization), and are incorporated by reference here.

9. Specific post-award approval required to use a noncompetitive approach in any procurement contract that would exceed \$150,000

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements to obtain specific advance approval to use a noncompetitive approach in any procurement contract that would exceed the Simplified Acquisition Threshold (currently, \$150,000). This condition applies to agreements that for purposes of federal grants administrative requirements OJP considers a procurement "contract" (and therefore does not consider a subaward).

The details of the requirement for advance approval to use a noncompetitive approach in a procurement contract under an OJP award are posted on the OJP web site at <https://ojp.gov/funding/Explore/NoncompetitiveProcurement.htm> (Award condition: Specific post-award approval required to use a noncompetitive approach in a procurement contract (if contract would exceed \$150,000)), and are incorporated by reference here.

10. Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OJP authority to terminate award)

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements (including requirements to report allegations) pertaining to prohibited conduct related to the trafficking of persons, whether on the part of recipients, subrecipients ("subgrantees"), or individuals defined (for purposes of this condition) as "employees" of the recipient or of any subrecipient.

The details of the recipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OJP web site at <https://ojp.gov/funding/Explore/ProhibitedConduct-Trafficking.htm> (Award condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OJP authority to terminate award)), and are incorporated by reference here.

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11. Compliance with applicable rules regarding approval, planning, and reporting of conferences, meetings, trainings, and other events

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable laws, regulations, policies, and official DOJ guidance (including specific cost limits, prior approval and reporting requirements, where applicable) governing the use of federal funds for expenses related to conferences (as that term is defined by DOJ), including the provision of food and/or beverages at such conferences, and costs of attendance at such conferences.

Information on the pertinent DOJ definition of conferences and the rules applicable to this award appears in the DOJ Grants Financial Guide (currently, as section 3.10 of Postaward Requirements" in the "DOJ Grants Financial Guide").

12. Requirement for data on performance and effectiveness under the award

The subrecipient must collect and maintain data that measure the performance and effectiveness of work under this award. The data must be provided to OJP in the manner (including within the timeframes) specified by OJP in the program solicitation or other applicable written guidance. Data collection supports compliance with the Government Performance and Results Act (GPRA) and the GPRA Modernization Act of 2010, and other applicable laws.

13. OJP Training Guiding Principles

Any training or training materials that the recipient or any subrecipient ("subgrantee") at any tier develops or delivers with OJP award funds must adhere to the OJP Training Guiding Principles for Grantees and Subgrantees, available at <https://ojp.gov/funding/Implement/TrainingPrinciplesForGrantees-Subgrantees.htm>.

14. Effect of failure to address audit issues

The subrecipient understands and agrees that the NH DOJ or DOJ awarding agency (OJP or OVW, as appropriate) may withhold award funds, or may impose other related requirements, if (as determined by the DOJ awarding agency) the recipient does not satisfactorily and promptly address outstanding issues from audits required by the Part 200 Uniform requirements (or by the terms of this award), or other outstanding issues that arise in connection with audits, investigations, or reviews of DOJ awards.

15. Potential imposition of additional requirements

The subrecipient agrees to comply with any additional requirements that may be imposed by the DOJ awarding agency (OJP or OVW, as appropriate) during the period of performance for this award, if the recipient is designated as "high-risk" for purposes of the DOJ high-risk grantee list.

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16. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 42

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 42, specifically including any applicable requirements in Subpart E of 28 C.F.R. Part 42 that relate to an equal employment opportunity program.

17. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 54

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 54, which relates to nondiscrimination on the basis of sex in certain "education programs."

18. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 38

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 38, specifically including any applicable requirements regarding written notice to program beneficiaries and prospective program beneficiaries.

Among other things, 28 C.F.R. Part 38 includes rules that prohibit specific forms of discrimination on the basis of religion, a religious belief, a refusal to hold a religious belief, or refusal to attend or participate in a religious practice. Part 38 also sets out rules and requirements that pertain to recipient and subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations.

The text of the regulation, now entitled "Partnerships with Faith-Based and Other Neighborhood Organizations," is available via the Electronic Code of Federal Regulations (currently accessible at <https://www.ecfr.gov/cgi-bin/ECFR?page=browse>), by browsing to Title 28-Judicial Administration, Chapter I, Part 38, under e-CFR "current" data.

19. Restrictions on "lobbying"

In general, as a matter of federal law, federal funds awarded by OJP may not be used by the recipient, or any subrecipient ("subgrantee") at any tier, either directly or indirectly, to support or oppose the enactment, repeal, modification, or adoption of any law, regulation, or policy, at any level of government. See 18 U.S.C. 1913. (There may be exceptions if an applicable federal statute specifically authorizes certain activities that otherwise would be barred by law.)

Another federal law generally prohibits federal funds awarded by OJP from being used by the recipient, or any subrecipient at any tier, to pay any person to influence (or attempt to influence)

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a federal agency, a Member of Congress, or Congress (or an official or employee of any of them) with respect to the awarding of a federal grant or cooperative agreement, subgrant, contract, subcontract, or loan, or with respect to actions such as renewing, extending, or modifying any such award. See 31 U.S.C. 1352. Certain exceptions to this law apply, including an exception that applies to Indian tribes and tribal organizations.

Should any question arise as to whether a particular use of federal funds by a recipient (or subrecipient) would or might fall within the scope of these prohibitions, the recipient is to contact OJP for guidance, and may not proceed without the express prior written approval of OJP.

20. Compliance with general appropriations-law restrictions on the use of federal funds (FY 2018)

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions, including from various "general provisions" in the Consolidated Appropriations Act, 2018, are set out at <https://ojp.gov/funding/Explore/FY18AppropriationsRestrictions.htm>, and are incorporated by reference here.

Should a question arise as to whether a particular use of federal funds by a recipient (or a subrecipient) would or might fall within the scope of an appropriations-law restriction, the recipient is to contact OJP for guidance, and may not proceed without the express prior written approval of OJP.

21. Reporting Potential Fraud, Waste, and Abuse, and Similar Misconduct

The recipient and any subrecipients ("subgrantees") must promptly refer to the DOJ Office of the Inspector General (OIG) any credible evidence that a principal, employee, agent, subrecipient, contractor, subcontractor, or other person has, in connection with funds under this award (1) submitted a claim that violates the False Claims Act; or (2) committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct.

Potential fraud, waste, abuse, or misconduct involving or relating to funds under this award should be reported to the OIG by (1) mail directed to: Office of the Inspector General, U.S. Department of Justice, Investigations Division, 1425 New York Avenue, N.W. Suite 7100, Washington, DC 20530; and/or (2) the DOJ OIG hotline: (contact information in English and Spanish) at (800) 869-4499 (phone) or (202) 616-9881 (fax).

Additional information is available from the DOJ OIG website at <https://oig.justice.gov/hotline>.

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22. Restrictions and certifications regarding non-disclosure agreements and related matters

No recipient or subrecipient ("subgrantee") under this award, or entity that receives a procurement contract or subcontract with any funds under this award, may require any employee or contractor to sign an internal confidentiality agreement or statement that prohibits or otherwise restricts, or purports to prohibit or restrict, the reporting (in accordance with law) of waste, fraud, or abuse to an investigative or law enforcement representative of a federal department or agency authorized to receive such information.

The foregoing is not intended, and shall not be understood by the agency making this award, to contravene requirements applicable to Standard Form 312 (which relates to classified information), Form 4414 (which relates to sensitive compartmented information), or any other form issued by a federal department or agency governing the nondisclosure of classified information.

1. In accepting this award, the subrecipient

a. represents that it neither requires nor has required internal confidentiality agreements or statements from employees or contractors that currently prohibit or otherwise currently restrict (or purport to prohibit or restrict) employees or contractors from reporting waste, fraud, or abuse as described above; and

b. certifies that, if it learns or is notified that it is or has been requiring its employees or contractors to execute agreements or statements that prohibit or otherwise restrict (or purport to prohibit or restrict), reporting of waste, fraud, or abuse as described above, it will immediately stop any further obligations of award funds, will provide prompt written notification to the federal agency making this award, and will resume (or permit resumption of) such obligations only if expressly authorized to do so by that agency.

2. If the recipient does or is authorized under this award to make subawards ("subgrants"), procurement contracts, or both

a. it represents that

(1) it has determined that no other entity that the recipient's application proposes may or will receive award funds (whether through a subaward ("subgrant"), procurement contract, or subcontract under a procurement contract) either requires or has required internal confidentiality agreements or statements from employees or contractors that currently prohibit or otherwise currently restrict (or purport to prohibit or restrict) employees or contractors from reporting waste, fraud, or abuse as described above; and

(2) it has made appropriate inquiry, or otherwise has an adequate factual basis, to support this representation; and

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b. it certifies that, if it learns or is notified that any subrecipient, contractor, or subcontractor entity that receives funds under this award is or has been requiring its employees or contractors to execute agreements or statements that prohibit or otherwise restrict (or purport to prohibit or restrict), reporting of waste, fraud, or abuse as described above, it will immediately stop any further obligations of award funds to or by that entity, will provide prompt written notification to the federal agency making this award, and will resume (or permit resumption of) such obligations only if expressly authorized to do so by that agency.

23. Compliance with 41 U.S.C. 4712 (including prohibitions on reprisal; notice to employees)

The recipient (and any subrecipient at any tier) must comply with, and is subject to, all applicable provisions of 41 U.S.C. 4712, including all applicable provisions that prohibit, under specified circumstances, discrimination against an employee as reprisal for the employee's disclosure of information related to gross mismanagement of a federal grant, a gross waste of federal funds, an abuse of authority relating to a federal grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal grant.

The recipient also must inform its employees, in writing (and in the predominant native language of the work force), of employee rights and remedies under 41 U.S.C. 4712.

Should a question arise as to the applicability of the provisions of 41 U.S.C. 4712 to this award, the recipient is to contact the DOJ awarding agency (OJP or OYW, as appropriate) for guidance.

24. Encouragement of policies to ban text messaging while driving

Pursuant to Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," 74 Fed. Reg. 51225 (October 1, 2009), DOJ encourages recipients and subrecipients ("subgrantees") to adopt and enforce policies banning employees from text messaging while driving any vehicle during the course of performing work funded by this award, and to establish workplace safety policies and conduct education, awareness, and other outreach to decrease crashes caused by distracted drivers.

25. Requirement to disclose whether recipient is designated "high risk" by a federal grant-making agency outside of DOJ

If the subrecipient is designated "high risk" by a federal grant-making agency outside of DOJ, currently or at any time during the course of the period of performance under this award, the recipient must disclose that fact and certain related information to NHDOJ at Grants@doj.nh.gov and OJP by email at OJP.ComplianceReporting@ojp.usdoj.gov. For purposes of this disclosure, high risk includes any status under which a federal awarding agency provides additional oversight due to the recipient's past performance, or other programmatic or financial concerns with the recipient. The recipient's disclosure must include the following: 1. The federal awarding agency that currently designates the recipient high risk, 2. The date the recipient was designated

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high risk, 3. The high-risk point of contact at that federal awarding agency (name, phone number, and email address), and 4. The reasons for the high-risk status, as set out by the federal awarding agency.

26. Within 45 calendar days after the end of any conference, meeting, retreat, seminar, symposium, training activity, or similar event funded under this award, and the total cost of which exceeds \$20,000 in award funds, the subrecipient must provide the program manager with the following information and itemized costs:

- 1) name of event;
- 2) event dates;
- 3) location of event;
- 4) number of federal attendees;
- 5) number of non-federal attendees;
- 6) costs of event space, including rooms for break-out sessions;
- 7) costs of audio visual services;
- 8) other equipment costs (e .g., computer fees, telephone fees);
- 9) costs of printing and distribution;
- 10) costs of meals provided during the event;
- 11) costs of refreshments provided during the event;
- 12) costs of event planner;
- 13) costs of event facilitators; and
- 14) any other costs associated with the event.

The subrecipient must also itemize and report any of the following attendee (including participants, presenters, speakers) costs that are paid or reimbursed with cooperative agreement funds:

- 1) meals and incidental expenses (M&IE portion of per diem);

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2) lodging;

3) transportation to/from event location (e.g., common carrier, Privately Owned Vehicle (POV)); and,

4) local transportation (e.g., rental car, POV) at event location.

Note that if any item is paid for with registration fees, or any other non-award funding, then that portion of the expense does not need to be reported.

Further instructions regarding the submission of this data, and how to determine costs, are available in the OJP Financial Guide Conference Cost Chapter.

27. FFATA reporting: Subawards and executive compensation

The recipient must comply with applicable requirements to report first-tier subawards ("subgrants") of \$25,000 or more and, in certain circumstances, to report the names and total compensation of the five most highly compensated executives of the recipient and first-tier subrecipients (first-tier "subgrantees") of award funds. The details of recipient obligations, which derive from the Federal Funding Accountability and Transparency Act of 2006 (FFATA), are posted on the OJP web site at <https://ojp.gov/funding/Explore/FFATA.htm> (Award condition: Reporting Subawards and Executive Compensation), and are incorporated by reference here.

This condition, including its reporting requirement, does not apply to (1) an award of less than \$25,000, or (2) an award made to an individual who received the award as a natural person (i.e., unrelated to any business or non-profit organization that he or she may own or operate in his or her name).

28. Justification of consultant rate

Approval of this award does not indicate approval of any consultant rate in excess of \$650 per day. A detailed justification must be submitted to and approved by the OJP program office prior to obligation or expenditure of such funds.

29. The subrecipient agrees to submit to BJA for review and approval any curricula, training materials, proposed publications, reports, or any other written materials that will be published, including web-based materials and web site content, through funds from this grant at least thirty (30) working days prior to the targeted dissemination date. Any written, visual, or audio publications, with the exception of press releases, whether published at the grantee's or government's expense, shall contain the following statements: "This project was supported by Grant No. 2018-AR-BX-K006 awarded by the Bureau of Justice Assistance. The Bureau of Justice Assistance is a component of the Department of Justice's Office of Justice Programs, which also includes the Bureau of Justice Statistics, the National Institute of Justice, the Office

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of Juvenile Justice and Delinquency Prevention, the Office for Victims of Crime, and the SMART Office. Points of view or opinions in this document are those of the author and do not necessarily represent the official position or policies of the U.S. Department of Justice." The current edition of the DOJ Grants Financial Guide provides guidance on allowable printing and publication activities.

30. The subrecipient agrees to cooperate with any assessments, national evaluation efforts, or information or data collection requests, including, but not limited to, the provision of any information required for the assessment or evaluation of any activities within this project.

31. Subrecipient integrity and performance matters: Requirement to report information on certain civil, criminal, and administrative proceedings to SAM and FAPIIS

The subrecipient must comply with any and all applicable requirements regarding reporting of information on civil, criminal, and administrative proceedings connected with (or connected to the performance of) either this OJP award or any other grant, cooperative agreement, or procurement contract from the federal government. Under certain circumstances, subrecipients of OJP awards are required to report information about such proceedings, through the federal System for Award Management (known as "SAM"), to the designated federal integrity and performance system (currently, "FAPIIS").

The details of recipient obligations regarding the required reporting (and updating) of information on certain civil, criminal, and administrative proceedings to the federal designated integrity and performance system (currently, "FAPIIS") with in SAM are posted on the OJP web site at <https://ojp.gov/funding/FAPIIS.htm> (Award condition: Recipient Integrity and Performance Matters, including Recipient Reporting to FAPIIS), and are incorporated by reference here.

32. Justice Information Sharing

In order to promote information sharing and enable interoperability among disparate systems across the justice and public safety community, the recipient (and any subrecipient at any tier) must comply with DOJ's Global Justice Information Sharing Initiative (DOJ's Global) guidelines and recommendations for this particular award. The recipient shall conform to the Global Standards Package (GSP) and all constituent elements, where applicable, as described at: https://it.ojp.gov/gsp_grantcondition. The recipient shall document planned approaches to information sharing and describe compliance to the GSP and appropriate privacy policy that protects shared information, or provide detailed justification for why an alternative approach is recommended.

33. Applicants must certify that Limited English Proficiency persons have meaningful access to the services under this program(s). National origin discrimination includes discrimination on the basis of limited English proficiency (LEP). To ensure compliance with Title VI and the Safe

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Streets Act, recipients are required to take reasonable steps to ensure that LEP persons have meaningful access to their programs. 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 Title VI requirements. The guidance document can be accessed on the Internet at www.lep.gov.

34. Cooperating with OJP Monitoring

The subrecipient agrees to cooperate with OJP monitoring of this award pursuant to OJP's guidelines, protocols, and procedures, and to cooperate with OJP (including the grant manager for this award and the Office of Chief Financial Officer (OCFO)) requests related to such monitoring, including requests related to desk reviews and/or site visits. The recipient agrees to provide to OJP all documentation necessary for OJP to complete its monitoring tasks, including documentation related to any subawards made under this award. Further, the recipient agrees to abide by reasonable deadlines set by OJP for providing the requested documents. Failure to cooperate with OJP's monitoring activities may result in actions that affect the subrecipient's DOJ awards, including, but not limited to: withholdings and/or other restrictions on the subrecipient's access to award funds; referral to the DOJ OIG for audit review; designation of the subrecipient as a DOJ High Risk grantee; or termination of an award(s).

35. The award subrecipient agrees to participate in a data collection process measuring program outputs and outcomes. The data elements for this process will be outlined by the Office of Justice Programs.

36. Protection of human research subjects

The recipient (and any subrecipient at any tier) must comply with the requirements of 28 C.F.R. Part 46 and all OJP policies and procedures regarding the protection of human research subjects, including obtainment of Institutional Review Board approval, if appropriate, and subject informed consent.

37. Confidentiality of data

The recipient (and any subrecipient at any tier) must comply with all confidentiality requirements of 42 U.S.C. 3789g and 28 C.F.R. Part 22 that are applicable to collection, use, and revelation of data or information. The recipient further agrees, as a condition of award approval, to submit a Privacy Certificate that is in accord with requirements of 28 C.F.R. Part 22 and, in particular, 28 C.F.R. 22.23.

38. Copyright; Data rights

The subrecipient acknowledges that OJP reserves a royalty-free, non-exclusive, and irrevocable license to reproduce, publish, or otherwise use, and authorize others to use (in whole or in part,

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including in connection with derivative works), for Federal purposes: (1) any work subject to copyright developed under an award or subaward ; and (2) any rights of copyright to which a recipient or subrecipient purchases ownership with Federal support.

The subrecipient acknowledges that OJP has the right to (1) obtain, reproduce, publish, or otherwise use the data first produced under an award or subaward; and (2) authorize others to receive, reproduce, publish, or otherwise use such data for Federal purposes. "Data" includes data as defined in Federal Acquisition Regulation (FAR) provision 52.227-14 (Rights in Data - General).

It is the responsibility of the recipient (and of each subrecipient, if applicable) to ensure that this condition is included in any subaward under this award.

The recipient has the responsibility to obtain from subrecipients, contractors, and subcontractors (if any) all rights and data necessary to fulfill the recipient's obligations to the Government under this award. If a proposed subrecipient, contractor, or subcontractor refuses to accept terms affording the Government such rights, the recipient shall promptly bring such refusal to the attention of the OJP program manager for the award and not proceed with the agreement in question without further authorization from the OJP program office.

39. The subrecipient agrees to budget funds for two staff representatives to attend one three-day national meeting in Washington, D.C. each year for the life of the grant. In addition, the subrecipient agrees to participate in BJA training events, technical assistance events, or conferences held by BJA or its designees, upon request.

Patrick Tufts, President & CEO

Name and Title of Authorized Representative

Patrick Tufts
Signature

2/19/2020
Date

Granite United Way
22 Concord St., Floor 2, Manchester, NH 03101

Name and Address of Agency

Subrecipient Initials PT

Date 2/19/2020

Exhibit D

EEOP Reporting

I, Patrick Tufts [responsible official], certify that
Granite United Way [recipient] has completed the EEO reporting tool certification
form at: https://ojp.gov/about/ocr/faq_eeop.htm on 2/11/2020 [Date]

And that Shannon Bresaw [responsible official] has completed the EEOP
training at <https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm> on:
2/11/2020 [date]

I further certify that: Granite United Way [recipient]
will comply with applicable federal civil rights laws that prohibit discrimination in employment and in the
delivery of services.

Signature: Patrick Tufts

Date: 2/19/2020

Non-supplanting 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 applicant 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 grantee 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 Granite United Way (Applicant) certifies that any funds awarded through grant number 2020COA01 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 Granite United Way (Applicant) 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: Patrick Tufts, President & CEO

Signature: Patrick Tufts Date: 2/19/2020

NEW HAMPSHIRE DEPARTMENT OF JUSTICE



CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS

Applicants should refer to the regulations cited below to determine the certification to which they are required to attest. Applicants should also review the instructions for certification included in the regulations before completing this form. The certifications shall be treated as a material representation of fact upon which reliance will be placed when the U.S. Department of Justice ("Department") determines to award the covered transaction, grant, or cooperative agreement.

1. LOBBYING

As required by 31 U.S.C. § 1352, as implemented by 28 C.F.R. Part 69, the Applicant certifies and assures (to the extent applicable) the following:

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

(b) If the Applicant's request for Federal funds is in excess of \$100,000, and any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this Federal grant or cooperative agreement, the Applicant shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities" in accordance with its (and any DOJ awarding agency's) instructions; and

(c) The Applicant shall require that the language of this certification be included in the award documents for all subgrants and procurement contracts (and their subcontracts) funded with Federal award funds and shall ensure that any certifications or lobbying disclosures required of recipients of such subgrants and procurement contracts (or their subcontractors) are made and filed in accordance with 31 U.S.C. § 1352.

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

A. Pursuant to Department regulations on nonprocurement debarment and suspension implemented at 2 C.F.R. Part 2867, and to other related requirements, the Applicant certifies,

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with respect to prospective participants in a primary tier “covered transaction,” as defined at 2 C.F.R. § 2867.20(a), that neither it nor any of its principals—

(a) is presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) has within a three-year period preceding this application been convicted of a felony criminal violation under any Federal law, or been convicted or had a civil judgment rendered against it for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, tribal, or local) transaction or private agreement or transaction;

violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion or receiving stolen property, making false claims, or obstruction of justice, or commission of any offense indicating a lack of business integrity or business honesty that seriously and directly affects its (or its principals’) present responsibility;

(c) is presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, tribal, or local) with commission of any of the offenses enumerated in paragraph (b) of this certification; and/or

(d) has within a three-year period preceding this application had one or more public transactions (Federal, State, tribal, or local) terminated for cause or default.

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application. Where the Applicant or any of its principals was convicted, within a three-year period preceding this application, of a felony criminal violation under any Federal law, the Applicant also must disclose such felony criminal conviction in writing to the Department (for OJP Applicants, to OJP at Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov), unless such disclosure has already been made.

3. FEDERAL TAXES

A. If the Applicant is a corporation, it certifies either that (1) the corporation has no unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability, or (2) the corporation has provided written notice of such an unpaid tax liability (or liabilities) to the Department (for OJP Applicants, to OJP at Ojpcompliancereporting@usdoj.gov; for OVW Applicants, to OVW at OVW.GFMD@usdoj.gov; or for COPS Applicants, to COPS at AskCOPSRC@usdoj.gov).

B. Where the Applicant is unable to certify to any of the statements in this certification, it shall attach an explanation to this application.

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4. DRUG-FREE WORKPLACE (GRANTEES OTHER THAN INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, as implemented at 28 C.F.R. Part 83, Subpart F, for grantees, as defined at 28 C.F.R. §§ 83.620 and 83.650:

A. The Applicant certifies and assures 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 its workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an on-going drug-free awareness program to inform employees about—

(1) The dangers of drug abuse in the workplace;

(2) The Applicant'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 award 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 award, the employee will—

(1) Abide by the terms of the statement; and

(2) Notify the employer in writing of the employee's conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

(e) Notifying the Department, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title of any such convicted employee to the Department, as follows:

For COPS award recipients - COPS Office, 145 N Street, NE, Washington, DC, 20530;
For OJP and OVW award recipients - U.S. Department of Justice, Office of Justice Programs, ATTN: Control Desk, 810 7th Street, N.W., Washington, D.C. 20531.

Notice shall include the identification number(s) of each affected award;

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

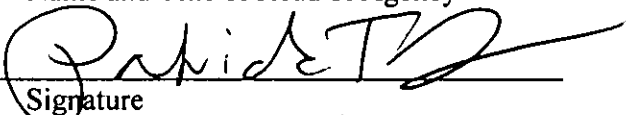
Exhibit F

- (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; and
- (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).

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

Patrick Tufts, President & CEO

Name and Title of Head of Agency



Signature

2/19/2020

Date

Granite United Way, 22 Concord St., Floor 2,
Manchester, NH 03101

Name and Address of Agency

State of New Hampshire

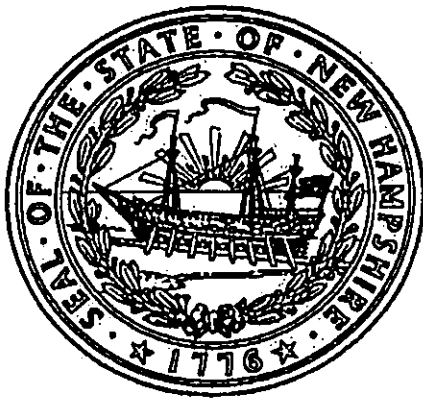
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that GRANITE UNITED WAY is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on March 30, 1927. 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: 65650

Certificate Number: 0004512325



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 8th day of May A.D. 2019.

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

William M. Gardner
Secretary of State

CERTIFICATE OF VOTE

I, Heather Lavoie, do hereby certify that:

1. I am a duly elected Board Chair of Granite United Way, a New Hampshire voluntary corporation; and
2. The following are true copies of two resolutions duly adopted at a meeting of the Board of Directors of the corporation, duly held on February 6th 2020;

RESOLVED: That this corporation may enter into any and all contracts, amendments, renewals, revisions or modifications thereto, with the State of New Hampshire, through its Department of Justice.

RESOLVED: That the President & CEO is hereby authorized on behalf of this corporation to enter into said contracts with the State, through its Department of Justice, and to execute any and all documents, agreements, and other instruments, and any amendments, revisions, or modifications thereto, as he/she may deem necessary, desirable or appropriate. Patrick Tufts is the duly elected President & CEO of the corporation.

3. The foregoing resolutions have not been amended or revoked, and remain in full force and effect as of the 19th day of February 2020.

IN WITNESS WHEREOF, I have hereunto set my name as Board Chair of the Corporation hereto, affixed this 19th day of February 2020.



Signature of Elected Officer

STATE OF NEW HAMPSHIRE
County of Hillsborough

The foregoing instrument was acknowledged before me this 19th day of February, 2020.

By: Kathleen A. Scanlon

Kathleen A. Scanlon
(Notary Public)

Commission Expires:

KATHLEEN A. SCANLON
Notary Public - New Hampshire
My Commission Expires June 24, 2020



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
1/24/2020

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

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

PRODUCER THE ROWLEY AGENCY INC. 45 Constitution Avenue P.O. Box 511 Concord NH 03302-0511	CONTACT NAME: Sarah Fifield PHONE (A/C, No, Ext): (603) 224-2562 FAX (A/C, No): (603) 224-8012 E-MAIL ADDRESS: sfifield@rowleyagency.com
INSURED Granite United Way 22 Concord Street Floor 2 Manchester NH 03101	INSURER(S) AFFORDING COVERAGE INSURER A: Hanover Ins - Bedford INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:

COVERAGES CERTIFICATE NUMBER: 20-21 REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <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:			SEV900337108	1/1/2020	1/1/2021	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMPROP AGG \$ 2,000,000 Professional Liability \$ 1,000,000
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS			SEV900337108	1/1/2020	1/1/2021	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 0			UEV9003210-09	1/1/2020	1/1/2021	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	N/A	3A States: NH WCV8996802-09	1/1/2020	1/1/2021	<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)
Covering operations of the named insured during the policy period.

CERTIFICATE HOLDER Department of Justice 33 Capitol Street Concord, NH 03301-6397	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE E Prindiville/ESP <i>Elizabeth Prindiville</i>
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GRANITE UNITED WAY

FINANCIAL REPORT

MARCH 31, 2019

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NATHAN WECHSLER & COMPANY
PROFESSIONAL ASSOCIATION

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Granite United Way
Manchester, New Hampshire 03101

Report on the Financial Statements

We have audited the accompanying financial statements of Granite United Way, which comprise the statement of financial position as of March 31, 2019, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

Page 1

70 Commercial Street, 4th Floor
Concord, NH 03301

v: 603-224-5357
f: 603-224-3792

59 Emerald Street
Keene, NH 03431

v: 603-357-7665
f: 603-224-3792

44 School Street
Lebanon, NH 03766

v: 603-448-2650
f: 603-448-2476

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Granite United Way as of March 31, 2019, 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.

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 15, 2019 on our consideration of Granite United Way's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Granite United Way's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Granite United Way's internal control over financial reporting and compliance.

Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary schedules of community impact awards to qualified partner agencies and emerging opportunity grants are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Report on Summarized Comparative Information

We have previously audited Granite United Way's March 31, 2018 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated July 10, 2018. In our opinion, the summarized comparative information presented herein as of and for the year ended March 31, 2018 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Nathan Wechsler & Company

Concord, New Hampshire
August 15, 2019

GRANITE UNITED WAY

STATEMENT OF FINANCIAL POSITION

March 31, 2019 with comparative totals as of March 31, 2018

ASSETS	2019			2018
	Without Donor/ Time Restrictions	With Donor/ Time Restrictions	Total	Total
CURRENT ASSETS				
Cash	\$ -	\$ 419,438	\$ 419,438	\$ 687,722
Prepaid and reimbursable expenses	50,236	-	50,236	36,828
Investments	272,879	193,043	465,922	460,554
Accounts and rent receivable	9,982	-	9,982	14,323
Contributions and grants receivable, net of allowance for uncollectible contributions				
2019 \$443,943; 2018 \$481,267	-	3,575,081	3,575,081	3,619,219
<i>Total current assets</i>	<u>333,097</u>	<u>4,187,562</u>	<u>4,520,659</u>	<u>4,818,646</u>
OTHER ASSETS				
Property and equipment, net	1,248,124	-	1,248,124	1,287,863
Investments - endowment	10,750	204,426	215,176	206,405
Beneficial interest in assets held by others	-	1,726,207	1,726,207	1,782,840
<i>Total other assets</i>	<u>1,258,874</u>	<u>1,930,633</u>	<u>3,189,507</u>	<u>3,277,108</u>
<i>Total assets</i>	<u>\$ 1,591,971</u>	<u>\$ 6,118,195</u>	<u>\$ 7,710,166</u>	<u>\$ 8,095,754</u>
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Current maturities of long-term debt	\$ 12,843	\$ -	\$ 12,843	\$ 12,718
Allocations payable to partner agencies	1,483,094	-	1,483,094	1,888,376
Donor-designations payable	329,924	926,494	1,256,418	1,580,606
Accounts payable	78,726	-	78,726	115,575
Accrued expenses	160,097	-	160,097	130,522
Funds held for others	9,055	-	9,055	23,795
Deferred revenue - designation fees	86,362	-	86,362	48,450
<i>Total current liabilities</i>	<u>2,160,101</u>	<u>926,494</u>	<u>3,086,595</u>	<u>3,800,042</u>
LONG-TERM DEBT, less current maturities	<u>203,093</u>	<u>-</u>	<u>203,093</u>	<u>215,245</u>
<i>Total liabilities</i>	<u>2,363,194</u>	<u>926,494</u>	<u>3,289,688</u>	<u>4,015,287</u>
COMMITMENTS (See Notes)				
NET ASSETS (DEFICIT):				
Without donor/ time restrictions	(771,223)	-	(771,223)	(386,051)
With donor/ time restrictions (Note 9)	-	5,191,701	5,191,701	4,466,518
<i>Total net assets (deficit)</i>	<u>(771,223)</u>	<u>5,191,701</u>	<u>4,420,478</u>	<u>4,080,467</u>
<i>Total liabilities and net assets</i>	<u>\$ 1,591,971</u>	<u>\$ 6,118,195</u>	<u>\$ 7,710,166</u>	<u>\$ 8,095,754</u>

GRANITE UNITED WAY

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year ended March 31, 2019 with comparative totals for the year ended March 31, 2018

	2019			2018
	Without Donor/ Time Restrictions	With Donor/ Time Restrictions	Total	Total
Support and revenues:				
Campaign revenue:				
Total contributions pledged	\$ -	\$ 6,945,931	\$ 6,945,931	\$ 7,752,769
Less donor designations	-	(1,899,443)	(1,899,443)	(2,190,178)
Less provision for uncollectible pledges	-	(256,490)	(256,490)	(298,907)
Add prior years' excess provision for uncollectible pledges taken into income in current year	119,296	-	119,296	144,147
<i>Net campaign revenue</i>	119,296	4,789,998	4,909,294	5,407,831
Support:				
Grant revenue	-	1,230,089	1,230,089	1,201,326
Sponsors and other contributions	-	1,040,542	1,040,542	195,629
In-kind contributions	58,179	-	58,179	104,564
<i>Total support</i>	177,475	7,060,629	7,238,104	6,909,350
Other revenue:				
Rental income	73,548	-	73,548	87,535
Administrative fees	59,348	-	59,348	58,479
Miscellaneous income	3,871	-	3,871	569
Returned grants	69,110	-	69,110	86,667
<i>Total support and revenues</i>	383,352	7,060,629	7,443,981	7,142,600
Net assets released from restrictions:				
For satisfaction of time restrictions	4,250,661	(4,250,661)	-	-
For satisfaction of program restrictions	2,036,484	(2,036,484)	-	-
	6,670,497	773,484	7,443,981	7,142,600
Expenses:				
Program services	5,504,862	-	5,504,862	5,694,902
Support services:				
Management and general	773,240	-	773,240	586,313
Fundraising	867,290	-	867,290	959,177
<i>Total expenses</i>	7,145,392	-	7,145,392	7,240,392
<i>Increase (decrease) in net assets before non-operating activities</i>	(474,895)	773,484	298,589	(97,792)
Non-operating activities:				
Change in value of beneficial interest in trusts, net of fees 2019 \$12,051; 2018 \$11,787	-	(56,633)	(56,633)	91,818
Realized and unrealized gains (losses) on investments	7,893	3,936	11,829	(5,677)
Investment income, net	81,830	4,396	86,226	94,176
<i>Total non-operating activities</i>	89,723	(48,301)	41,422	180,317
<i>Net increase (decrease) in net assets</i>	(385,172)	725,183	340,011	82,525
Net assets (deficit), beginning of year	(386,051)	4,466,518	4,080,467	3,997,942
<i>Net assets (deficit), end of year</i>	<u>\$ (771,223)</u>	<u>\$ 5,191,701</u>	<u>\$ 4,420,478</u>	<u>\$ 4,080,467</u>

GRANITE UNITED WAY

STATEMENT OF FUNCTIONAL EXPENSES

Year ended March 31, 2019 with comparative totals for the year ended March 31, 2018

	2019										2018	
	Grants and awards	Salaries, employee benefits and taxes	Occupancy	Technology and telephone expenses	United Way Worldwide dues and other dues and subscriptions	Campaign, communications and printing	Professional services and subcontractors	Conferences, travel and staff development	Supplies, office expenses, insurance, and other	Depreciation and amortization	Total	Total
Program services												
Community impact grants	\$ 1,568,039	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,568,039	\$ 1,959,583
Public Health Network	-	486,477	7,895	-	-	5,861	361,389	14,491	43,949	-	920,062	1,094,084
211 New Hampshire	-	343,071	-	55,402	7,497	1,712	-	4,930	17,239	-	429,851	446,977
Volunteer Income Tax Assistance	-	126,106	-	-	-	-	15,263	-	4,454	-	145,823	106,157
Whole Village Family Resource Center	-	143,569	54,556	12,233	-	-	30,000	746	35,399	31,897	308,400	279,913
Work United Program	-	176,763	-	-	-	-	-	15,533	-	-	192,296	139,023
Other program services	-	1,069,157	105,573	73,007	61,512	28,851	350,449	49,638	173,446	28,758	1,940,391	1,669,165
Total program services	1,568,039	2,345,143	168,024	140,642	69,009	36,424	757,101	85,338	274,487	60,655	5,504,862	5,694,902
Supporting Services												
Management and general	-	615,513	27,709	19,162	16,145	-	45,508	13,027	29,062	7,114	773,240	586,313
Fundraising	-	681,435	30,677	21,214	17,874	43,277	3,330	14,423	47,184	7,876	867,290	959,177
Total supporting services	-	1,296,948	58,386	40,376	34,019	43,277	48,838	27,450	76,246	14,990	1,640,530	1,545,490
Total functional expenses	\$ 1,568,039	\$ 3,642,091	\$ 226,410	\$ 181,018	\$ 103,028	\$ 79,701	\$ 805,939	\$ 112,788	\$ 350,733	\$ 75,645	\$ 7,145,392	\$ 7,240,392

See Notes to Financial Statements.

GRANITE UNITED WAY

STATEMENTS OF CASH FLOWS

Years Ended March 31, 2019 and 2018

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from donors	\$ 7,984,041	\$ 7,858,294
Cash received from grantors	1,115,853	1,246,852
Administrative fees	58,555	62,683
Other cash received	150,870	171,469
Cash received from trusts	73,481	72,436
Designations paid	(2,223,631)	(2,093,989)
Net cash paid for funds held for others	(14,740)	(5,625)
Cash paid to agencies	(1,911,005)	(1,961,835)
Cash paid to suppliers, employees, and others	(5,468,487)	(5,010,079)
<i>Net cash provided by (used in) operating activities</i>	<u>(235,063)</u>	<u>340,206</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(35,906)	(339,718)
Proceeds from sale of investments	14,712	13,345
Purchase of investments	-	(42,255)
<i>Net cash used in investing activities</i>	<u>(21,194)</u>	<u>(368,628)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayments of long-term debt	(12,027)	(11,456)
<i>Net decrease in cash</i>	<u>(268,284)</u>	<u>(39,878)</u>
Cash, beginning of year	687,722	727,600
<i>Cash, end of year</i>	<u>\$ 419,438</u>	<u>\$ 687,722</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash payments for:		
Interest expense	\$ 11,915	\$ 11,445

GRANITE UNITED WAY

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Activities

Granite United Way is the result of six United Ways merging together to create a single, efficient organization that covers more than 80% of New Hampshire and Windsor County, Vermont. Granite United Way improve lives by mobilizing the caring power of their communities. More than fundraisers, Granite United Way is a partner in change, working with a broad range of people and organizations to identify and resolve pressing community issues. Granite United Way works closely with volunteer leadership to invest donor dollars to help the community learn, earn and be healthy. By focusing on these investment initiatives, Granite United Way is helping people in new and strategic ways.

Granite United Way conducts annual campaigns in the fall of each year to support hundreds of local programs, primarily in the subsequent year, while the State Employee Charitable Campaign, managed by Granite United Way, is conducted in May and June. Campaign contributions are used to support local health and human services programs, collaborations and to pay Granite United Way's operating expenses. Donors may designate their pledges to support a region of Granite United Way, a Community Impact area, other United Ways or to any health and human service organization having 501(c)(3) tax-exempt status. Amounts pledged to other United Ways or agencies are included in the total contributions pledged revenue and as designations expense. The related amounts receivable and payable are reported as an asset and liability in the statement of financial position. The net campaign results are reflected as with donor restrictions in the accompanying statement of activities and changes in net assets, as the amounts are to be collected in the following year. Prior year campaign results are reflected as net assets released from restrictions in the current year statement of activities and changes in net assets.

Granite United Way invests in the community through three different vehicles:

March 31,	2019	2018
Community Impact Awards to partner agencies	\$ 1,568,039	\$ 1,959,583
Donor designated gifts to Health and Human Service agencies	1,899,443	2,190,178
Granite United Way Program services	3,936,823	3,735,319
<i>Total</i>	<u>\$ 7,404,305</u>	<u>\$ 7,885,080</u>

Note 2. Summary of Significant Accounting Policies

Basis of accounting: The financial statements of Granite United Way (the "United Way") have been prepared on the accrual basis. Under the accrual basis, revenues and gains are recognized when earned and expenses and losses are recognized when incurred. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Estimates and assumptions: The United Way prepares its financial statements in accordance with generally accepted accounting principles. 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 revenue and expenses. Accordingly, actual results could differ from those estimates.

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GRANITE UNITED WAY

NOTES TO FINANCIAL STATEMENTS

Cash and cash equivalents: For purposes of reporting cash flows, the United Way considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. The United Way had no cash equivalents at March 31, 2019 and 2018.

Net assets: The United Way reports information regarding its financial position and activities according to two categories of net assets: net assets with donor restrictions and net assets without donor restrictions. Descriptions of these net asset categories are as follows:

Net assets without donor/ time restrictions: Net assets without donor restrictions are available for use at the discretion of the Board of Directors and/or management for general operating purposes. From time to time the Board of Directors designates a portion of these net assets for specific purposes which makes them unavailable for use at management's discretion. For example, the Board has designated a portion of net assets without donor restrictions as a quasi-endowment (an amount to be treated by management as if it were part of the donor restricted endowment) for the purpose of securing the United Way's long-term financial viability.

The United Way had designated net assets without donor restrictions of \$10,750 and \$10,311 for endowment at March 31, 2019 and 2018, respectively.

Net assets with donor/ time restrictions: Net assets with donor restrictions consist of assets whose use is limited by donor-imposed, time and/or purpose restrictions.

The United Way reports gifts of cash and other assets as revenue with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, the net assets are reclassified as net assets without donor restrictions and reported in the statement of activities and changes in net assets as net assets released from restrictions.

Some net assets with donor restrictions include a situation that assets provided be maintained permanently (perpetual in nature) while permitting the United Way to expend the income generated by the assets in accordance with the provisions of additional donor imposed stipulations or a Board approved spending policy.

See Notes 9 and 10 for more information on the composition of net assets with donor restrictions and the release of restrictions, respectively.

Contributions receivable: Campaign pledge contributions are generally paid within one year. The United Way provides an allowance for uncollectible pledges at the time campaign results are recorded. Provisions for uncollectible pledges have been recorded in the amount of \$256,490 and \$298,907 for the campaign years ended March 31, 2019 and 2018, respectively. The provision for uncollectible pledges was calculated at 4.5% of the total pledges for both years ended March 31, 2019 and 2018.

Investments: The United Way's investments in marketable equity securities and all debt securities are reported at their fair value based upon quoted market prices in the accompanying statement of financial position. Unrealized gains and losses are included in the changes in net assets in the accompanying statement of activities. The United Way's investments do not have a significant concentration of credit risk within any industry, geographic location, or specific location.

GRANITE UNITED WAY

NOTES TO FINANCIAL STATEMENTS

Deferred revenue: The United Way charged a 10% administrative fee on the State Campaign designations and 5% administrative fee on most other designations for both of the years ended March 31, 2019 and 2018.

These administrative fees are recognized in the post campaign years, as this is the year they are available to offset administrative expenses.

Contributions: The United Way recognizes contributions received and made, including unconditional promises to give, as revenue in the period received or made. Contributions received are reported as either revenues without donor restrictions or revenues with donor restrictions. Contributions with donor restrictions that are used for the purposes specified by the donor in the same year as the contribution is received are recognized as revenues with donor restrictions and are reclassified as net assets released from restrictions in the same year. Promises to contribute that stipulate conditions to be met before the contribution is made are not recorded until the conditions are met. There were no conditional promises to give for the years ended March 31, 2019 and 2018.

Donated goods and services: Contributed services are recognized when the services received would typically need to be purchased if they had not been provided by donation or require specialized skills and are provided by individuals possessing those skills. Various types of in-kind support, including services, call center space, gift certificates, materials and other items, amounting to \$58,179 and \$63,929 have been reflected at fair value in the financial statements for the years ended March 31, 2019 and 2018, respectively.

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

Functional allocation of expenses: The statements of functional expenses present expenses by function and natural classification. Expenses directly attributable to a specific functional area of the United Way are reported as expenses of those functional areas. A portion of general and administrative costs that benefit multiple functional areas (indirect costs) have been allocated across programs and other supporting services based on estimates of time and effort.

Property and equipment: Property and equipment are carried at cost if purchased and fair value if contributed. Maintenance, repairs and minor renewals are expensed as incurred, and major renewals and betterments are capitalized. The United Way capitalizes additions of property and equipment in excess of \$2,500.

Depreciation of property and equipment is computed using the straight-line method over the following useful lives:

	Years
Building and building improvements.....	5-31½
Leasehold improvements	15
Furniture and equipment	3-10

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GRANITE UNITED WAY

NOTES TO FINANCIAL STATEMENTS

Operating measure: The United Way has presented the statement of activities and changes in net assets based on an intermediate measure of operations. The measure of operations includes all revenues and expenses that are an integral part of the United Way's programs and supporting activities and net assets released from restrictions to support operating activities. Non-operating activities are limited to resources outside of those program and services and are comprised of investment return, the changes in fair value of the beneficial interest in trusts, and gains and losses on sales and dispositions of assets.

Concentrations of credit risk: Financial instruments which potentially subject the United Way to concentrations of credit risk, consist primarily of contributions receivable, substantially all of which are from individuals, businesses, or not-for-profit organizations. Concentrations of credit risk are limited due to the large number of donors comprising the United Way's donor base. As a result, at March 31, 2019, the United Way does not consider itself to have any significant concentrations of credit risk with respect to contributions receivable.

In addition, the United Way maintains cash accounts with several financial institutions insured by the Federal Deposit Insurance Corporation up to \$250,000. At March 31, 2019, there was approximately \$141,200 included in cash in excess of federally insured limits.

Income taxes: The United Way is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The United Way is also exempt from state income taxes by virtue of its ongoing exemption from federal income taxes. Accordingly, no provision for income taxes has been recorded in the accompanying financial statements.

The United Way has adopted the provisions of FASB ASC 740 Accounting for Uncertainty in Income Taxes. Accordingly, management has evaluated the United Way's tax positions and concluded the United Way had maintained its tax-exempt status, does not have any significant unrelated business income and had taken no uncertain tax positions that require adjustment or disclosure in the financial statements.

With few exceptions, the United Way is no longer subject to income tax examinations by the U.S. Federal or State tax authorities for tax years before 2016.

Change in accounting principle: In August 2016, the FASB issued ASU 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities* (Topic 958). The ASU amends the current reporting model for nonprofit organizations and enhances their required disclosures. The major changes include: (a) requiring the presentation of only two classes of net assets now entitled "net assets without donor restrictions" and "net assets with donor restrictions", (b) modifying the presentation of underwater endowment funds and related disclosures, (c) requiring the use of the placed in service approach to recognize the expiration of restrictions on gifts used to acquire or construct long-lived assets absent explicit donor stipulations otherwise, (d) requiring that all nonprofits present an analysis of expenses by function and nature and disclose a summary of the allocation methods used to allocate costs, (e) requiring the disclosure of quantitative and qualitative information regarding liquidity and availability of resources, (f) presenting investment return net of external and direct internal investment expenses, and (g) modifying other financial statement reporting requirements and disclosures intended to increase the usefulness of nonprofit financial statements.

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NOTES TO FINANCIAL STATEMENTS

The United Way has adopted this ASU for the year ended March 31, 2019 with retroactive application for the March 31, 2018 financial statements. As a result, the United Way changed its presentation of its net assets classes and expanded the footnote disclosures as required by the ASU. In addition, the investment expenses are netted against investment return in the statements of activities and changes in net assets. The United Way has opted to not disclose liquidity and availability information for March 31, 2018 as permitted under the ASU in the year of adoption.

Recent accounting pronouncements: In May 2014, the FASB issued, *Revenue from Contracts with Customers* (ASU 2014-09), which requires revenue to be recognized when promised goods or services are transferred to customers in amounts that reflect the consideration to which the United Way expects to be entitled in exchange for those goods and services. ASU 2014-09 will replace most existing revenue recognition guidance when it becomes effective on April 1, 2019. ASU 2014-09 permits the use of either the retrospective or cumulative effect transition method. Management is currently evaluating the impact this will have on its financial statements.

In February 2016, the FASB issued, *Leases, Topic 842* (ASU 2016-02), which will be effective for the United Way on April 1, 2020, with early adoption permitted. Under ASU 2016-02, at the commencement of a long-term lease, lessees will recognize a liability equivalent to the discounted payments due under the lease agreement, as well as an offsetting right-of-use asset. Lessees (for capital and operating leases) must apply a modified retrospective transition approach for leases existing at, or entered into after, the beginning of the earliest comparative period presented in the financial statements. The modified retrospective approach would not require any transition accounting for leases that expired before the earliest comparative period presented. Lessees may not apply a full retrospective transition approach. Management is currently evaluating the impact this will have on its financial statements.

Note 3. Fair Value Measurements

The Fair Value Measurements Topic of the FASB Accounting Standards Codification (FASB ASC 820-10) establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy are as follows:

- Level 1 - inputs are unadjusted, quoted prices in active markets for identical assets at the measurement date. The types of assets carried at Level 1 fair value generally are securities listed in active markets. The United Way has valued their investments listed on national exchanges at the last sales price as of the day of valuation.
- Level 2 - inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- Level 3 - inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include option-pricing models, discounted cash flow models, and similar techniques.

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GRANITE UNITED WAY

NOTES TO FINANCIAL STATEMENTS

Financial assets carried at fair value on a recurring basis consist of the following at March 31, 2019:

	Level 1	Level 2	Level 3
Money market funds	\$ 8,874	\$ 22,740	\$ -
Mutual funds:			
Domestic equity	66,002	-	-
Fixed income	248,672	-	-
Fixed income funds	171,086	7,207	-
Municipal bonds	-	10,200	-
Corporate bonds	-	146,380	-
Beneficial interest in assets held by others	-	-	1,726,207
<i>Total</i>	<u>\$ 494,634</u>	<u>\$ 186,527</u>	<u>\$ 1,726,207</u>

Financial assets carried at fair value on a recurring basis consist of the following at March 31, 2018:

	Level 1	Level 2	Level 3
Money market funds	\$ 132,068	\$ 22,280	\$ -
Mutual funds:			
Domestic equity	61,523	-	-
Fixed income	244,862	-	-
Fixed income funds	177,247	-	-
Municipal bonds	-	10,565	-
Corporate bonds	-	23,503	-
Beneficial interest in assets held by others	-	-	1,782,840
<i>Total</i>	<u>\$ 615,700</u>	<u>\$ 56,348</u>	<u>\$ 1,782,840</u>

	Beneficial interest in assets held by others
<i>Balance, April 1, 2017</i>	\$ 1,691,022
Total unrealized gains, net of fees, included in changes in net assets with donor restrictions	91,818
<i>Balance, March 31, 2018</i>	<u>\$ 1,782,840</u>
Total unrealized losses, net of fees, included in changes in net assets with donor restrictions	(56,633)
<i>Balance, March 31, 2019</i>	<u>\$ 1,726,207</u>
Amount of unrealized losses, net of fees, attributable to change in unrealized losses relating to assets still held at the reporting date included in the statement of activities and changes in net assets	<u>\$ (56,633)</u>

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GRANITE UNITED WAY

NOTES TO FINANCIAL STATEMENTS

All assets have been valued using a market approach, except for the beneficial interest in assets held by others, and have been consistently applied. The market approach uses prices and other relevant information generated by market transactions involving identical or comparable assets. Prices may be indicated by pricing guides, sales transactions, market trades, or other sources.

The beneficial interest in assets held by others is valued using the income approach. The value is determined by calculating the present value of future distributions expected to be received, which approximates the value of the trust's assets at March 31, 2019 and 2018.

GAAP requires disclosure of an estimate of fair value for certain financial instruments. The United Way's significant financial instruments include cash and other short-term assets and liabilities. For these financial instruments, carrying values approximate fair value.

Note 4. Property and Equipment

Property and equipment, at cost, at March 31,	2019	2018
Land, buildings and building improvements	\$ 1,424,521	\$ 1,403,441
Leasehold improvements	5,061	5,061
Furniture and equipment	452,679	437,854
<i>Total property and equipment</i>	1,882,261	1,846,356
Less accumulated depreciation	(634,137)	(558,493)
<i>Total property and equipment, net</i>	<u>\$ 1,248,124</u>	<u>\$ 1,287,863</u>

Note 5. Endowment Funds Held by Others

Agency endowed funds: The United Way is a beneficiary of various agency endowment funds at The New Hampshire Charitable Foundation. Pursuant to the terms of the resolution establishing these funds, property contributed to The New Hampshire Charitable Foundation is held as separate funds designated for the benefit of the United Way.

In accordance with its spending policy, the Foundation may make distributions from the funds to the United Way. The distributions are approximately 4.0% of the market value of each fund per year.

The estimated value of the future distributions from the funds is included in these financial statements as required by FASB ASC 958-605, however, all property in the fund was contributed to The New Hampshire Charitable Foundation to be held and administered for the benefit of the United Way.

The United Way received \$69,042 and \$68,060 from the agency endowed funds during the years ended March 31, 2019 and 2018, respectively.

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GRANITE UNITED WAY

NOTES TO FINANCIAL STATEMENTS

Designated funds: The United Way is also a beneficiary of two designated funds at The New Hampshire Charitable Foundation. Pursuant to the terms of the resolution establishing these funds, property contributed to The New Hampshire Charitable Foundation is held as a separate fund designated for the benefit of the United Way. In accordance with its spending policy, the Foundation makes distributions from the funds to the United Way.

The distributions are approximately 4.0% of the market value of the fund per year. These funds are not included in these financial statements, since although all property in these funds was contributed to The New Hampshire Charitable Foundation to be held and administered for the benefit of the United Way, The New Hampshire Charitable Foundation may redirect funds to another organization.

The United Way received \$4,439 and \$4,376 from the designated funds during the year ended March 31, 2019 and 2018, respectively. The market value of these fund's assets amounted to approximately \$111,000 and \$114,600 as of March 31, 2019 and 2018, respectively.

Note 6. Long-term Debt

Long-term debt at March 31,	2019	2018
Mortgage financed with a local bank. Interest rate at the 5-year Federal Home Loan Classic Advance Rate plus 2.5% (4.82% at March 31, 2019). Due in monthly installments of principal and interest of \$1,908 through December, 2031. Collateralized by the United Way's building located in Plymouth, NH.	\$ 215,936	\$ 227,963
Less portion payable within one year	12,843	12,718
<i>Total long-term debt</i>	<u>\$ 203,093</u>	<u>\$ 215,245</u>

The scheduled maturities of long-term debt at March 31, 2019 were as follows:

<u>Year Ending March 31,</u>	
2020	\$ 12,843
2021	13,476
2022	14,140
2023	14,836
2024	15,568
Thereafter	145,073
<i>Total</i>	<u>\$ 215,936</u>

The mortgage note contains a financial covenant for debt service coverage, which is tested annually based on the year-end financial statements.

The United Way has a revolving line-of-credit with Citizen's Bank with a maximum borrowing limit of \$250,000. The line-of-credit is subject to annual review and renewal. The line-of-credit agreement bears interest equal to the Wall Street Journal prime rate plus 0.25% (5.75% as of March 31, 2019) and is secured by all assets of the United Way. At March 31, 2019, there were no amounts outstanding on this line-of-credit agreement.

GRANITE UNITED WAY

NOTES TO FINANCIAL STATEMENTS

Note 7. Funds Held for Others

The United Way held funds for others for the following projects:

March 31,	2019	2018
Sycamore Gardens Project	\$ -	\$ 15,814
Work United Loan Default Program	4,759	3,190
Concord Multicultural Festival	2,382	2,872
Get Moving Manchester	1,669	1,674
Better Together Lakes Region	245	245
<i>Total</i>	<u>\$ 9,055</u>	<u>\$ 23,795</u>

Note 8. Endowment Funds

The United Way's endowment consists of four individual funds established for youth programs, Whole Village Resource Center and general operating support. Its endowment includes both donor-restricted endowment funds and funds designated by the Board of Directors to function as endowments. As required by GAAP, net assets associated with endowment funds, including 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.

Interpretation of Relevant Law: The United Way is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA) and, thus, classifies amounts in its donor-restricted endowment funds as net assets with donor restrictions because those net assets are time restricted until the Board of Directors appropriates such amounts for expenditures. Most of those net assets are also subject to purpose restrictions that must be met before reclassifying those net assets to net assets without donor restrictions. The Board of Directors of the United Way has interpreted UPMIFA as not requiring the maintenance of purchasing power of the original gift amount contributed to an endowment fund, unless a donor stipulates the contrary.

As a result of this interpretation, when reviewing its donor-restricted endowment funds, the United Way considers a fund to be underwater if the fair value of the fund is less than the sum of (a) the original value of initial and subsequent gift amounts donated to the fund and (b) any accumulations to the fund that are required to be maintained in perpetuity in accordance with the direction of the applicable donor gift instrument. The United Way has interpreted UPMIFA to permit spending from underwater funds in accordance with the prudent measures required under the law. Additionally, in accordance with UPMIFA, the United Way considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the fund, (2) the purposes of the organization and the donor-restricted endowment fund, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the organization, and (7) the investment policies of the United Way.

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GRANITE UNITED WAY

NOTES TO FINANCIAL STATEMENTS

Underwater Endowment Funds: From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the United Way to retain as a fund of perpetual duration. The United Way did not have any funds with deficiencies for the years ended March 31, 2019 and 2018.

Investment Return Objectives, Risk Parameters and Strategies: The United Way has adopted investment policies, approved by the Board of Directors, for endowment assets for the long-term. The United Way seeks to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable level of risk. Investment risk is measured in terms of the total endowment fund; investment assets and allocations between asset classes and strategies are managed to not expose the fund to unacceptable level of risk.

Spending Policy: The United Way does not currently have a spending policy for distributions each year as they strive to operate within a budget of their current Campaign's income. To date there have been no distributions from the endowment fund.

Endowment net asset composition by type of fund as of March 31, 2019 is as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Board-designated endowment	\$ 10,750	\$ -	\$ 10,750
Donor-restricted endowment funds:			
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	-	142,652	142,652
Accumulated investment gains	-	61,774	61,774
<i>Total funds</i>	<u>\$ 10,750</u>	<u>\$ 204,426</u>	<u>\$ 215,176</u>

Changes in the endowment net assets as of March 31, 2019 are as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, March 31, 2018	\$ 10,311	\$ 196,094	\$ 206,405
Investment return, net	439	8,332	8,771
Endowment net assets, March 31, 2019	<u>\$ 10,750</u>	<u>\$ 204,426</u>	<u>\$ 215,176</u>

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GRANITE UNITED WAY

NOTES TO FINANCIAL STATEMENTS

Endowment net asset composition by type of fund as of March 31, 2018 is as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Board-designated endowment	\$ 10,311	\$ -	\$ 10,311
Donor-restricted endowment funds:			
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	-	142,652	142,652
Accumulated investment gains	-	53,442	53,442
	<u>\$ 10,311</u>	<u>\$ 196,094</u>	<u>\$ 206,405</u>

Changes in the endowment net assets as of March 31, 2018 are as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, March 31, 2017	\$ 9,792	\$ 146,083	\$ 155,875
Contributions	-	42,255	42,255
Investment return, net	519	7,756	8,275
Endowment net assets, March 31, 2018	<u>\$ 10,311</u>	<u>\$ 196,094</u>	<u>\$ 206,405</u>

Note 9. Net Assets with Donor Restrictions

Net assets with donor restrictions are restricted for the following purposes or periods:

March 31,	2019	2018
Subject to expenditure for specified time period:		
Contributions receivable related to campaigns	\$ 3,229,124	\$ 3,450,040
Designations payable to other agencies and United Ways	(926,494)	(1,159,651)
	<u>2,302,630</u>	<u>2,290,389</u>
Subject to expenditure for specified purpose:		
Manchester Proud	474,325	-
Public Health Network services	276,668	155,441
Leader in Me	172,500	-
L.E.A.D. Program	25,000	-
Work United	9,945	20,768
West Side Reads	-	19,413
Other programs	-	1,573
	<u>958,438</u>	<u>197,195</u>

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GRANITE UNITED WAY

NOTES TO FINANCIAL STATEMENTS

March 31,	2019	2018
Endowments subject to the United Way's spending policy and appropriation:		
Investments in perpetuity (original amounts of \$142,652 in 2019 and 2018), which once appropriated, is expendable to support:		
General Operations	80,774	77,482
Youth Programs	24,636	23,632
Whole Village Resource Center	99,016	94,980
	<u>204,426</u>	<u>196,094</u>
Beneficial interest in assets held by others:		
Agency endowed funds at the New Hampshire Charitable Foundation	1,726,207	1,782,840
<i>Total net assets with donor restrictions</i>	<u><u>\$ 5,191,701</u></u>	<u><u>\$ 4,466,518</u></u>

Note 10. Net Assets Released from Donor Restrictions

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of the passage of time or other events specified by donors. The net assets released from restrictions are as follows:

March 31,	2019	2018
Purpose restrictions accomplished:		
Public Health Network services	\$ 964,089	\$ 1,094,084
211	363,894	273,160
Volunteer Income Tax Assistance	108,877	135,517
Manchester Proud	292,860	-
Work United	193,240	139,023
Bridge House and Whole Village Family Resource Center upgrades	-	267,822
Other program services	113,524	315,340
	<u>2,036,484</u>	<u>2,224,946</u>
Time restrictions expired	<u>4,250,661</u>	<u>4,832,648</u>
<i>Total net assets released from donor restrictions</i>	<u><u>\$ 6,287,145</u></u>	<u><u>\$ 7,057,594</u></u>

GRANITE UNITED WAY

NOTES TO FINANCIAL STATEMENTS

Note 11. Liquidity and Availability of Resources

The United Way's financial assets available within one year of the financial statements of financial position date for general expenditure are as follows:

March 31,	2019
Cash	\$ 419,438
Investments	681,098
Contributions receivable, net	3,575,081
Beneficial interest in trust	1,726,207
Accounts and rent receivable	9,982
<i>Total financial assets available within one year</i>	<u>6,411,806</u>
Less amounts unavailable for general expenditures within one year, due to:	
Restricted by donors with time or purpose restrictions	(958,438)
Subject to appropriation and satisfaction or donor restrictions	(204,426)
Agency endowed funds at the New Hampshire Charitable Foundation	(1,726,207)
<i>Total amounts unavailable for general expenditure within one year</i>	<u>(2,889,071)</u>
Amounts unavailable to management without Board's approval:	
Board designated endowment	(10,750)
<i>Total financial assets available to management for general expenditure within one year</i>	<u>\$ 3,511,985</u>

Liquidity Management

The United Way maintains a policy of structuring its financial assets to be available as its general expenditures, liabilities, and other obligations come due. To help manage unanticipated liquidity needs the United Way has committed a line of credit of \$250,000, which it could draw upon. Additionally, the United Way has board designated net assets without donor restrictions that, while the United Way does not intend to spend these for purposes other than those identified, the amounts could be made available for current operations, if necessary.

Note 12. Pension Fund

The United Way sponsors a tax-deferred annuity plan qualified under Section 403(b) of the Internal Revenue Code, whereby electing employees contribute a portion of their salaries to the plan. For the years ended March 31, 2019 and 2018, the United Way contributed \$92,128 and \$84,921, respectively, to employees participating in the plan.

GRANITE UNITED WAY

NOTES TO FINANCIAL STATEMENTS

Note 13. Lease Commitments

During the year ended March 31, 2018, the United Way entered into an operating lease agreement for a four year term commencing September 1, 2017 through August 31, 2021 for an office space in Concord, New Hampshire. The lease requires monthly payments of \$3,337 through August 31, 2018. The rent will then be increased by 3% annually on each anniversary date of the lease.

During the year ended March 31, 2017, the United Way entered into an operating lease agreement for a five year term commencing July 15, 2016 through June 30, 2021 for an office space in Manchester, New Hampshire. The lease requires monthly payments of \$5,905 through June 30, 2019. The rent will then be increased by 3% annually on each anniversary date of the lease.

During the year ended March 31, 2018, the United Way entered into an operating lease agreement for a one year term commencing January 15, 2018 through January 14, 2019 for an office space in Laconia, New Hampshire. The lease required monthly payments of \$425 through January 14, 2019. This lease was amended in January 2019 to extend the term until July 2019 and then terminate the lease.

During the year ended March 31, 2016, the United Way entered into an operating lease agreement for a three year term commencing September 1, 2015 through August 31, 2018 for an office space in West Lebanon, New Hampshire. The lease required monthly payments of \$1,425 through August 31, 2018.

During the year ended March 31, 2019, the United Way entered into an operating lease agreement for a five year term commencing on September 1, 2018 through August 31, 2023 for an office space in Lebanon, New Hampshire. The lease requires monthly payments of \$1,600 through August 31, 2019. The rent consists of two different payments, one for rent and another for common costs and charges. After August 31, 2019, the rent will increase each year depending on the consumer price index. After January 1, 2019, the common costs and charges increase each year depending on the United Way's proportionate share of these costs.

During the year ended March 31, 2019, the United Way entered into an operating lease agreement for a two year term commencing on January 1, 2019 through December 31, 2020 for an office space in Berlin, New Hampshire. The lease requires monthly payments of \$181 through December 31, 2019. After December 31, 2019, the monthly rent payment will increase to \$187 through December 31, 2020. The lease continues on a month to month basis after December 31, 2020.

Total rent expense for these leases amounted to approximately \$136,000 and \$143,000 for the years ended March 31, 2019 and 2018, respectively.

The United Way leases multiple copy machines under the terms of operating lease agreements. The monthly lease payments amount to \$2,044. The lease expenses amounted to approximately \$21,000 and \$2,000 for the years ended March 31, 2019 and 2018, respectively.

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GRANITE UNITED WAY

NOTES TO FINANCIAL STATEMENTS

The United Way's future minimum lease commitments are as follows:

<u>Year ending March 31</u>	<u>Total</u>
2020	\$ 161,114
2021	161,234
2022	71,136
2023	33,420
2024	10,370
<i>Total</i>	<u>\$ 437,274</u>

Note 14. Commitments

In Plymouth, the United Way rents space in a building which they own and occupy to twelve non-affiliated, non-profit organizations. The monthly lease payments range from \$125 to \$1,500 per month. For the years ended March 31, 2019 and 2018, the rental income amounted to \$73,548 and \$87,535, respectively.

Note 15. Payment to Affiliated Organizations and Related Party

The United Way paid dues to United Way of Worldwide. The United Way's dues paid to this affiliated organization aggregated \$86,779 and \$79,826 for the years ended March 31, 2019 and 2018, respectively.

Note 16. Subsequent Events

The United Way has evaluated subsequent events through August 15, 2019, the date which the financial statements were available to be issued and have not evaluated subsequent events after that date. Subsequent to year end, the United Way changed its fiscal year end to June 30. There were no other subsequent events that would require disclosure in financial statements for the year ended March 31, 2019.

GRANITE UNITED WAY

**SUPPLEMENTARY SCHEDULE OF COMMUNITY IMPACT AWARDS TO QUALIFIED
PARTNER AGENCIES AND EMERGING OPPORTUNITY GRANTS
MERRIMACK COUNTY REGION
Year Ended March 31, 2019**

	Community Impact Awards
Blueberry Express Day Care Center	\$ 30,000
Boys and Girls Clubs of Central New Hampshire:	
Broken Ground School Unit	5,000
Mill Brook School Unit	5,000
Concord Coalition to End Homelessness	18,000
Concord Family YMCA:	
Child Development Center	30,000
Kydstop-Camp	15,000
Easter Seals New Hampshire, Inc.	25,000
Merrimack Valley Day Care	90,000
NH Legal Assistance	50,000
NH Bar Association Pro Bono Referral Program	12,000
Penacook Community Center	12,396
Second Start:	
Second Start Alternative High School	10,000
Adult Education	10,000
The Friendly Kitchen	5,500
The Friends Program:	
Foster Grandparents	33,000
Emergency Housing	18,000
The Mayhew Program	10,000
The Pittsfield Youth Workshop	30,000
Tiny Twisters Child Care Center	7,500
Waypoint CFS Counseling Program	20,000
	\$ 436,396
	Emerging Opportunity Grants
Adverse Childhood Experiences Training	\$ 10,710
Boys and Girls Club of Central New Hampshire	55,000
Concord Cold Weather Shelter	10,000
	\$ 75,710

GRANITE UNITED WAY

SUPPLEMENTARY SCHEDULE OF COMMUNITY IMPACT AWARDS TO QUALIFIED
PARTNER AGENCIES AND EMERGING OPPORTUNITY GRANTS
NORTH COUNTRY REGION
Year Ended March 31, 2019

	Community Impact Awards
Adaptive Sports Partners of the North Country	\$ 6,500
Boys and Girls Club of the North Country	10,000
Copper Cannon Camp	6,000
Grafton County Senior Citizens:	
Accessible Transportation and Food	5,000
ServiceLink	3,700
Access to Enriching Environments for Older Adults	5,000
RSVP Bone Builders	5,191
NH Legal Assistance	5,000
Northern Human Services	5,000
The Family Resource Center	3,000
Tri-County Community Action Program:	
Support Center at Burch House	4,000
Tyler Blain House	5,000
Waypoint Parenting Transitional Living Program	5,000
	<hr/>
	\$ 68,391
	<hr/>
	Emerging Opportunity Grants
	<hr/>
Organized Acts of Kindness	\$ 2,271
	<hr/>

GRANITE UNITED WAY

SUPPLEMENTARY SCHEDULE OF COMMUNITY IMPACT AWARDS TO QUALIFIED
PARTNER AGENCIES AND EMERGING OPPORTUNITY GRANTS
UPPER VALLEY REGION
Year Ended March 31, 2019

	Community Impact Awards
Center on Rural Innovation	\$ 2,000
Child Care Center in Norwich	5,000
Copper Cannon Camp	1,000
Cover Home Repair	14,000
Dismas of Vermont	8,500
Global Campuses Foundation	4,500
Good Neighbor Health Care	
Good Neighbor Health Clinic	4,000
Red Logan Dental Clinic	6,000
Grafton County Senior Citizens Council	
Increasing Access to Enriching Environments for Older Adults	1,183
Meeting older adults' needs for accessible transportation and food	4,500
RSVP Bone Builders	4,000
ServiceLink	1,000
Green Mountain Children's Center	
Low to Moderate Income Scholarships	7,500
Work Force Development	3,500
Hartford Community Restorative Justice Center	
Restorative Justice Panel Program	8,300
Restorative Reentry Program	8,500
Headrest	5,000
HIV/HCV Resource Center	6,000
Mascoma Community Healthcare	8,000
Safeline	8,500
Second Wind Foundation	
Upper Valley Turning Point	8,000
Willow Grove	5,000
Senior Solutions (CASVT)	5,000
Southeastern Vermont Community Action	17,500
Special Needs Support Center of the Upper Valley	4,000

GRANITE UNITED WAY

SUPPLEMENTARY SCHEDULE OF COMMUNITY IMPACT AWARDS TO QUALIFIED
PARTNER AGENCIES AND EMERGING OPPORTUNITY GRANTS
UPPER VALLEY REGION (CONTINUED)
Year Ended March 31, 2019

	Community Impact Awards (Continued)
Springfield Family Center	\$ 3,215
Springfield Supported Housing Program	8,000
Stagecoach Transportation, a division of Tri-Valley Transit	1,000
The Children's Center of the Upper Valley	18,159
The Family Place	20,000
The Mayhew Program	4,000
TLC Family Resource Center	7,500
Twin Pines Housing Trust	
Expanding Supportive Services Program	9,000
SASH (Supports and Services at Home)	5,000
Upper Valley Haven	
Health/Food Services	10,000
Education/Shelter Services	8,500
Upper Valley Trails Alliance	1,000
Valley Court Diversion Programs	8,000
Visions for Creative Housing Solutions	6,387
Waypoint	
CFS Counseling Program-Upper Valley	6,887
Supervised Visitation and Exchange Program	8,500
West Central Behavioral Health	8,025
Willing Hands Enterprises	7,500
Windham & Windsor Housing Trust	9,000
Windsor Hospital Corporation	5,000
WISE	
Crisis and Advocacy Program	8,500
Emergency Shelter and Supportive Housing	2,104
Prevention and Education Program	7,500
Zack's Place Vermont	2,500
	<hr/>
	\$ 325,760

GRANITE UNITED WAY

SUPPLEMENTARY SCHEDULE OF COMMUNITY IMPACT AWARDS TO QUALIFIED
PARTNER AGENCIES AND EMERGING OPPORTUNITY GRANTS
SOUTHERN REGION
Year Ended March 31, 2019

	Community Impact Awards
Easter Seals New Hampshire, Inc.	\$ 22,000
Girls Incorporated of New Hampshire	10,000
Manchester Community Resource Center, Inc.	10,000
Manchester Neighborhood Health Improvement Strategy	325,000
New Hampshire Legal Assistance	15,000
NHBA Pro Bono Referral Program	12,000
Rockingham Nutrition and Meals on Wheels Program	12,000
St. Joseph Community Services, Inc.	25,461
The Mayhew Program	10,000
The Upper Room	
Adolescent Wellness Program	12,000
Greater Derry Juvenile Diversion Program	15,000
Waypoint	10,000
YWCA	22,000
	<u>\$ 500,461</u>

GRANITE UNITED WAY

SUPPLEMENTARY SCHEDULE OF COMMUNITY IMPACT AWARDS TO QUALIFIED
PARTNER AGENCIES AND EMERGING OPPORTUNITY GRANTS

NORTHERN REGION

Year Ended March 31, 2019

	<u>Community Impact Awards</u>
Bethany Christian Services	\$ 3,000
Coos County Family Health Services, Inc.	2,500
Copper Cannon Camp	2,500
Harvest Christian Fellowship:	
Community Café	3,936
Feeding Hope Food Pantry	4,000
Helping Hands North, Inc.	3,500
Memorial Hospital, Women's Health	2,500
North Conway Community Center	2,000
North Country Community Recreation Center	2,500
Northern Human Services	4,000
The Family Resource Center at Gorham	2,500
Tri-County Community Action Program	
Coos Service Link Resource Center	1,000
RSVP Program	1,000
Senior Meals of Coos County	1,000
	<u>\$ 35,936</u>
	<u>Emerging Opportunity Grants</u>
Coos County Family Health Services, Inc.	\$ 500
Harvest Christian Fellowship	500
UNH Cooperative Extension	464
	<u>\$ 1,464</u>

GRANITE UNITED WAY

SUPPLEMENTARY SCHEDULE OF COMMUNITY IMPACT AWARDS TO QUALIFIED
PARTNER AGENCIES AND EMERGING OPPORTUNITY GRANTS

CENTRAL REGION

Year Ended March 31, 2019

	Community Impact Awards
Boys and Girls Clubs of Central New Hampshire	\$ 15,000
Health First Family Care Center	10,000
Kingswood Youth Center	4,500
Lakes Region Child Care Services	30,000
Lakes Region Community Developers	10,000
Lakes Region Community Services	10,900
Lakes Region Mental Health Center	20,000
New Beginnings Without Violence and Abuse	10,000
Pemi Youth Center	4,500
The Circle Program	6,750
	<hr/>
	\$ 121,650

GRANITE UNITED WAY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended March 31, 2019

Federal Grantor Pass-through Grantor Program Title	Pass-through Entity Identifying Number	Federal CFDA Number	Federal Expenditures	Expenditures to Subrecipients
Regional Public Health Network Services Cluster				
<u>U.S. Department of Health and Human Services</u>				
State of N.H. Department of Health and Human Services - South Central Public Health Network				
Block Grants for Prevention and Treatment of Substance Abuse	05-95-92-920510-3380	93.959	\$ 86,813	\$ 73,733
Hospital Preparedness Program & Public Health Emergency Preparedness Aligned Coop Agreements	05-95-90-902510-7545	93.074	87,750	79,726
Preventive Health and Health Services Block Grant	05-95-90-901010-5362	93.758	25,243	25,243
Young Adult Leadership Program	05-95-92-920510-3395	93.243	20,919	12,000
Young Adult Substance Misuse Prevention Strategies	05-95-92-920510-3395	93.243	55,861	49,456
<i>Total State of N.H. Department of Health and Human Services - South Central Public Health Network</i>			<u>276,586</u>	<u>240,158</u>
State of N.H. Department of Health and Human Services - Capital Area Public Health Network				
Block Grants for Prevention and Treatment of Substance Abuse	05-95-92-920510-3380	93.959	88,236	-
Hospital Preparedness Program & Public Health Emergency Preparedness Aligned Coop Agreements	05-95-90-902510-7545	93.074	83,420	-
Preventive Health and Health Services Block Grant	05-95-90-901010-5362	93.758	27,671	-
Immunization Cooperative Agreements	05-95-90-902510-5178	93.268	9,730	1,411
Young Adult Leadership Program	05-95-92-920510-3395	93.243	18,901	12,000
Young Adult Substance Misuse Prevention Strategies	05-95-92-920510-3395	93.243	64,004	54,091
<i>Total State of N.H. Department of Health and Human Services - Capital Area Public Health Network</i>			<u>291,962</u>	<u>67,502</u>
State of N.H. Department of Health and Human Services - Carroll County Coalition for Public Health				
Block Grants for Prevention and Treatment of Substance Abuse	05-95-92-920510-3380	93.959	98,616	-
Hospital Preparedness Program & Public Health Emergency Preparedness Aligned Coop Agreements	05-95-90-902510-7545	93.074	72,264	-
Preventive Health and Health Services Block Grant	05-95-90-901010-5362	93.758	33,948	-
Immunization Cooperative Agreements	05-95-90-902510-5178	93.268	10,269	5,260
Young Adult Leadership Program	05-95-92-920510-3395	93.243	20,389	12,000
Young Adult Substance Misuse Prevention Strategies	05-95-92-920510-3395	93.243	31,931	-
<i>Total State of N.H. Department of Health and Human Services - Carroll County Coalition for Public Health</i>			<u>267,417</u>	<u>17,260</u>
<i>Total Regional Public Health Network Services Cluster</i>			<u>835,965</u>	<u>324,920</u>
<u>U.S. Internal Revenue Services</u>				
Department of the Treasury				
Volunteer Income Tax Assistance (VITA) Matching Grant Program		21.009	45,971	-
<u>U.S. Department of Health and Human Services</u>				
State of N.H. Division for Behavioral Health, Bureau of Drug and Alcohol Services				
State Opioid Response Grant		97.067	98,572	-
<i>Total Expenditures of Federal Awards</i>			<u>\$ 980,508</u>	<u>\$ 324,920</u>

The accompanying notes are an integral part of this schedule.

GRANITE UNITED WAY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The Schedule of Expenditures of Federal Awards ("the Schedule") includes the federal grant activity of Granite United Way ("the United Way"), under programs of the federal government for the year ended March 31, 2019. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) *Uniform Guidance*. Because the schedule presents only a selected portion of the operations of the United Way, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the United Way.

Note 2. Basis of Accounting

This schedule is prepared on the same basis of accounting as the United Way's financial statements. The United Way uses the accrual basis of accounting. Expenditures represent only the federally funded portions of the program. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 3. Program Costs

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs could be more than shown. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-122, Cost Principles for Non-Profit Organizations, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 4. Major Programs

In accordance with OMB Uniform Guidance, major programs are determined using a risk-based approach. Programs in the accompanying Schedule are determined by the independent auditor to be major programs.

Note 5. Indirect Cost Rate

The amount expended includes \$44,026 claimed as an indirect cost recovery using an approved indirect cost rate of 5-percent. The United Way has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.



NATHAN WECHSLER & COMPANY
PROFESSIONAL ASSOCIATION
CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

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

To the Board of Directors
Granite United Way
Manchester, New Hampshire 03101

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Granite United Way as of and for the year ended March 31, 2019, and the related notes to the financial statements, which collectively comprise Granite United Way's basic financial statements, and have issued our report thereon dated August 15, 2019.

Internal Control over Financial Reporting

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

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

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

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether Granite United Way's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion.

Purpose of this Report

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

Nathan Wechsler & Company

Concord, New Hampshire
August 15, 2019



NATHAN WECHSLER & COMPANY
PROFESSIONAL ASSOCIATION
CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM
GUIDANCE**

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Granite United Way
Manchester, New Hampshire 03101

Report on Compliance for Each Major Federal Program

We have audited Granite United Way's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Granite United Way's major federal programs for the year ended March 31, 2019. Granite United Way's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Granite United Way's compliance.

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Opinion on Each Major Federal Program

In our opinion, Granite United Way complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended March 31, 2019.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2019-001. Our opinion of each major federal program is not modified with respect to this matter.

Granite United Way's response to the noncompliance finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. Granite United Way's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2019-001, which we consider to be a significant deficiency.

Granite United Way's response to the internal control over compliance finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. Granite United Way's

response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Nathan Wechsler Company

Concord, New Hampshire
August 15, 2019

GRANITE UNITED WAY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(UNIFORM GUIDANCE)
YEAR ENDED MARCH 31, 2019

Section I: Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: *unmodified*

Internal control over financial reporting:

Are any material weaknesses identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Are any significant deficiencies identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None Reported
Is any noncompliance material to financial statement noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Federal Awards

Internal control over major federal programs:

Are any material weaknesses identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Are any significant deficiencies identified?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> None Reported
Type of auditor's report issued on compliance for major federal programs:	<i>unmodified</i>	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Identification of major federal programs:

CFDA Numbers	Name of federal program or cluster
	Regional Public Health Network Services Cluster
93.959 - Block Grants for Prevention and Treatment of Substance Abuse	
93.074 - Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements	
93.069- Public Health Emergency Preparedness	
93.758 - Preventive Health and Health Services Block Grant	
93.243 - Substance Abuse and Mental Health Services	
93.268 - Immunization Cooperative Agreements	

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
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Auditee qualified as a low-risk auditee?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
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GRANITE UNITED WAY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(UNIFORM GUIDANCE)
YEAR ENDED MARCH 31, 2019

Section II – Financial Statement Findings

No financial statement findings noted.

Section III – Federal Awards Findings

Finding 2019-001:

Information on the Federal Program

Cluster: Regional Public Health Network Services Cluster

Pass-Through Entity: Various (see page 30)

Award Number: Various (see page 30)

Compliance Requirements: Subrecipient Monitoring

Type of Finding: Significant Deficiency – Noncompliance

Criteria

Program requirements state that expenditures by subrecipients must be reviewed and monitored by the grantee.

Condition

For the year ended March 31, 2019, we reviewed a selection of subrecipient expenditures and reimbursement requests and noted that supporting documentation was not being monitored by Granite United Way during the first half of the fiscal year.

Questioned Costs

None noted.

Context

Of the seven selections tested, four did not have evidence supporting the monitoring activities were taking place.

Effect

As a result, Granite United Way could not provide support that they were actively monitoring the expenditures and activities performed by the subrecipients.

Cause

Subrecipients provided summaries of expenses and would provide support if requested, however Granite United Way did not request supporting documentation until halfway through the fiscal year when they were made aware they needed to monitor subrecipients more closely.

Recommendation

We recommend management obtain detailed supporting documentation for each expenditure from subrecipients. We also recommend that management ensure they are in compliance with other subrecipient monitoring processes such as performing pre-award risk assessments at the time of each award, obtaining audit reports and audit communication letters and following up on any related audit findings or issues.

**GRANITE UNITED WAY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(UNIFORM GUIDANCE)
YEAR ENDED MARCH 31, 2019**

Responsible Officials Response and Corrective Action Planned

Management implemented a process during the year in which they are collecting all required documentation from each subrecipient and closely monitoring their activities. Prior to the implementation of this procedure, the supporting documentation was available to management by request. Management was not aware they were required to review supporting documentation for each expenditure. Beginning during the second half of the year, management has been reviewing detailed documentation.

Planned Implementation Date of Corrective Action

Already implemented.

Person Responsible for Corrective Action

Shannon Bresaw



2020 Board of Directors

BOARD MEMBER	ADDRESS	PHONE/ CELL / FAX / E-MAIL
Dr. Larissa Baia President, Regional College Dept. Assistant: Liz Lawson	Lakes Region Community College 379 Belmont Road Laconia, NH 03246	[REDACTED]
Joseph Bator	Primary Bank 207 Route 101 Bedford, NH 03110	[REDACTED]
William D. Bedor, CPA (Bill) <i>Secretary North Country Campaign Chair & Community Impact Chair</i>	Creative Financial Strategies, Inc. PO Box 350 Littleton, NH 03561	[REDACTED]
Kathleen Bizarro-Thunberg (Kathy) Executive Vice President	NH Hospital Association 125 Airport Road Concord, NH 03301	[REDACTED]
Joseph Carelli President of NH and VT Assistant: Mary Charron	Citizen's Bank 900 Elm Street, NE 1540 Manchester, NH 03101	[REDACTED]
Jason Cole General Counsel Assistant: Lee Moriarty	Catholic Medical Center 100 McGregor Street Manchester, NH 03102	[REDACTED]
Michael Delahanty Superintendent of Schools Assistant: Patty Scanlan	Salem School District 38 Geremonty Drive Salem, NH 03079	[REDACTED]
Doug deLara	Baker Newman Noyes 650 Elm Street Suite 302 Manchester, NH 03101	[REDACTED]

2020 Board of Directors

BOARD MEMBER	ADDRESS	PHONE/ CELL / FAX / E-MAIL
Patricia Donahue		
Chris Emond Executive Director	Boys & Girls Club of Central New Hampshire 876 No. Main St. Laconia, NH 03246	
Paul Falvey President Assistant: Maggie Bartholomew	Bank of New Hampshire 62 Pleasant Street Laconia, NH 03246	
Marlene Hammond Underwriting Account Executive	Lincoln Financial Group One Granite Place Concord, NH 03301	
Charles Head (Charlie) President & CEO	Sanborn, Head & Associates, Inc. 20 Foundry Street Concord, NH 03301	
Joseph Kenney Senior Vice President, Commercial Lending Officer Assistant: Linda O'Donnell	The Provident Bank 115 So. River Road Bedford, NH 03110	
Sally Kraft Vice President, Community Health, Population Health Management Div. Assistant: Brittany Goodwin	Dartmouth Hitchcock Medical Center 46 Centerra Parkway Lebanon, NH 03766	

2020 Board of Directors



BOARD MEMBER	ADDRESS	PHONE/FAX/CELL/EMAIL
Christina Lachance Director of Early Childhood and Family Initiatives Assistant: Hannah Robinson	NH Charitable Foundation 37 Pleasant Street Concord, NH 03301	[REDACTED]
Heather Staples Lavoie President <i>Chair</i>	Geneia 50 Commercial Street Manchester, NH 03101	[REDACTED]
Dr. Chuck Lloyd		[REDACTED]
Carolyn Maloney Treasurer	Hypertherm P.O. Box 5010 Hanover, NH 03755	[REDACTED]
Lawrence Major (Larry) Director of Government Relations	Pike Industries, Inc. 3 Eastgate Park Road Belmont, NH 03307	[REDACTED]
Paul Mertzic	Network 4 Health 401 Cypress Street Manchester, NH 03103	[REDACTED]
Nannu Nobis CEO	Nobis Engineering 18 Chenell Drive Concord, NH 03301	[REDACTED]



2020 Board of Directors

BOARD MEMBER	ADDRESS	PHONE/FAX/CELL/EMAIL
Sean Owen President & CEO <i>Immediate Past Chair</i> <i>GUW Marketing Chair</i> Assistant:	Wedū 20 Market Street Manchester, NH 03101	
Joseph Purington (Joe) Vice President NH Electric Field Operations Assistant: Roxanne Parkhurst	Eversource Energy 780 No. Commercial Street Manchester, NH 03101	
Beth Rattigan Attorney <i>Upper Valley CIC Chair</i>	Downs Rachlin Martin 67 Etna Road Lebanon, NH 03766	
Peter Rayno Executive Vice President/NH Banking & Lending Director	Enterprise Bank 130 Main Street Salem, NH 03079	
Betsey Rhynhart Vice President of Population Health	Concord Hospital 250 Pleasant Street Concord, NH 03301	
Jeffery Savage (Jeff) Community Volunteer	P.O. Box 2104 Concord, NH 03302	
Bill Sherry Chief Operating Officer Assistant: Kathy Scanlon	Granite United Way 22 Concord Street Manchester, NH 03010	
Anthony Speller (Tony) Senior Vice President, Engineering and Technical Operations <i>First Vice Chair</i> Assistant: Robin Wright	Comcast 676 Island Pond Road Manchester, NH 03109	

2020 Board of Directors



BOARD MEMBER	ADDRESS	PHONE/FAX/CELL/EMAIL
Charla Stevens Attorney	McLane, Middleton Law Firm 900 Elm Street, Floor 10 Manchester, NH 03101	[REDACTED]
Rodney Tenney (Rod) Community Volunteer	8 Hillside Road Concord, NH 03301	[REDACTED]
Anna Thomas Public Health Director <i>Southern Region CIC Chair</i>	Manchester Health Department 1528 Elm Street Manchester, NH 03101	[REDACTED]
Robert Tourigny Executive Director	NeighborWorks Southern NH 801 Elm Street, 2 nd Floor Manchester, NH 03101	[REDACTED]
Patrick Tufts President & CEO Assistant: Jennifer Sabin	Granite United Way 22 Concord St, Floor 2 Manchester, NH 03101	[REDACTED]
Jeremy Veilleux Principal <i>Treasurer</i>	Baker Newman Noyes 650 Elm Street Suite 302 Manchester, NH 03101	[REDACTED]
Michael Wagner Chief Financial Officer Assistant: Jen Hamilton	Dartmouth College 7 Lebanon Street, Suite 302 Hanover, NH 03755	[REDACTED]
Cass Walker (Catherine) <i>Central Region CIC Chair</i>	LRGHealthcare 80 Highland Street Laconia, NH 03246	[REDACTED]

Updated: 1/21/2020



Department of the Treasury
Internal Revenue Service

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

In reply refer to: 4077550277
Oct. 28, 2010 LTR 4168C 0
02-6006033 000000 00

00027830

BODC: TE

GRANITE UNITED WAY
46 S MAIN ST
CONCORD NH 03301-4855



114706

Employer Identification Number: 02-6006033
Person to Contact: Ms Benjamin
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your July 15, 2010, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in August 1955.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website www.irs.gov/efo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file.

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

Sincerely yours,

Cindy Thomas

Cindy Thomas
Manager, EO Determinations